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COMMUNICATIONS ASPECTS OF ACCOUNTING IN CONDITIONS OF DISTRIBUTED SYSTEMS DATA PROCESSING

Abstract. Considered communication aspects of accounting in terms automated information processing system, detected approaches and capabilities organization of information systems through the use of distributed data processing system.

Keywords: distributed data processing system (DDPS); workstations accountant (WSA); your process; Database (DB); information system (IS).

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КОМУНІКАЦІЙНІ АСПЕКТИ ОБЛІКУ В УМОВАХ РОЗПОДІЛЕНОЇ СИСТЕМИ ОБРОБКИ ДАНИХ

Анотація. Розглянуто комунікаційні аспекти обліку з погляду автоматизованої системи обробки інформації, виявлені підходи та можливості організації інформаційних систем на основі застосування розподіленої системи обробки даних.

Ключові слова: розподілена система обробки даних (РСОД); автоматизовані робочі місця бухгалтера (АРМБ); обліковий процес; база даних (БД); інформаційна система (ІС).

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КОММУНИКАЦИОННЫЕ АСПЕКТЫ УЧЕТА В УСЛОВИЯХ РАСПРЕДЕЛЕННОЙ СИСТЕМЫ ОБРАБОТКИ ДАННЫХ

Анотація. Рассмотрены коммуникационные аспекты учета с точки зрения автоматизированной системы обработки информации, выявлены подходы и возможности организации информационных систем на основе применения распределенной системы обработки данных.

Ключові слова: распределенная система обработки данных (РСОД); автоматизированные рабочие места бухгалтера (АРМБ); учетный процесс; база данных (БД); информационная система (ИС).

Urgency of the research. The accounting in new conditions of economic activity is one of the means of communication means of the information economy. He occupies a prominent place in organizing the collection and transmission of information, complements other information systems, whereby the bulk of the input information it receives directly from these systems. Turned into one of several information subsystems, accounting plays one of the main functions of management in terms of the use of automated systems. Deserves special attention an information providing that is made through implementation of appropriate accounting functions, as the system of information's type and its importance in establishing internal and external communications, that determines relevance and advisability of the research topic.

Target setting. Elaboration of accounting information is not the ultimate goal, but only a part of the accounting function. An important task is to transfer information to specific consumers so that the they correctly a perceive and understand its potential need. This is important because at bad representation even valuable information may be unnecessary, although it has some meaning. The success in the implementation of the accounting function in that case largely depends on the proper construction of the communications processes.

Actual scientific researches and issues analysis. In the case of an integrated approach to accounting in the conditions of automated data processing happens the transition from organization indi-

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vidual elements unto organization of complete sets of items of information systems, as well as establishing intercommunications between individual subsystems and complexes of tasks. Considerable scientific contribution into the information providing automated processing of accounting information was made by scientists: Braga V. V., Butynets F. F., Golikov V. I., Zavgorodniy V. P., Osadchy Y. I., Sitnik V. F., Pisarevskaya T. A., Sopko V. V. and other.

Uninvestigated parts of general matters defining. However, the communication aspects of accounting from the standpoint of processing management purposes, distributed and automated data processing systems was little studied. Until only in a few papers paid to attention to this problem, but they mainly to consider the internal communications in the accounting. The main reason for this state of affairs it is worth be sought in the practice of accounting activities and in its historical character. Most of the accounting data remain in the accounting department, and only part of them comes into the environment in the form of reporting [1].

The research objective. The purpose of this research is the justification of common methodological approaches for the organization of information systems based on DDPS.

The statement of basic materials. Efficiency and performance of the management system in the enterprise is largely conditioned by efficacy of analytical and accounting system, where accounting information is one of the basic concepts. In the conditions of automated data processing the theory communications of significantly affects on organization accounting. However, accounting can be presented as an integrated system of collection, processing, storage and transmission of accounting information, and the basic principles of communication theory allow to make the most of optimal volume, timing and direction of information flow in accounting [2].

