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*World's Economies In and After Crisis: Challenges,  
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## CONTROL AND MAINTENANCE ACCOUNTING OF INFORMATION SYSTEMS

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### **Abstract:**

One of the tasks of business entity is building and creating the information system, because in today's business environment is more than ever necessary to make proper and good quality business decisions. If we were a business decision and as efficiently as it is necessary that a business entity you easy distribution of your information in several parts. Therefore, this paper will therefore be focused on the concept of accounting information system as a part of total complex information systems. Upon the basis of the focus will continue to be words on the complexity of accounting system and also the mains functions of their management or managing business information within the system. While in the last part will be discussed in relation to maintain and control of one accounting information system because the system itself requires appropriate controls with adequate maintenance.

**Key-words:** Accounting information system, Managing, internal controls, Functionality, Maintenance, Information, Decision.

**JEL Classification:** M, M4, M41.

## 1. Aims and scope of the paper

There are different approaches to the definition of management information systems: Robert T. (2003:23) defines MIS as a set of methods, procedures, resources designed to facilitate the achievement of certain targets. Brush and Strater (2008), is defined by four components, namely:

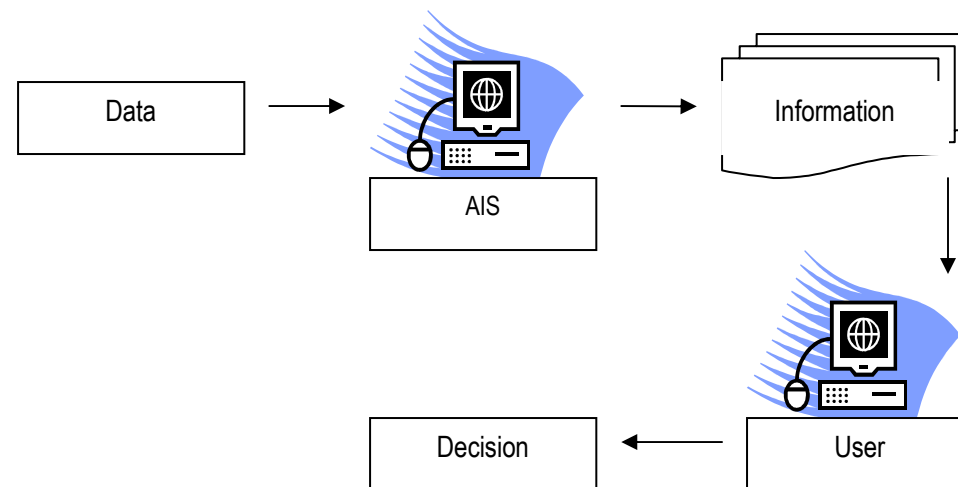
- 1) the operation of data processing;
- 2) methods of data processing, computers and technology;
- 3) analysis system;
- 4) modeling techniques.

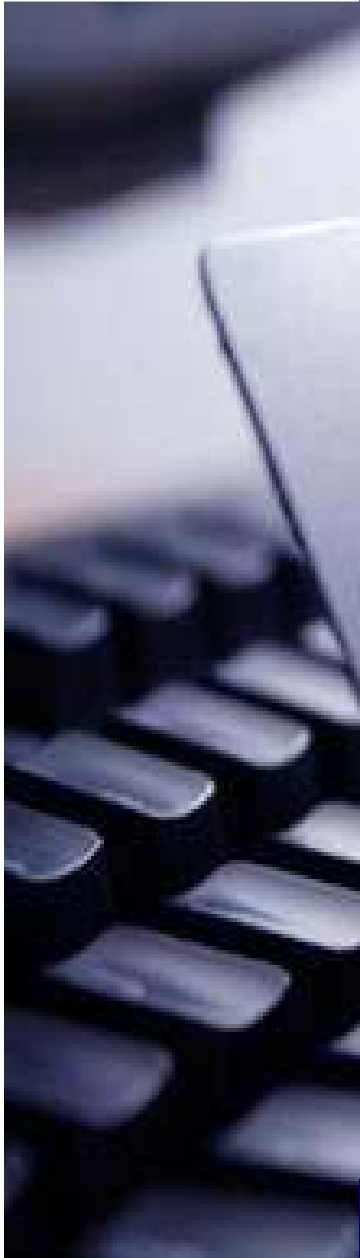
Alex N. (2008) considers that it is the totality of all information processes in company. MIS includes all activities and uses a variety of mathematical and other methods. IS consists of three interrelated parts: 1) information, information database, 2) other quantitative methods, models, techniques that are used for communication, 3) technical and other resources for collecting, processing, transmission and synthesis of information.

