

THE ACCOUNTING INFORMATIONAL SYSTEM, ESTABLISHED WITHIN THE STATE TREASURY, AN ESSENTIAL ELEMENT IN SUBSTANTIATING DECISIONS

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Abstract

The exercise of the management functions and relationships at the level of the organizations is achieved through the leadership system (or management). The management system of the group represents the assembly of elements of a decision making nature, organizational, informational, motivational, etc. through which it is ensured a greater effectiveness and a maximum efficiency. In the design and implementation of the management system there must be taken into account the specific elements of each entity, particularly the profile, size and structure of the human resources, material and financial, the position of the entity in the national and international economic context, etc.

Keywords: accounting informational system, decision-making system, management system, informational procedures

Introduction

The emergence and development of the informational society present in all the areas of economic and social life, therefore including the public sector, marked strongly the informational systems. Thus, the public administration, in the context of our country's accession to the European Union, had to adopt certain functioning measures, especially under the conditions required by the informational society. The automated part of the informational system is represented by the computer system, whose introduction into the treasury's activity requires and allows the use of modern management methods relieving the specific responsibilities of each component in the territorial unit of the treasury.

Thus, one can define the informational system as a set of methods, procedures, techniques for collecting, transmitting, processing, storing data and information, their analysis basing the decisions to be taken, in our case referring to the State Treasury. Regardless of the characteristics of the entity, the management system comprises several components, namely: the organizational system, the informational system, the decision making system, the management methods and techniques system, other elements of management. The management system can be considered a set of elements of methodological, operational, decisional and informational character joined by causality, but which may also act independently to meet the management process and the management relationship inside an economic entity, considered a system. Component of the managerial system, the informational system operating within the State Treasury is a useful tool for both the internal management of the institution and for the

communication of the financial information to the external users interested.

The Accounting Informational System - Conceptual Approaches

The accounting informational system of an economic entity, defined as the set of human resources and capital in an organization that deals with the preparation of accounting information and also the information obtained by gathering and processing economic transactions, will become increasingly computerized, relying on a continuously increasing computer system.

Thus, the component elements of any informational system, which depend on each other and are constantly working together, are:

- the information entering the system;
- the circuit and the informational flow
- informational procedures;
- the means for handling the information.

Through its content, the information has effects on the ongoing process, effects that can be assessed and compared. Thus, the information can be assigned two types of values:

- of content (by volume) by the multitude of data, texts, documents, graphics requested and provided.
- by utility, associated with the expectancy or the actual gain, calculated as the difference between the outcome of the ongoing process, with and without the information in question. The value of the information is associated immediately with its destination for the control of the ongoing process, for its coordination and decision making.

The general framework IASB highlights the limit generated by the relevant and reliable information, the opportunity. The need for opportunity is manifested in two aspects:

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- It is possible that the reporting of information on a transaction to be achieved before all its aspects are known, which would affect its credibility;

- Postponing the reporting of information until all aspects of the transaction are known, has a relevant effect, because the beneficiaries have been meanwhile forced to take decisions.

In this context there is the possibility to transform the opportunity from a limit, in two additional attributes of information:

- the actuality: the ability to present a recent event;
- the precision: the degree of accuracy of information.

The informational circuit represents the path followed by the information between the transmitter and the receiver.

The informational flow is the amount of information conveyed between the transmitter and the receiver on the circuit of information, characterized by certain peculiarities: length, displacement, reliability, cost, etc.

The informational procedures fall into a classic scheme comprising: gathering, processing, storage and dissemination of information. Through the informational procedures there are established: first, the supports of information used; subsequently there is established the sequence of handling information, the operations they support, the models and calculation formulas used.

Reconsidering the role of the accounting informational system in the modern society, determined by the fact that the information is seen increasingly more as the most important resource of social wealth and economic development, determine significant changes in the organizational management.

The Role Of The Accounting Informational System In The Process Of Substantiating Decisions

In the current conditions, the existence of the accounting informational system, which represents the dynamic side of the financial accounting system, connects the leading and the led systems of public institutions, but also connects this and the environment. The computer system, as part of an accounting informational system, plays a central role in facilitating the interaction between the activities of an institution through disclosure of information / data. Without accurate information and reporting systems, organizations can not have appropriate resources for proper management, the government has the responsibility to ensure that the accounting systems, at the level of administrative territorial units, correspond to a unitary framework designed to meet the organization's needs.

