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## PROCESSING AND SYSTEMATIZING ACCOUNTING INFORMATION

This article was devoted to accounting information, information system and analytical information processing. Analytical processing of analytical information and the requirement for its organization. Collection and grouping of accounting information and their methods of analytical processing.

**Keywords:** information, economic information, accounting data, information systems, analytical processing, management.

### Гусейнова К. ОБРОБКА І СИСТЕМАТИЗАЦІЯ БУХГАЛТЕРСЬКОЇ ІНФОРМАЦІЇ

Стаття присвячена інформації бухгалтерського обліку, інформаційній системі і аналітичній обробці інформації, а також вимогам до її організації. Розглядаються збір і класифікація облікової інформації та методи аналітичної обробки.

**Ключові слова:** інформація, економічна інформація, бухгалтерська інформація, аналітична інформація, менеджмент.

### Гусейнова К. ОБРАБОТКА И СИСТЕМАТИЗАЦИЯ БУХГАЛТЕРСКОЙ ИНФОРМАЦИИ

Статья посвящена информации бухгалтерского учета, информационной системе и аналитической обработке информации, а также требованиям к ее организации. Рассматриваются сбор и классификация учетной информации и методы аналитической обработки.

**Ключевые слова:** информация, экономическая информация, бухгалтерская информация, аналитическая информация, менеджмент.

**Introduction.** In market relations condition, the volume of internal information on economic activity of enterprises and organizations which acting in various areas is growing gradually. On the condition the technological specification and characteristics of production activity and field feature of production, the importance of information, especially economic information, on economic management of enterprise and taking decisions is even more vital by occurring market economy in our country. So that the main purpose of organization of information system in enterprise and organizations is taking decisions, as well as providing information on financial-production activities of enterprise to internal and outside users. First of all the effective financial-production activity of enterprise depends on taking right and on time administrative decisions. On the other hand, depending on these factors such as timely delivery, quality, and credibility of information, the administrative decisions are performed through process and analysis of those information. Primary purpose of analytically processing economic information is to determine and measure affecting reason-relation factors to various indicators. By analytical processing of information we mean incoming information must be clear, correct, as well to learn their cause-effect relations in different parts [1, p. 36].

Being consecutive analytical procedure, analytical processing of information depends on its organizing

and processing requirements, methodological foundation, the level of analytical preparation, and required supply of technical means in information processing. The solidity and correctness of administrative decisions which are adopted in enterprise and organizations highly depend on both the quality of information (correct, reliable, suitable, agile) and the effectiveness of processing methods.

**The content of information and information system.** Information – having both presumable and not presumable characteristics, relating to its nature information is a quantitative characteristics. That is why information must be learnt quantitatively. The development of information monitoring not only related with the statistical theory, but also connected with coding theory of information. For this reason we can see the message type of information as a regiment. That is, we deal with code, coding, etc, stipulated works in daily life. Various experts allocate information to different production spheres. One of primary property of information is having measuring property. So that, administrative management process, managerial affect, is only administered through certain information. Through assistance of information it is possible to direct optimum financial-production activity of managerial object. That is why all information have to be real [5, p. 6]. Any correction and distortion doesn't acceptable. The activity of enterprise director (managers) doesn't restricted with obtaining redy information.

They also carry out information functions. Following items are included to director's information:

I. Collecting scientific-technical, compulsory featured information, also obtaining information that characterizes feature of enterprises, collectives, and separate branches.

II. Be acquainted with information, collection of additional information, news, etc.

III. In case reprocess obtained information through grouping, and asses current situation.

IV. Take decisions through assessing current situation.

Thereby, in calculation of information necessity matter, it is highly important to determine specialized social, economic, labor, financial and current inter-management which are required to optimum processing methods of governmental and compulsory information requirement [6, p. 116]. While processing information, one of vital principles of information processing system is to approach it as whole system.

These principles mainly consider following items:

1. Relating managerial functions of information system and organizational structure.

2. Linking content parts of administrative system with one another.

3. Connecting information models and document circulation.

One of main principle of forming and organizing information system is the quality of information. **Main features of information quality are followings:**

1. Credibility.

2. Satisfaction.

3. Convenience.

4. Dexterity, etc.

Another main principle of information system organization is efficiency. It is especially should be considered while using technical means in collecting, processing, and preparation of information. Here "specially" means obtaining information by which methods, means, determining requirement to information, learning current information system, applying information indicators to managerial tasks and concordance of indicators system [7, p. 63]. Most vital unity principle of organization and formation of information covers payment of collection and preparation expenditures of information, its concordance, analysis of obtained materials, technically substantiation of methods, projects of materials and preparation of models [1, p. 39].

It is known that in managerial process there are used information which is different in assignment and content. Some of them are used in accounting, monitoring, but others are used in legitimating and operative administration.

