

# The Implementation of Accounting Information Systems for its Role in Marketing and Management Processes

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## Abstract

Nowadays the technological innovations evolve faster and in this conditions it is necessary to examine how this technology affects the accounting profession in the same way as it has affected everyday aspects. Accounting is transformed into something more than simple recording, summarizing and reporting of transactions exceeding these routines and practical functions and extending throughout the organization including, delegated functions, processing methodologies, controls and expected outputs, which considered all together as "the system ". It includes all dimensions of business operations, including the flow of financial data across the organization and beyond. Consequently, this paper aims to address issues such as how knowledge about IT deal from accounting professionals and how they further develop their professional development during the subsequent training. This paper shows the importance of the IT knowledge in accounting, marketing, management and decision making. We conclude the paper by giving a short overview relying on the analysis of data collected from a survey.

**Keywords:** information technology, accounting information system, management, marketing

## Introduction

### Objectives of the theme

Understand the specifics and needs of the management for accounting information systems. To identify the main activities and the impact of information technology in the accounting profession in the operating activities, the efficiency of which is improved by the AIS (Accounting Information System) used.

The widely used AIS accounting programs in the world and understand the importance of these programs.

### **Impact of information technology in the accounting profession**

Basically the objective function and the basis of accounting have not changed. It remains in essence "provision of information on the economic performance of a business unit" objective achieved by identifying, recorded, processed, stored, summarized and reported various events organization. However, with technology changes accounting is transformed into something more than simple recording, summarizing and reporting of transactions exceeding these routines and practical functions and extending throughout the organization including, delegated functions, processing methodologies, controls and outputs expected, all of which are considered as "the system". The system is in fact "anatomy" of accounting. It includes all dimensions of business operations, including the flow of financial data across the organization and beyond. The complexity of their businesses and computerization have done that in various trades must be knowledge about information technology and one of these is profession and the accounting profession. During the formation of an accountant, that he recognized university with knowledge about IT in general are general knowledge and then develop further knowledge with further qualifications that enhance knowledge in certain directions. Marketing and management accounting are separate sectors in a company but they must interact with each other to effectively manage promotional campaigns, marketing elements in a company and market research to increase sales and maximize profit. When these departments in an entity interact together, the sales trend in the market is easily tracked and complete and accurate information about Customers and Suppliers is obtained.

Clients are classified as trustworthy clients and bad clients who are grouped in the "Bad Debt" accounting account and a client's background is easily traceable through the use of Financial Programs to manage and analyze important information in decision making.

The entity also needs up-to-date and accurate information on utilities.

Today, when the financial reporting problems have become more complex, could not be given the right solution on time and without computerization. This requires an ongoing cooperation in the field of accounting professionals and informatics.

Through this paper will first give a theoretical treatment must possess knowledge that a professional accountant, then through a field survey this target will be recorded how these professional groups possess knowledge accountants passing further recommendations direct what measures should be taken to increase the level of knowledge. The main issues on which it is focused this paper are as follows:

What are the knowledge about IT after the award of Accountant and where accountants take this knowledge?

As further develop them in their professional development.

### **An overview of the literature review**

Often found in literature studies and efforts to strengthen the integration of IT in education in the field of accounting. For example, Collier et al. (1990), Crawford & Barr (1998), Salleh (2000) have discussed the alternative use of computer education in the field of accounting. There are professional accountancy bodies and academic organizations such as Dearing (1997), QAA (2000a, 2000b, 2000c), IFAC in the case of the United Kingdom (1995, 2003, 2007), etc. which encourage and provide some guidelines for development IT skills for graduates in the field of accounting.

Integration of IT experience in university teaching and learning that IT is still lacking in comparison with the minimum requirements of professional bodies encouraged; for example, the study by Ahmad (2003) in the case of Universities UK showed low levels of IT, skills, information systems (IS), integration of knowledge (competence) in the accounting school programs. So it is important to investigate the factors that influence the development of IT skills in the teaching programs.

Another problem in the integration issues related to resources. Although similar IT modules are highly favored by the student branch of the branch of accounting and finance, they are not offered or can be offered only for a limited number of students, due to limited resources in terms of personnel and infrastructure (Gazely and Pybus, 1997). Aisbitt and Sangster (2005) have identified infrastructure problems such as inconsistencies, problems of access to software and technical support. Some other factors that contribute to the "failure" of integration of IT in the accounting profession are overcrowded academic programs (overcrowded) in the field of accounting and lack of institutional support (Long and MacGregor, 1996, Baker and White Jr., in 1999, Allen, 2000), a number of existing training and beliefs, such as resistance to change, etc. (Kelly et al., 1999).