The informational system is created based on the data provided by the public accounting within the State Treasury units that must provide data and information in order to allow the construction of a minimal dashboard for the State Treasury management units, at all levels, based on which it can establish measures and

actions meant to result in efficiently addressing the problems that they have to solve.

The past and present accounting information which supply the dashboard of each Treasury should allow, above all, the construction of relevant forecasts that are closer to reality at any time of the year, regarding payment needs, on one hand and the possibilities for their coverage with resources, on the other hand.

The processing function of the available data, in order to obtain the information necessary for making and substantiating decisions related to the accounting informational system, represents the starting point in defining the overall structure of the accounting informational system.

The functionality of a performant accounting informational system applies more to the computerized system, presented as a system of inputs and outputs, processed during piloting, being able to affirm that this is the result of the interaction between the three subsystems: operational system, management system and informational system. Accounting must enable the calculation of precise coordinates as to the amount of payments and that of receipts, based on which there have to be drafted the measures for arranging public loans, attribute that, in our opinion, is the cornerstone of the purpose and mission of the accounting information within the Treasury.

The development of the discounted loans is reviewed during this time of year; the picture of economy financing still secures new elements of decor or plays the monetary policy of the previous year.

The information to allow the construction of forecasts in leadership can only be achieved based on methods that take into account: individual approaches, economic outlook, regulatory developments, processed appropriately in order to develop coherent data.

Also, the decisions made in establishing these forecasts vital for "maintaining great balance" must take into account the macrofinancial environment, not to disrupt its normal operation.

The second major objective of the accounting information from the Treasury must be to ensure the integrity and proper administration of public funds that it has in administration. In this regard, the accounting of Public Treasury has to be organized in such a way, as to be able to submit at any time the situation of assets and liabilities of the institution as well as the overall results on the establishment of public resources and their use throughout the financial year on budget components, and within, on beneficiary public institutions

The Informational Flows Created In The State Treasury Units And Their Significance

The accounting and operational informational flows within the State Treasury are organized and operate on three levels, namely:

- horizontally within each unit of the Treasury (Central, county, operational);

- Under the Treasuries within a county, where it forms a small informational pyramid;
- vertically, between the operative Treasuries, on one hand, and the Central Treasury, on the other hand, where it forms an accounting information pyramidal system.

The most dense informational and accounting flows occur in *the operational units of the State Treasury*, where there are actually performed the basic operations on the establishment and use of public resources.

The informational-operative and accounting flows that are established within an operative Treasury and of a county public accounting office, during the activity that it carries therein, as well as in its relations with the subordinated operative treasuries and the general Treasury. A certain organization and specific tasks towards the existing situation in the districts concerning the State Treasury units are met at the State Treasury units in the Municipality of Bucharest, in the sense that the treasuries of each sector have a degree of independence in many respects towards the Treasury activity and accounting of Bucharest, realizing informational - accounting flows directly with the central Treasury, compared to the existing situation in the relation between the operational treasuries in the counties (municipalities, cities, utilities), on one hand, and the treasury activities and public accounting of the county, on the other hand.

Thus, the treasuries of the sectors of Bucharest have the same relationship of competences and subordination to the central treasury as the Treasury Activity and public accounting of the Bucharest Municipality.

Therefore, within the attributions and functions of the treasuries of Bucharest sectors and the Treasury activities and public accounting of Bucharest Municipality there are twinned together all the duties and functions that the operative municipal, town, village treasuries have in the counties, on one hand, and the treasury and public accounting activities of the county, on the other hand.

Accounting Information System Structures And Their Characteristics

Since by the treasuries within the operational directorates and administrations of public finances run the main financial flows leading to the creation and use of public funds into the economy, it is necessary that the information related to these flows to be significant and to arrive operatively to the major decision makers in the state leadership.

Thus, through the organizational pyramidal system created in the State Treasury, namely the General Directorate of Public Accounting and Management Unit of the State Treasury, on one hand, and the offices of the Treasury and Public Accounting of Bucharest county, of the Bucharest Municipality sectors and the operative treasuries in cities, towns and villages, on the other hand, it is created a complex

accounting informational system of indicators that must comply with the requirements of the important decision makers in the economy and society.

In this regard, the State Treasury is created and operates an informational and accounting system of indicators daily, monthly, quarterly and annually.

The daily informational-accounting system consists of:

- a) The operative execution of the Treasury Account;
- b) The execution account of the state budget in economic profile.

From the daily operative execution results, therefore, complex information and data regarding the structure of the financial resources of the State Treasury, more detailed information being that concerning the state budget (herein the revenues are highlighted on all major taxes and fees) and some less extensive related to the local budget or the cash execution of the budget of the State Treasury.