Information system are divided into two, simple and complicated ones; Complicated information systems are divided into less, moderate, most complicated ones, and automatic development systems. On the other hand, simple information systems are typical to internal branches of enterprise. As a rule, such information is given from managerial object to managerial subject in order to reprocess. Transmission can be by phone, radio, and verbal, sometimes they might be in written and fax forms. Complicated information systems are related with complicated economic-mathematical analysis and calculation of derivative information which came from after process of ordinary information in internal information models [8, p. 46]. During modeling of information, grouping has vital importance in classifying information as input, intermediate, output thorough correct coordination of information curren-

cies, information processes. Processing of information is related with obtaining derivative integral function. Here settlement operations are carried out. Carrying out of settlement operation is one of forms which depends on processing of economic information. Depending on production activity, the content of managerial functions in enterprises, companies in the market economy condition, there are following methods available:

1. Technical economic planning method.

2. Construction readiness method of production.

3. Operative management method of production.

4. Technological preparation method of production.

5. Learning method of financial activity in enterprise and in its internal branches, etc.

While creating information base in enterprise and in unions, first of all it has to be given special attention to coding of information content, survey, protection, modernization of normative documents, etc matters. Crating normative and normative bases in enterprises is most time consuming work. Here main problem is to form content and structure of standards according to current managerial functions [2, p. 182].

Information, which is used in managerial process, is transmitted and registered through certain idea, and word means. Language element of information system is consist of collection of idea, word units and rules. Through them it is given complete idea and message about this or other object. The language element of system is registered and transmitted through signals, that is idea unit, and symbols. Here symbols that are corresponding to idea unit of system language, its letters and occurring rules of those letters, that is codes emerge.

**The efficiency problems of information systems.** Administrative management highly affects to the usage of electronic calculation machine, the character of managerial process and its form. The main problem in organizing information system is to vanish shortcomings. These kind of deficiencies are different and multilateral:

I flaw, is that the same information is given in parallel. The same kind of message and indicators are processing by different managerial departments and various people. As a result there are occur non-efficient letters. The relationship among plan, account and analytical information is weaken.

II flaw, is related with forming of information that is not unanimous. This means that each department use its plan and account indicators, inquiry information, document forms and their moving routes. III flaw is that information repeats each others. In some cases the same information is given to higher positions few times, daily, monthly, quarterly. This results in artificially increase of number of information. IV flaw is connected with factor that the information isn't given on time and postponed. This is the result of less sufficient operativeness in planning and preparation of information. For this reason, there would be carried out operative accounting after information transmission.

V flaw is that the information isn't sufficiently reliable and comprehensive. In some cases there are put forward unanimous conditions to the collection of information and their accounting aren't carried out correctly. As a result, there appear accidental messages in information and it doesn't reflect real fulfilling task [2, p. 212]. VI flaw is related with extreme information which is more than required [3, p. 82]. VII flaw is that in some cases information itself can't be compared with one another. In some cases various departments of enterprise receive information differently and process them. That is why there would be difficulty in com-

parison of accounting indicators [4, p. 42]. VIII flaw is that proper experts, that is economists propose some idea, comments to disappear shortcomings. This kind of peculiarity is based on complex solution of information currencies not matter what current managerial structure is. IX flaw is the optimization of this information system. That is, here considering optimization principle is the main shortcoming.

As we pointed out flaws above in order to vanish those problems there are created branch in the enterprise where information will be received and processed and that information will be solved in complex form.

There would be following requirements to information process in that branch:

1. Analytical feature of information, that is entered information must be clear and correct related with various parts in order analytics can interpret them.

2. Information must reflect objective reality that their process and analysis reflect situation correctly.

3. Information has to be objective, operative, and complete that they must fit one another and reflect final result reality.

4. Information must be rational that their collection, storage and deployment expenditures volume are minimal.

The primary purpose of analytical process of accounting information is to clarify cause-effect relations of factors that affect various indicators and process after grouping that information according to properness. Accounting analyze information through different methods – mathematical, statistical and economic models and they are represented to the administration to arrive at decisions.

**The technical means of information process.** Technical means of administrative management have been developing from the end of XX century to the beginning of XXI century.

Technical means are followings:

1. Small calculators, dispatcher communication means.

2. Ordinary organizational technique.

For each stages of information calculation, there are special fixtures. These fixtures can be classified as follows:

a) Information transmission and receiving fixtures (signal giving relays);

b) Information sender fixtures, canals (radio, telephone, fax);

c) Information preparation fixtures (algorithm, complex);

d) Information representing fixtures (signal giver, information registration, etc).

The conditions how information system must work emerges from the decisive quality of problems which managerial bodies face with and they can be classified as follows:

a) Administrative matters which require great speed;

b) Issues related with plan accounts;

c) Issues and problems which occur after realization development method;

d) Information calculation center has two functions: operative administrative service and information processing service, etc.

After analysis and preparation of economical information which occur in industrial enterprises, as a rule there are created technical processing plan of economical information that covers the following sections:

1. Technical economic planning;

2. Operative production planning;

3. Accounting of primary resources;

4. Accounting of price methods;

5. Accounting of labor and wage;

6. Accounting of money resources;

7. Accounting of settlement, credit, etc operations;

8. Accounting of production costs;

9. Accounting of ready products;

10. Analysis of account balance and account of enterprises.

Modernization and renewal of account process technologies are one of main elements of managerial technology. The increase of efficiency of production activity of enterprise mainly depends on the qualitative information which directors, managers and experts receive. The process of accounting information on time and qualitatively only can be carried out through the application of new information technologies. In modern times, broad usage of calculation technique, computers, telecommunication and software maintenance and automation of managerial systems in an analytical process of received information can give an opportunity to take correct and on time managerial decisions.

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