But today the application of IT in financial and management accounting has created great potential and current accounting systems in many countries of the world it is not possible or practical to perform financial accounting or management accounting without the help of IT. IT made the future of any organization to compete in the global economy. By studies are evidenced IT supports this decision and accountants and proactive but limited evidence that IT provides wider dissemination of information, saving the time to provide the desired information, etc. The pace of integration systems is slow growing though.

## **Information Technology for the accounting profession**

International Education Practice Statements (IEPs s)-Declarations and international practices to help members of the IFAC Education in the implementation of generally accepted practices in the education and professional development of accountants.

### **Education International Standard (IES) 2-International Standard of Education**

Includes educational programs accounting profession (knowledge) that candidates should gain during qualifying as professional accountants.

Provides guidance for IFAC members and other educators on how to apply this standard in relation to IT components and knowledge of pre-qualification of accountants.

Also serves as a guide for the implementation of two other standards:

- IES 7, Continuing Professional Development;
- IES 8, Competence and knowledge they need to earn Professional Auditors regarding the further development of knowledge about IT and powers of the post-qualification.

International Standards Board of Education of Accountants-International Accounting Education Standards Board (IAESB) - takes into account:

- The diversity of culture, development, education and language, legal system and social development of countries which are members of IFAC and implementing these standards;
- The variety of accounting functions;
- IFAC member bodies find place in various stages of developing their pre-and post- qualification of accountants.

A professional accountant has a responsibility to judge not only about recording transactions but also for the importance of accounting information. Therefore, he must have knowledge about IT because of their increased career opportunities with: Minimum level of computer skills; Accounting skills combined with computer knowledge; Advanced computer skills in accounting; Knowledge of new developments in this field; Some of the main reasons for the importance of IT to accountants are;

IT will affect their work in the future.

But also the importance of obtaining knowledge about IT, also affects the fact of being competitive as it mentions in JACH Welch "If you do not have a competitive advantage, could not compete". The increased value and benefits of information technologies have also forced accounting professionals to improve their skills in the use of IT, in order to better perform their jobs. As a result, there is growing concern about the level of competence that accountants possess the use of information

technologies and if they are prepared to meet the challenges of the modern business environment. However, the skills gained from professional accountants are still below the minimum level drawn by professional accounting bodies such as the International Federation of Accountants and the American Institute of Certified Public Accountants. This paper focuses on information technology within the core competencies for accounting professionals, particularly those that operate on small entities and schools. This study makes a significant contribution to the practice by providing the theoretical basis for the development of information technology competencies related to professional accountants in general and particular.

For the above we can say that even in Albania, are being given even more important role in the IT accounting profession. It knowledge of educational programs are part of the first cycle of studies and second cycle studies in the field of accounting (bachelor and master degree). And not only that, but knowledge on IT are also part of the testing was developed for professions statutory auditor or internal auditor.

## **Methodology**

We have made a survey for data collection. It was circulated around of 150 respondents, of whom 100 were collected. Target group of this questionnaire are economists, accountant and manager with a distribution 65 in the city of Vlora and 35 in Pogradec mainly employed in related entities small and medium enterprises. This sampling of 100 questionnaires highlights accountants who have knowledge of these cities about information technology. The questionnaire of this paper is formed by several different sections, separated by the problem or arguments that will be analyzed. Questions are open and closed leaving the respondents the opportunity to express his thoughts. Questionnaires were distributed in electronic format as well as hand delivery which can easily be worked on problems that the respondent could face the interviewees. Certainly the paper has its limitations, but can easily serve to create an image on the importance of IT in accounting profession.

## **Analysis of data**

Initially we give a general overview of the characteristics of the respondents such as age group of respondents and the knowledge they have on IT and how possess basic computer programs. As they have gained this knowledge, how long they use computer programs, which are basic programs that they use more, why they choose to use exactly this program, the way they throw the data in the program. All these issues will be addressed in more detail below.

The selections of respondents consisting of 66 % economist, 24 % are Approved Accountant and 10 % of respondent's low audit. Graph No. 1 given age groups of respondents where the main weight is 25-30 years' age groups. It was observed that the title that economists possess affected by age that they have, we see that accountants who belong economist title only age group from 25 to 30 years old.

Accountants who have adopted Accounting title belonging to the age group of 31-40 years and the auditors were generally aged over 50.

