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## Role of technology in accounting and e-accounting

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### Abstract

Technological developments changed methods for carrying out tasks within the scope of accounting activities and transactions related to accounting was started to being carried out through electronic media. Growth and development growing rapidly in information technologies day by day have brought digital revolution in economic, social and cultural fields. Our era is information era and when we acknowledge that accounting is an information system, the way and processes of transacting businesses of enterprises have changed with usage of information technologies in enterprises and this influenced accounting closely. Necessity of keeping up with changing conditions of accounting led educators and practitioners to new pursuits. Enabling inclusion of information era and technologic factors in education by benefiting from digital resources as well as theoretical information in accounting education provided in universities and generating an interactive environment to keep student wakeful and preferring educational model in which information technologies are used is necessary. In order to achieve that, students should be provided to take target-driven accounting courses and an educational order should be generated in which students can evaluate and interpret information beyond recording and make difference through information and communication technologies. One of digital applications produced on this issue is E-accounting. E-accounting is perception of enabling management of all activities more efficiently, affordably, flexibly than before through facilities of internet. All parties of the activity (employee-manager-customer-public body-business partner-supplier) are real-time users of the system and those sharing up-to-date information instantly. Accounting staffs that can apply this structure in enterprises through accounting education and establish this system in enterprises are needed. Therefore, quality of accounting education is a factor influencing success of employees of enterprises and hence enterprises directly. Re-structuring of accounting education and developing contents by considering present conditions are necessary with respect to train graduates having sufficient quality to respond needs of the era and.

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## 1. Introduction

Complying with technology-based living and work environment of individuals is imperative in information and technology era. Separating and keeping accounting education away from such developments are not possible. “E-learning environments” that is one of the main education and communication means of today present many new facilities to practitioners and learners in every field of accounting education.

Our era requires being educated in a manner being equipped with characteristics to evaluate, interpret information, to draw attention to issues and determine information necessary for manager and present it and to be able to use information and communication technologies well of individuals to operate as accountant.

In front of new formations that information and communication technologies caused and facilities created by such technologies, “a strategic alteration” in accounting education and applications became indispensable.

E-accounting became an important need in educational system because it enables those learning and to learn accounting limitless and many information sources and versatile interaction.

Usage of technology in accounting has increased as a result of developments concerning with usage of computer technologies so as to produce administrative-purpose information on the basis of integrate information system of accounting information of enterprises and at the same time usage of e-accounting in enterprises has started to become widespread. Along with usage of computers in accounting, information was transferred to electronic media. Existing in electronic media of accounting information has made carrying out of supervision of electronic information environments in question indispensable. Legal infrastructure transferring all transactions to electronic environment completely through electronic signature, electronic declaration and other arrangements in our country recently has been being generated. Appearing in electronic media of accounting makes carrying out supervision in the same environment obligatory.

## 2. Usage of the technology

Start of being used of computers in many fields from daily activities of enterprises to generating statements made processing and storing information in electronic environment and carrying out many transactions in electronic environments indispensable. As a result of developments in computer technologies and their reflections in the occupation, using computer effectively and efficiently of occupational accounting personnel became obligatory. For this reason, students should be attained computer logic and computer usage in accounting education by choosing correct teaching methods (Demirkan, 2001, p.62). Using computer and internet of enterprises and individuals coming into our lives of new technologies rapidly and e-state applications raised self-confidence and it contributed usage of technology in enterprises and accounting. Occupational Accounting members have involved using technologies as a result of necessity for personal computer and internet either for their jobs or preferences in their daily lives for a long time. However, using such technologies for a long time and feeling self-confidence on this issue of individual do not mean to use such technologies exactly efficiently or up to the mark.

New technologies, dynamic organizations, economic and social effects of globalization, dizzying developments in communication field point out radical developments requiring to define document and archive studies beyond traditional approaches. All these factors not only compel organizations to in-house re-structuring studies but also require to head towards international applications and standards (Duff, and McKemish, 2000, p.4). Electronic document management has been increasing its importance in conjunction with usage of technology; documents produced in or transferred to electronic environment provide also facility of versatile access based on content to users (MacKenzie, 1999, p.29; Sprehe, 2005, p.24).

Because information technologies provide significant cost saving and increase in services, to know why citizens use or more importantly do not use such technologies is important. While Information and Communication Technologies are developing and getting cheaper, frequency and dimension of usage of such technologies in public services increased (Fu et al., 2004). At the present time, Internet has obviously become main information communication and sharing area of the future (Seyal et al., 2002).