There are two basic functions of MIS, which are a function of information and documentation functions. The function of information - is realized in order to provide customers with adequate information for management and management. Function documentation - is used for provision of documentation to achieve the communication link between the various subsystems and environment.

## 2. Importance of AIS system and its functions

Accounting Information Systems (AIS) is a system that collects, records, stores and processes data to produce information for decision makers. AIS can be very simple, based on the accounting system, he is also a very complex system that works through modern computers and information technology, or the system itself is located between the two extremes mentioned tools. Regardless of the approach to design AIS and he is always the same, because each system is intended to support business decisions.



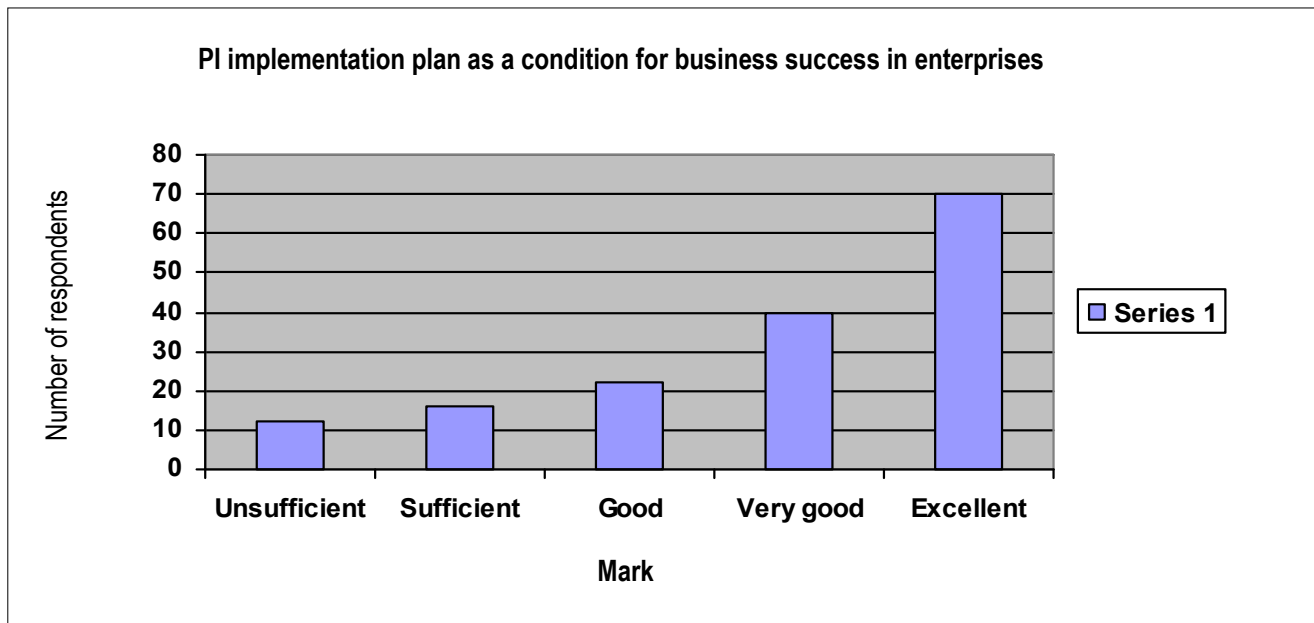


There are six components of the AIS (Marshall B. Romney & Paul John Steinbart 2006:13):

1. The experts who create the system and perform different functions during the test himself.
2. Procedures and instructions manual and automated, which are involved in collecting, processing and storing data on the activities of the organization.
3. Information about the organization and business processes.
4. Software used to process organization data in making business decisions.
5. Infrastructure, information technology, including computers, peripherals, networking and communications devices that are used for collecting, storing, processing and transmission of data and information.
6. Internal controls and security measures that protect the primary base in the AIS.

