Effects On The Quality Of Accounting Data Of Business Entities Factors

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ABSTRACT

This article discusses the factors that affect the quality of accounting data of business entities.

Changes in the management of the national economy, the transition to market relations have a significant impact on the organization and maintenance of accounting. The transition to international accounting systems is taking place, which requires the development of new forms of its methodology. The information system of accounting and the traditional forms of organizing its development on the computer have undergone significant changes. The accountant is required to know the objective assessment of the financial condition of the enterprise, to master the methods of financial analysis, to know how to work with securities, to justify cash investments in market conditions, etc.

Nowadays, an accountant can be called a "financial manager", "accountant-analyst".

It is impossible to imagine the acquisition of new methods without the improvement of information systems and modern computers. The basis of the management of any economic entity is an information system with a complex structure, the composition of which depends on the type of activity and the size of the enterprise, organization, firm.

Management responsibilities traditionally include training, development, logistics, sales (marketing), accounting and bookkeeping, operations, sales of finished products, and staffing. According to computer development theory, they are called functional systems. Accounting plays an important role in management processes, where about 60% of all information is collected. To automate the accounting of any organization, you must first enter information about that organization.

We have a single database where you can keep track of multiple organizations. The information will be completed in the form provided by the program. At the bottom of the form is the Next button, which allows you to click on the next page of the form.

Enterprise information should include the full and short name of the organization, the type of organization, the organization's STIR, IFUT, etc. for proper documentation and reporting.

Working with contractors and their information.

Contractors are legal entities or individuals with whom you make payments. There are some challenges when working with a counterparty database. First, accountants enter information about one counterparty into two databases. This occurs as a result of not checking for the presence of a counterparty in the database. Such verification should always be performed before a new element is formed. The presence of a counterparty can be viewed with the Iyearxic View button. Clicking on the button opens information about suppliers, buyers and other counterparties in the database. The system displays the names of the counterparties, starting with the first letter typed on the keyboard. This search prevents the re-entry of counterparties into the database. However, in order to find the counterparties by the first typed letters, the following rule should be followed: the Name (Naimenovaniye) requisites of the counterparty's card should never be written with abbreviations (LLC, OJSC, HK, etc.). This is the second error made by the user. To make the database two-tier, it is recommended to use the menu.

The Contractor's Card consists of the following tabs: General, Contacts, Accounts and Contracts (Accounts and Contracts).

When filling out the general (general) bookmark, pay attention to the details of the jur / fiz lyso. If an Individual is installed, we will be able to enter the FISH of the Individuals in the Individuals database. This connection allows you to perform certain operations (when employees sell the product).

The contact bookmark contains the legal and postal address and other addresses of the counterparty.

The invoices and contracts bookmarks show the contracts for which settlements are made.

In order to maintain contracts with counterparties, a database of counterparty contracts (dogovory kontagentov) is available and is subordinated to the counterparty database. Business transactions with contractors are carried out through the mandatory presentation of contracts.

You can see the formalized contracts and sign a new contract with the counterparty in the Accounts and contracts bookmark or in the database of contracts with contractors (contractors of contracts).

The contract form indicates the type of contract (with Buyers, Suppliers, etc.) and the prices used. The type of contract indicates what transaction can be made with this contract. For example, income from goods can be received on the basis of a contract with suppliers or principal.
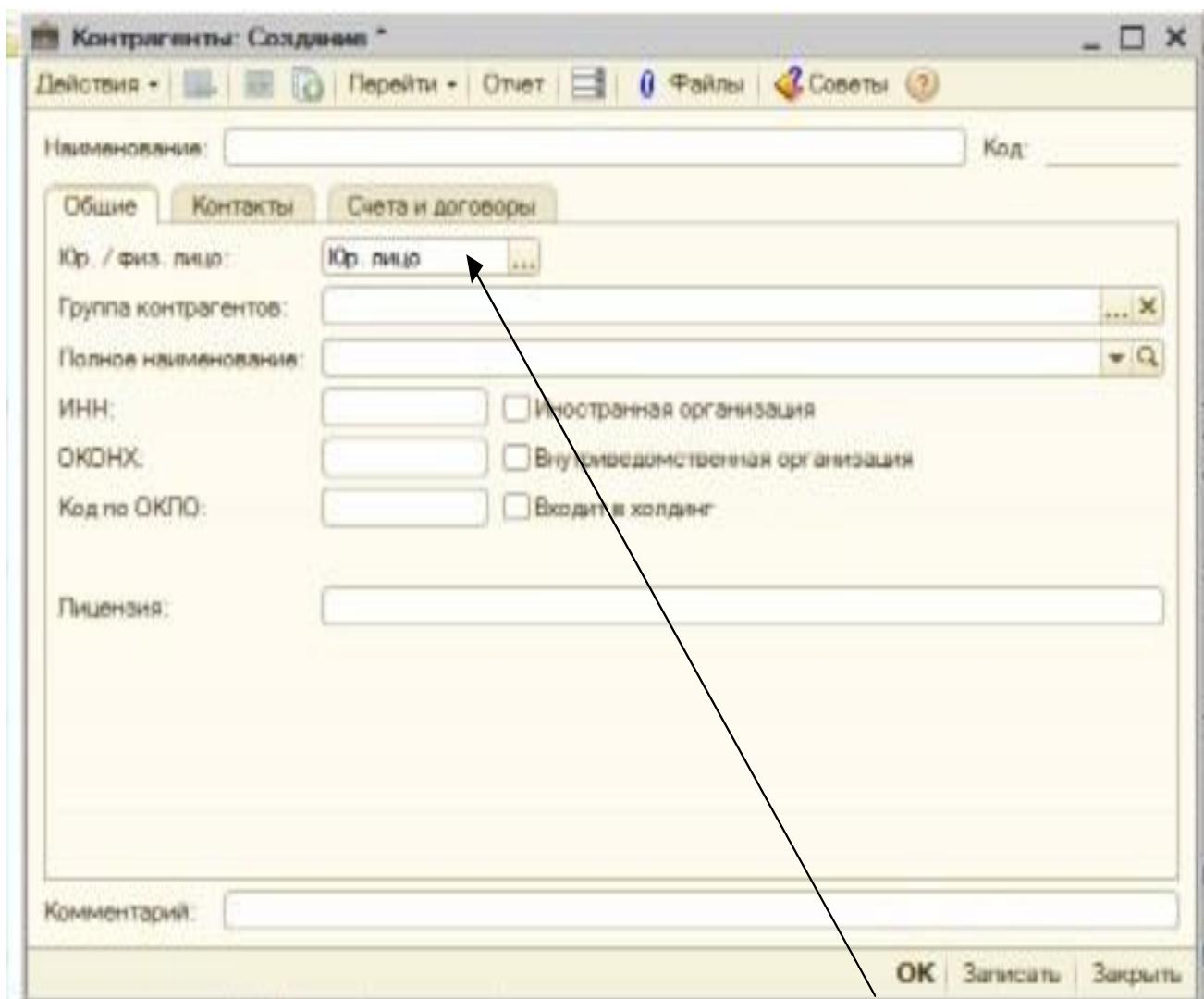
Settlements with counterparties depend on the currency in which the contract is made with them and the currency in which the document is issued. If the contract specifies the amount in soums, then the document can be issued only in soums.

If the agreement specifies another currency for the calculations, then such calculations are reflected in the accounting currency.

Accounts and contract bookings must contain information about the counterparties' bank accounts. This bookmark is then used to generate payment orders, invoices, and more.

References:

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