Age group of respondents affects how they answered the question of what information technology and understand the definitions that they provide are some of them are presented below;

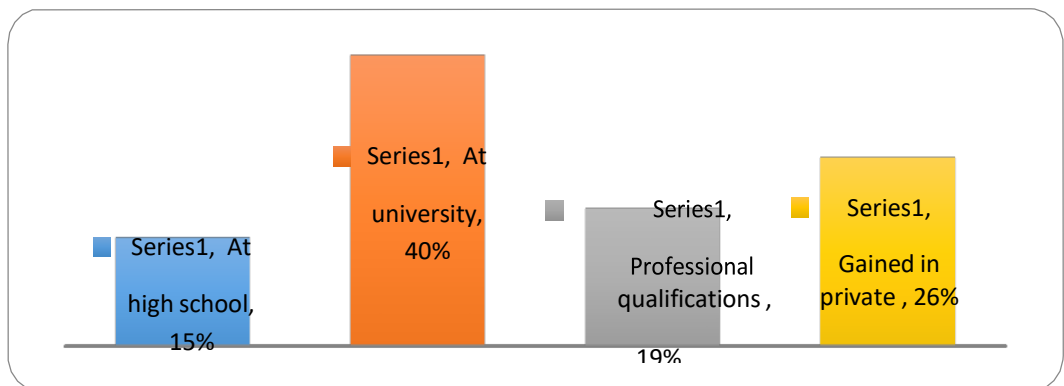
- Information Technology is the technology (hardware and software) necessary for data processing and other information.
- Technologic information is the term which includes all technologies used for creating, processing, transmission, storage, exchange and use of information in all its forms.
- Systems taking and giving, information storage through the use of various types of technology.
- Computer equipment, technologies used for processing, storing, sharing and use of different information.
- All technologies used for creating, processing, transmission, storage, exchange and use of information in all its forms, such as business records, conversations, photographs.
- Technology which enables the processing of information in a computerized, which gives precision, speed, occasional Updates etc.
- Computer equipment used for various processed further information, storage, processing and use of data.

From the definitions given about IT was found that 95% of respondents gave answers that implied that what is information technology and the analysis of the findings shows that there is alienation definition of IT. It was found that economists belonging to 25-30 age group, 31 to 40 have in-depth knowledge about information technology as well as their knowledge of the computer occurred in an age earlier than age 50. One other variable that the variable that affects the possessing extensive knowledge in these age groups is that they have got knowledge on Information Technology (albeit not very extensive) since high school level where subjects have developed computing, while over 40 age group cannot say the same thing. Knowledge that they acquire about the subject develop IT systems Informatics and Computer. Provided that the knowledge's IT of the exam include 10% of the points. Business environment in our country is an environment that is much coming and digitalize and the variety of programs that are being used are rising to the judge (which also constitutes a recommendation) that these modules should not restrict knowledge about IT for accountants.

b) To investigate the relationship between the accounting profession and IT respondents are addressed two specific questions related to the level of knowledge and the importance of IT in the exercise of the accounting profession.

This question was followed by testing the way the gaining of knowledge, because it would serve to determine where to focus to realize the changes that should be applied in future levels of our educational system as well as beyond it. These changes certainly looked for accountants assist you and which will necessarily lead to deepening their knowledge by enabling a successful career.

As seen from the graph no. 3 that about 41 % of the respondents acquire knowledge at university, then come the knowledge gained in private and 26 % of respondents. Also play an important role in the professional qualifications that are developed by professional bodies such as IKM, IEKA SHFKSH, etc., which we acquire knowledge about 19 % of the respondents. Graph No. 3. "Acquisition of IT knowledge"



Implementations of the following questions are important to this work because highlight programs used by accountant's reasons why they choose to use them and for how long programs use them. These questions enable the identification of problems in IT knowledge you possess accountants.

About 30 % of the respondents stated that they use the program to account for the transactions is therefore evident that Excel Microsoft economists continue to use Excel to keep accounts, which is a program that comes to the aid of the tables with calculations also built with logical formulas you can use. But this program does a data processing and their interactions make financial programs as Alpha Business, Finance, etc.

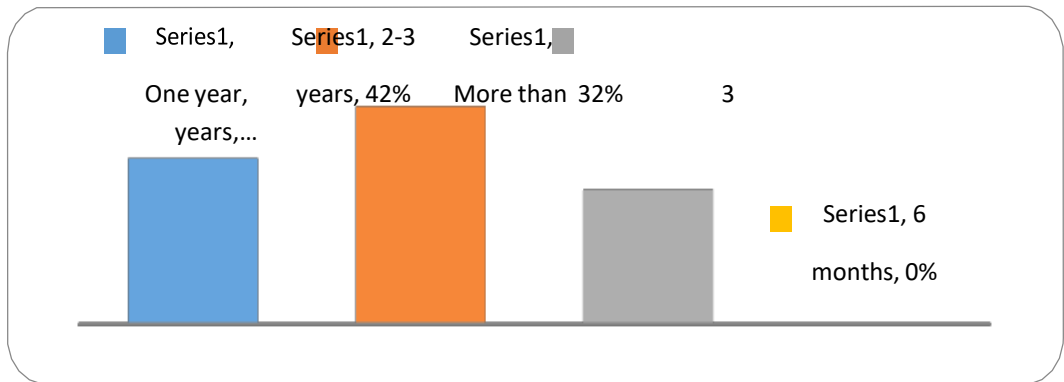
It was found that 52 % of respondents use financial Alpha Business program which is a program that helps them in the performance of work by providing a range reports and elaborate information about Financial Statements.