In usage of technology, technologies such as internet, intranet, extranet are being used commonly. Internet is name given to a group being composed of information resources around the world (Balevi, 1995). Internet is a communication network that is common around the world, grows continuously and in which many computer

systems are connected to each other. Internet is a technology that emerged upon desire of humans for storing/sharing and accessing easily to produced information increasingly every passing day. Thanks to this technology, people can access information from many various fields easily, quickly and safely.” (Akgül, and Gökçöl, 1995)

Intranet are defined as networks mostly TCP/IP based connecting computers, local networks (LAN; Local Area Network) and wide networks (WAN; Wide Area Network) only in a certain organization to each other (Akgül, and Gökçöl, 1995). It can be argued that internet has an important role in development of global trade. Likewise, companies opening their own websites and advertising their own products and services headed towards intranet technology slowly. Intranet is a media that only employees of enterprise can access and get information. (Güney, 1998)

Extranet can be defined as an open-to-cooperation network connects and enterprise to its suppliers, customer or other enterprises sharing common targets with it and benefiting from internet technologies while doing this (Algan, 1997). Concepts of intranet and extranet can be accepted as sub-systems of internet. Hence these are not new technologies but the changing is only function and name of them. However, these are information technologies that are supplementary of each other.

Today’s information technologies (desktop, laptop, palmtop, hand terminals, etc.) enable to record the smallest information unit to data bank (database) of enterprise at formation moment. Such information refreshes all related files simultaneously through a single operation, and hence all departments of the enterprise can access up-to-date and true information to base their decisions upon. Therefore, qualities of being credible, complete, fitting the bill, being on demand and sufficient consisting characteristics of qualified information can be provided through information technologies. (Düren, 2000)

Usage of information technologies is not limited with enterprises only. Factors such as globalization, information and rapidly growing communication technologies with increasing effect and decreasing costs, increasing information sharing extended electronic tax management applications all around the world and in our country (Turner and Apelt, 2004). It is becoming widespread in Turkey under the name of e-declaration. Moreover, an important part of tax incomes is being collected electronically through e-tax payment (e-payment) nowadays. E-declaration and e-payment have consisted e-taxation regime or system jointly. As a result of such applications, usage of technology has increased in both tax applications and accounting applications.

Being able to be transformed of computer technologies and dependently information into a strategic element in competition primarily obliges management of information and hence organization of enterprises and public with information management function. Setting up systems concerning usage of computer technologies so as to generate information with managerial purposes on the basis of integrate information system of accounting information became necessity in enterprises. Purposes in developing information processing and transferring technologies primarily contribute enhancement of quality of life of individual, enterprises, institutions and consequently society.

### **3. Usage of technology in accounting**

Information technologies influence business world and our social life today considerably. In the aspect of accounting, accounting software is being used efficiently in our country. There is much accounting package software in the market written for unified accounting system. Along with unified accounting, computerized accounting applications have increased rapidly and almost all companies in Turkey started to keep their records through such applications. (Alp,2007)

Hence, record and supervision of transactions became easier. Usage of computers in accounting increased more correspondingly developments in information technology and at the same time became more complex. While simple transactions such as pursuit of debts and receivables, calculation of salaries are carried out in accounting by the help of computer, following that, activities such as data invoicing, stock records, customer records started to be transacted simultaneously.

e-Accounting can be described as following books and documents used in accounting, of accounting records; preparation in electronic media, submitting to relevant institutions in electronic media, supervision in electronic media. In order to put following books and documents used in accounting in electronic media into practice, taking inventory of book, document and financial statements is necessary. (Ak and Sönmez,2007)

For following books and documents used in accounting in electronic media, bringing necessary areas in books and documents into open and indicating how such areas should be stated electronically are necessary. In the event of books and documents are transferred and stored in electronic environment, how books and documents approved through wet signature on hardcopy will be deemed as signed electronically is an important matter with respect to law. (İnce, 2007) In order to ensure legal validity in transfer of books and documents to other party, they must be sent with electronic signature.

With respect to transfer of books and documents used in accounting system and considered important in the aspect of tax system in electronic media, some studies both technical and conceptual and judicial are being carried out by Finance Ministry Revenue Administration. Moreover issues of security of document sent in electronic media and not being seen by third parties of information are important.

#### 4. Conclusion

As our era is information era and competition intensifying gradually, enterprises have to reduce their costs for the purpose of continuing their existence. Another way of being successful in this competition is to use developing technologies within enterprise commonly in this developing era.

Thanks to developing technologies, it is possible to record, transfer, storage of books and documents electronically. With this respect, through judicial amendments to be carried out concerning with usage of information technology and changes that enterprises will made in their business processes, costs can be reduced significantly.

Benefit of establishment of a system for pursuit of books and documents used in accounting in electronic media is not only assist reducing costs of enterprises. But also, it is to enable easier and more effective supervision in the aspects of finance and other judicial issues.

Taking inventory of books and documents to be used in e-accounting system and determination of electronic data standards of books and documents are important.

Moreover benefiting from technology in accounting education and usage of computers and, package programs in training of individuals to perform this job and teaching how record of all documents used in accounting will be kept in electronic media is extremely important. Curriculums should be made suitable for that and trained individuals should be open to technology and be able to use it and know legal regulations concerning it.

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