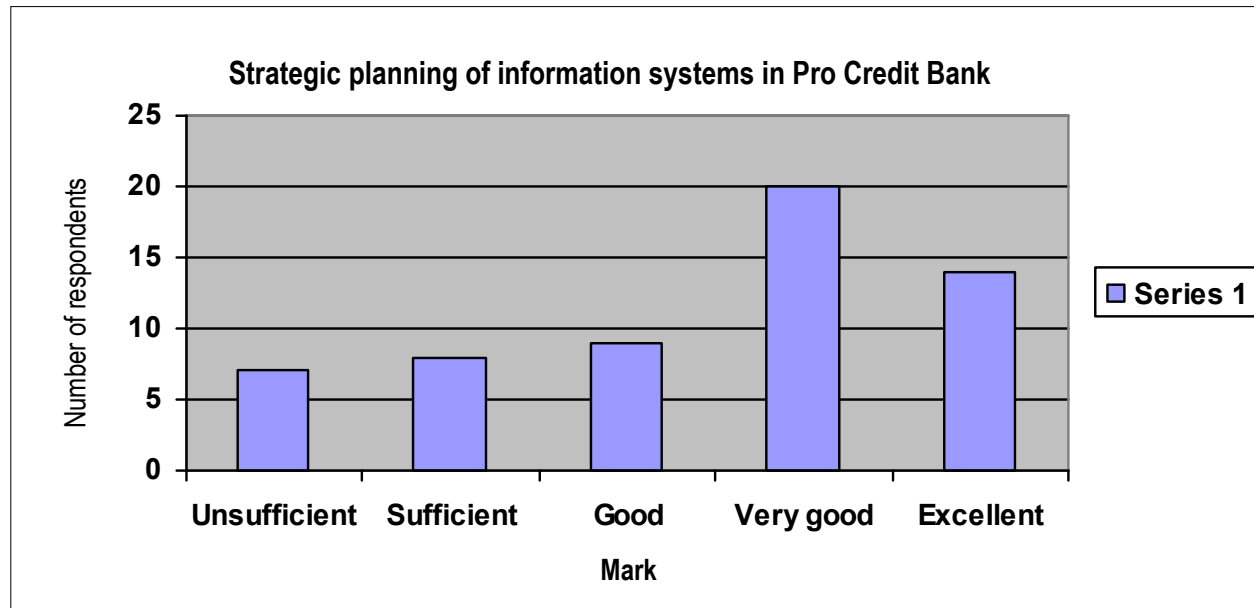
### 3. Review concept of controls in the accounting system

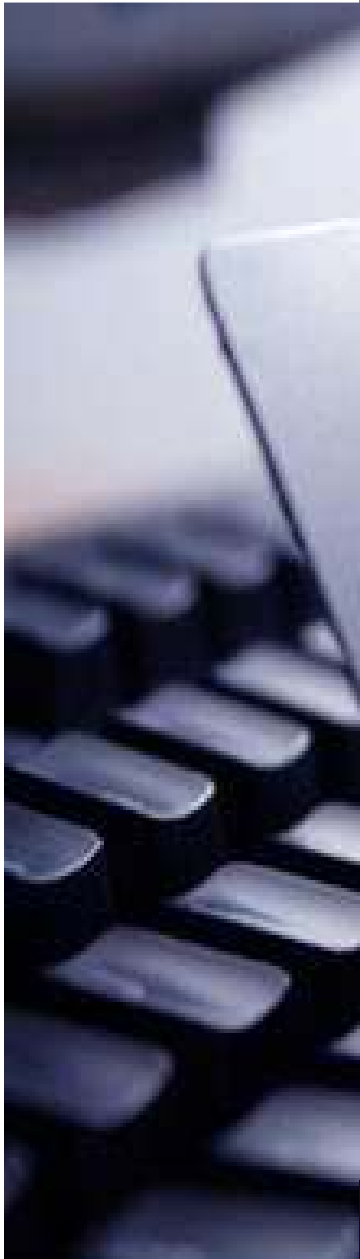
Today's dynamic business environment, companies must react quickly to changing market conditions. One good way to do this is to employ creative and innovative employees and give them strength and flexibility to meet customer requirements. At the same time the company should have control system, so that they are not at risk, excessive behavior that could harm their reputation of honesty and integrity. Internal control is a process conducted by the board of directors and management on the basis of those under commands go towards their direction of providing reasonable assurance that they have achieved the following objectives of control.