While 14 % of the financial software respondents use Finance 5.0 percentage lower than Alpha Business use.

Balance program does not use any of economists surveyed.

When carrying interviewing some of the companies that operate in the service sector use other types of software as QuickBooks, Navision.

Asked how long the financial software uses the respondents answered as follows: Graph No. 5 "Period of use of software"

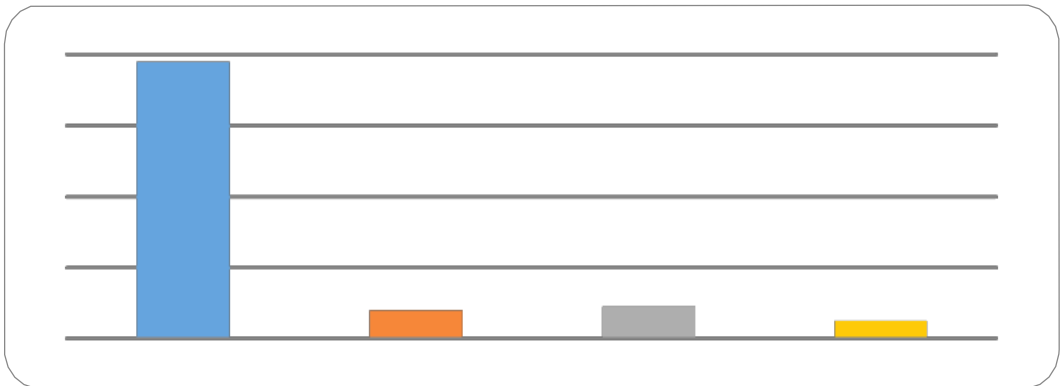


This question is of particular importance as it has a direct connection between duration of use and the ability to program the laying of transactions, meaning the logic in data processing by the program. See: 32 % have over 1 year who use the program; 42 % have about 2-3 years and 26 % majority have more than three years. Asked whether understand the logic of processing the data from the software and how it works 100 % have the answer yes. And further to understand how to understand the logic of the data processing program you jump question is asked: During the recording of transactions by economists (who cast the program operators) do so simply jumps and mechanical or logical data. Results showed that 10 % said they do so jumps 90% in mechanical and logical manner.

In the latter including operators who simply do data entry. Then come those who use software's to build financial statements as transactions are jumping from operators and mainly belong here Economists and Accountants Approved Expert accountant. Use reports for decision making, management and marketing from the software made mostly from corporate administrators. For the above found that the majority of accounting professionals make registration simple entity transactions, which of course will require a logical way of working. But they do not need to use for other software and other purposes such as analysis of financial statements, making the reports for the purposes of decision making, for the purposes of internal control etc.



Graph No. 6 "Reasons for use of the software"



To further understand the relationship between a professional and software were questioned if they understand the architecture of the program in which they work and the results showed that 55% have returned 45% responded yes and no. This question is contrary to the above questions as to understand the architecture of a financial program must have in depth knowledge and have received additional knowledge about IT related courses. This paradox can be explained by the respondent identification.

To continue on the meaning of the level of knowledge they have about specific IT systems implemented economic units is realized the question "what is ERP?" Results showed that 60% of respondents shall reply yes while 40% do not. This is another question that is affected by the variable length of the interviewees, because when you are asked to provide a definition about ERP, most of them leave the space blank which means that they have not provided an answer to the question above really.

### Main Findings and Conclusions

Bases on data collected can draw some conclusions that follow and serve to deliver some recommendations. In accordance with the aforementioned standard of International Education Practice Statements (IEPs s) in our country shows that this standard does not apply because there are no generally accepted rules to adjust with the accounting profession

regarding knowledge on IT. Cycles of first level and the second level of study programs are aimed at acquiring bases knowledge on IT in accounting profession.

From the analyzed data collected from questionnaires it was found that the most of accounting professionals have the necessary knowledge on IT and that knowledge. They also know how to use software in the field of accounting mainly throwing entity transactions. But knowledge about IT should not be left just to the university level. Identification of some paradoxes during the implementation of the questionnaire

(internal contradictions between questions) emphasizes the deficiency in their knowledge. It is therefore recommended deepening of knowledge on IT in accounting profession especially during training or private courses. Nowadays the use of accounting information systems has increased in all sectors where a business operates and with the Covid-19 pandemic situation digitalization of business operations and generation of reports by executives is comprehensive for the situation of the organization. This can be achieved easily through a mutual interaction between professional bodies and universities.

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