- a) the situation of deposits in the account of the State Treasury;
- b) the cash execution of the state budget;
- c) the cash execution of the local budget;
- d) the implementation of the State Social Insurance Budget;
- e) the cash execution of the revenues and expenditures budget of the State Treasury;
- f) the situation of the public institutions liquidities;
- g) the execution account of the state budget expenditures in economic profile;
- h) the cash execution of the local budget expenditures in economic profile;
- i) the execution account of the State Treasury budget expenditures, detailed on chapters, articles and paragraphs.

It follows from the above that the monthly accounting information is more numerous than the daily operative one, comprising a larger and more significant number of indicators.

What is also relevant is the fact that, depending on the requirements and needs of the central decision makers, the implementation of the components of the general consolidated budget is more analytical in some forms, on the revenue side, and in others, more analytical on the spending side.

Despite all these distinctions between the "daily operations" of information on the indicators resulting from the accounting of the State Treasury and the "monthly operations" of the accounting information, there should be noted that the indicators from the daily operations are designed such that they can always enable the decision makers to take the appropriate measures to positively influence the process of formation and use of public funds.

Quarterly, the State Treasury units communicate to the General Treasury, through the informational system created, an additional number of indicators and data, from those transmitted through the daily and

monthly operations. Thus, quarterly, the territorial treasuries also communicate:

- a) The balance sheet of the Treasury;
- b) The statement on the implementation of the budgetary expenditures incurred by the state budget;
- c) The statement on the implementation of the budgetary expenditures incurred by the State Treasury budget;

Through the annual informational system implemented on indicators that need to be transmitted to the central Treasury concerning the financial flows conducted through the territorial treasuries, there are comprised, in addition to the quarterly indicators described in the previous chapter, also:

- a) The situation of liquidities of local institutions;
- b) The situation of liquidities of autonomous institutions fully financed from extra-budgetary means through which it is presented more detailed the situation of the liquidities of public institutions, broken down on central, local and autonomous government institutions;

Following all submitted so far, it results that the informational system organized within the State Treasury, first the one daily operated, completed with the monthly one, ensures a complex indicator system, allowing the governing bodies within the General Treasury to establish in advance the necessary measures for shortfalls of public funds, determined by the temporary cash gaps, and of the budget deficit financing.

The quarterly indicators, especially the annual ones, do nothing but record the actually existing situations at some point in the process of formation and use of the public financial resources. If, due to informative quarterly circumstances, from the first, second and third quarters, there can also be taken measures accordingly, the financial-accounting annual information does not allow this anymore, they may possibly constitute important signals, for measures taken accordingly for future periods.

Conclusions

Since the organization of the first units of the State Treasury in 1993, the accounting information on the progress of the financial flows regarding the establishment and use of public funds experienced a

continuous improvement, both when we are referring to their content and structure, and also to their degree of efficiency. The content and structure of the accounting information of the State Treasury depend largely on the period to which they refer to, more synthetic in the case of daily, semi decade, monthly reporting and more complex and rich in information if the reports are quarterly and annual.

We remember that the future goals of the Treasury accounting must be primarily those of building up information and indicators able to render as synthetic, truthfully and faithfully possible, the situation of the financial circuits of the Treasury, the decision makers and to a lesser extent that of control and rectification. We consider that the responsibility, especially in terms of resource outflows through cash payments, that the authorizing officers order, to remain to a larger extent their task.

It is unlikely that an official of the Treasury to have a more complex degree of understanding of things, than a director or chief accountant of a public institution, in order to decide which expenditure is legal, appropriate or economical and which is not.

Based on the data provided by accounting regularly and mandatory monthly, quarterly and annually, for their own needs and for the Central Treasury, the operative treasuries and the County Department, draw execution statements regarding the financial flows developed for the component budgets of the general consolidated budget.

The accounting of the State Treasury is the main database for the whole informational system of the Treasury, therefore, by the way it is organized and managed, largely depends the veracity and, ultimately the effectiveness of the data reported through the informational system of the State Treasury.

In the current conditions, the existence of an accounting informational system, which represents the dynamic side of the financial accounting system, makes the connection between the leading and the led systems within the public institution, but also between this and the environment. The computerized system, as part of an accounting informational system, plays a central role in facilitating the interaction between an institution's activities, by sending information / data. Without information and accurate reporting systems, the organizations can not have the appropriate resources for proper management.

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