The employee accounting registered as a communication unit responsible for establishing accounting metrics and transfer them to consumers. For this purpose he must first of all determine the type of transferred blocks of information necessary for consumers. This is very important because only the need for information is justification for establishing communication. As a unit of the distributed data processing system (DDPS) an accounting employee is a source of information, is a transmitter, receiver and consumer of units of information transferred through various feedback mechanisms [1].

New accounting automation system is a distributed data processing system (DDPS), which provides [1; 3]:

- interaction of all jobs in a given system;
- the speeding up processing of accounting information, obtaining the quality of the data by maximizing adaptation means of processing and providing decision-making for the objects of operational management;
- decrease in expenses on maintenance of the entire system; the flexibility on cost of maintaining of the entire system;
- the personal involvement of performers in the management and enhance their responsibility;
- reduction of document flow; gradual rationing of productivity of system;
- the growth of Information rational system by increasing the amount of data required to manage and enhance their probabilities and timeliness;
- interactive (conversational) mode solution of tasks with many features for the user;
- the collective use of documents based PC, which united of means communication;
- the restructuring of forms and methods presentation of information in the solution of tasks; automation of the entire cycle of operations to introduce, control and accounting treatment, systematization and generalization of primary accounting data and other controlling and background documents;
- lack of isolated phase of data preparation on a technical media in the traditional sense, i.e. the operations input data of primary documents are combined automated with operations of their control, primary settlement, systematization and summarizing data in the required sections and placing them in the information DDPS fund;
- relationships staff WSA with DDPS resources are interactive, that is the character of the active direct interaction. Information support of an accounting employee of needed accounting data during the performance of its control and analytical, organizational and information functions is implemented in dialog and inquiringly-appropriate modes;

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- the use along with the traditional primary documents the technical carriers, information on which is put automatically using registries, which are installed in places of economic operations;
  - speed of obtaining and processing Information long storage for several previous years;
  - of obtaining accumulation data about any necessary structure.

The structural composition of distributed systems information processing and management divided into several subsystems. Composition functional subsystems and their contents vary depending on the objectives of a particular enterprise. However, you can select the subsystem, which in a given volume must be implemented in any distributed system management. For the current stage of development of computer aids is characteristic are using PC, having a large enough computing capabilities. Their information provision are support the network automated data banks, which are based taking into account the organizational and functional structure of corresponding multilevel economic facility, conduct of information arrays with using a PC. This problem in the new information technologies is solve with the distributed data processing system using communication channels for the exchange of information between databases of different levels. At the expense the complications of software database management are enhanced speed, provides protection and reliability of the information when performing of economic calculations and development of management decisions.

The most powerful of these is the system ORACLE, which allows you to create distributed data processing system within different types networks consisting of a different classes PC. This achieves full compatibility of data, which supports in files on various PC, and the likelihood of access with micro-PC into databases on more powerful computers. ORACLE has a powerful query language SQL. In the design of distributed data processing systems system is generally regarded as the main candidate for inclusion in the Software WSA as a basic component that provides management information.

DDPS in conditions of functioning WSA built on the basis allotment of the three levels of management: higher (based WSA category III), where carried the management accounting in total for the enterprise; middle (based WSA category II), where carried the management at the level of plots accounting (complexes of tasks); lower (based WSA category I), where carried the direct management of the activities of workshop, station, brigade, warehouse, department and others. Three levels of management system are covering the entire set of problems with accounting, control and analysis of economic activity. New system of automation of accounting is a distributed data processing system (DDPS). The processing of information on the PC and the working process of worker of accounting, which separately considered in centralized processing, in conditions DDPS using WSA acting as a single entity of accounting process of enterprise [2].

When building a distributed data processing systems for automated plots, need to study the information flows between plots and other services enterprises, develop mathematical models of the problems of planning and management of plots, develop data structures that define the tasks of production, document management structure and process equipment, develop a DB for various information management subsystems.

Conclusions. Technology DDPS using WSA - new technology of man-machine system, in which a series of complex and of unforeseen situations of automated work processes are controlled and is improved off accountant. Introduction of the automated integrated information systems accounting and DDPS allows not only to deal comprehensively tasks of accounting, control and audit, but also to assess the actual state of enterprises, to forecast and to model management solution.

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