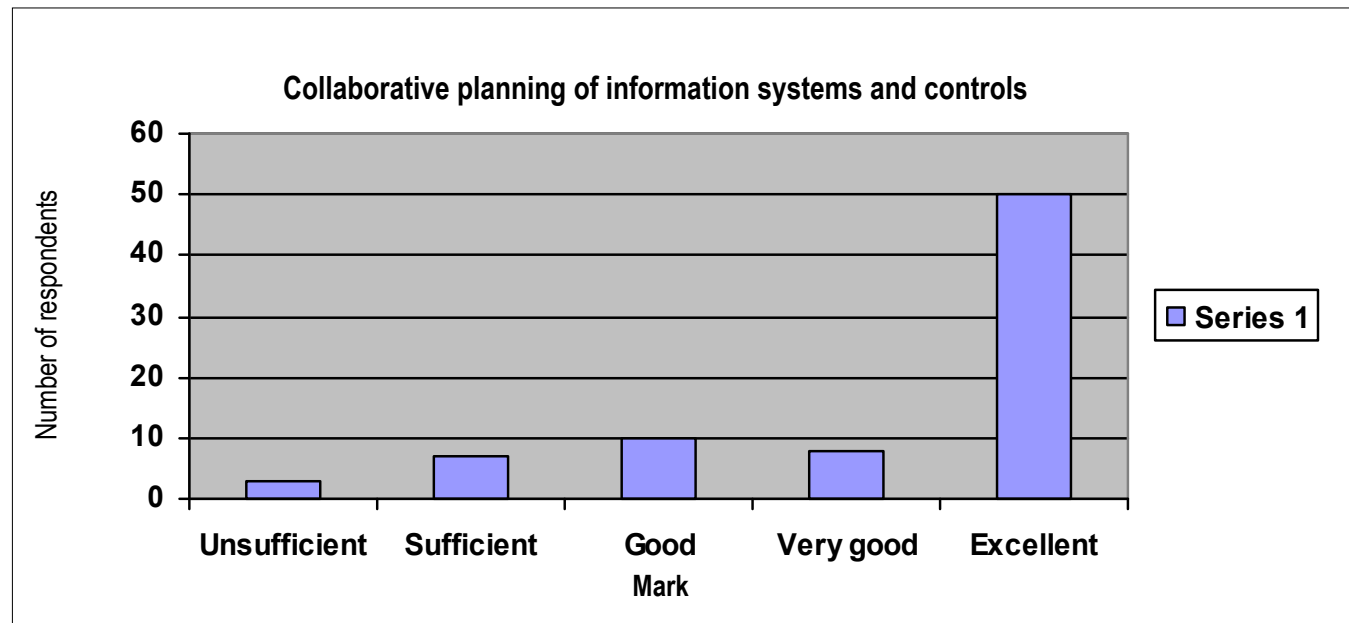
## 4. Internal control and maintenances of AIS

Internal control performs three important functions. Preventive controls have a role daunting problems before they occur. Hiring highly qualified accounting staff, properly segregating employee duties and effectively controlling access to physical assets, facilities and information are effective when applied preventive control. Because not all problems can be controlled, which prevents Detective controls discover problems after they arose. Examples include double checking calculations and preparation of bank reconciliation and monthly trial balances





Internal controls are carried out often separated into two categories: general controls and application controls. General controls are designed to make sure the environment, control of the organization is stable. They apply to all sizes of systems from large and complex mainframe systems to client / server systems to desktop and notebook systems. Some of the more important of the general control of the management information systems control: control of security management, IT infrastructure is softer control and acquisition development and maintenance of control. The application control prevents the detection and correction of errors and transactions from fraud. They are concerned with the validity of the accuracy and completeness of the authorization data captured in the system that processes the stored transmitted to another system.



## 5. Conclusion

It is obvious that a business entity in today's business world can not survive if it has not worked in primarily one of information systems. Special factor in information system is AIS himself, which allows a single business entity, business followers and makes clear members of the organization in which direction to move.

This system could be functioned and be of profit for the business entity is evident that there must be controls on the basis of which a RIS system can be promoted on the basis of needs and the resulting errors. As such it provides a more secure business and become a true business partner in the implementation of enterprise profits, as one of the main objectives. On the other hand, speaking from the bottom of functionality there is need for an AIS always be perfected and the answer on the basis of current and future problems.



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