

APPLICATION OF NEW TECHNOLOGIES IN ACCOUNTING

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ABSTRACT

One reason for human progress, a sense of truth and his supremacy that always needs to be increased, leading to the formation of new ideas and try to meet him.as one of the first producers accounting techniques, and was closely associated with emerging technologies established. Study or interest groups are more responsive. The director attracted the most attention and a significant part of his plans in place. Development of application acceleration technologies and impressive growth, it works great on all the activities laid organizations. In this paper, some of the works and their application considered in accounting and describe two of them, the subject is described.

KEYWORDS: Technology, Hardware, Software, Technologies in Accounting, Planning Systems

INTRODUCTION

Features new technologies the main features of the new systems that are currently used for accounting and audit-related activities, including cases is as following: Rigor in human activities, the accuracy depends on the user variable and often unreliable, while new technologies are designed with very high precision and minimal arithmetic operations and processing are more reliable factor (Stoner and Stagliano, 1997). High speed data processing, calculation and rapid processing of data and information provided to the system, the activity is minimized, thereby increasing the productivity of labor. Also, the ability to search and quick access to information on these technologies designed to predict and is considered one of the factors that speed up the process Received. Also, a variety of reports provided much more than traditional systems are similar. Interchange of information: the application of new technologies in terms of how to use the system, in terms of facilities and providing necessary conditions for exchange of information in the system is taken. In addition to these features, such as reducing the physical size of the vessels, the elimination of administrative corruption, the ability to work full-time, reduce costs and organization system, enabling remote collaboration using new technologies are the characteristics. Application of new technologies in terms of (vehicles, equipment, facilities), most of the hardware and the way (way, way, way use) are used for most aspects of the accounting software is possible. the purpose of this paper is to describe the application of technologies in use, system identification Radio 1 (a combination of hardware and software) and to explain the use of technology in terms of usage, system resource planning firm 2 (a combination of software and network) is selected.

RF Identification System (A Combination of Hardware and Software)

RF identification system (a combination of hardware and software) first in 1946, Leon Theremin invented espionage for the Soviet Union, where the radio was used along with sound waves. Other technologies such as TIFF (IFF) 3 (friendly and enemy aircraft identification) several years ago by the British Army during World War II in 1939 was used to identify the aircraft to return to the sky (Ahlawat et al., 2004) . Early research on RFID technology (RFID) by Harry

Stockman article as a reflection of the power of communication to help 4 began (Bae et al., 2005). RFID technology in operation since 1960 began. Commercial use of RFID technology in different fields was presented to investors in 1969.

In 1971 officially known as the inventor of RFID technology nowadays (Ahlawat et al., 2004). He is a radio transmitter and receiver system used for the port of New York. Basically, any system that is capable of reading and writing data to detect people or goods, the system is said to be detected. Procedures to identify and track individuals who at the beginning of their goods were used, all done manually. This causes problems such as high error rates, and lack of reliability of information in the areas of bookkeeping, management and control of information was. With advances in technology, human and automatic identification systems, data storage systems achieve that goal, object recognition, and enhance data quality and reduce the manual system (Robbins, 1993). One of the latest issues of interest to scientists uses to identify people and goods identification system using radio waves 5. This system is a large chain store such as McDonald's, Wal-Mart as well as organizations such as the Ministry of defiance is America. Through radio identification technology called RFID quickly and effectively to a key technology in industry and services has become today. This technology, automatic identification of 6 and no contact with objects using radio waves, without the need for mutual visibility (shooting from close distance and face) makes it possible to transfer data. today the technology industries and services including restaurant, library, security, documentation, asset management, tracking people and objects, traffic control, supply chain, animal and hundreds of other application areas (Robbins, 1993). Application of RFID in accounting to illustrate the application of RFID in accounting, bike manufacturers consider that RFID technology is used in the production process (Ray and Gupta, 1992). at this stage, there is the following: 1. the inventory of the number and gender, 2. the components of inventories that need to renew their order, 3. the amount of each stage of the production cycle, 4. the date of entry and exit to the warehouse inventories, and 5. the major buyers of our products. at the time of arrival of a bicycle tire to the renewal order, with features designed software and hardware in the system, warning signs and manufacturers to purchase this tire is issued. RFID can also call this function of which is to reduce the problem of common stock. For example, if a factory bike bicycle with defective tires in the broadcast market, they can quickly fetch bikes.

Monitoring of the Production

Suppose that after the body of the bike was prepared at the initial workshop, to complete the construction of housing for the transfer airbrushing. Bodies carried on the pallet, 7 RFID tags have been installed and contains information on production order number and destination. Since the initial workshop exit doors equipped with a tag reader 8, the system automatically while the body is moving, its information is updated using labels. After the body was the color of the tag reader system is updated with information for each order. Palettes for the correct operation of the system can control the color on every order is, for example, may only be a temporary color on a frozen body or other bodies of color is completely. After the work is finished in the color of the body to return the initial workshop. The color information system, the initial workshop as an integrated information system work.compensates. When labels are returned back to the bicycle shop, production manager for final assembly systems for ordering conscious. Improve the process of unloading goods in stock when a consignment of plants to be distributed to the bicycle, bicycle storage pallets containing discharged. RFID tags on pallets installed. These palettes are passing in front of an antenna; the antenna is connected to the tag reader. The device, which information about the goods is transferred, directly on the screen and the driver cannot see the information discharged goods. After the evacuation operation ended, the driver can see the list of goods items on the screen; confirm the accuracy of the evacuation. System occurs in every moment and a bicycle storage warehouse operator monitors the

quality. Distribution per unit of output, an RFID tag reader that reads information on all pallets that have been loaded. After the pallets are loaded, the user can load on each output using the display is confirmed. The system has been designed so that there is no possibility of human error, for example, if the user tries before loading approve all pallets loaded, the system gives an error message. Given the above, it is understood that the emergence of new technologies like RFID could be of significant accounting. RFID to minimize manual operations, increase the accuracy and reliability of the information has been provided. This technology increases the speed and accuracy in manufacturing processes and support, could be implemented to optimize the use of time involved (Flott, 2000).

Enterprise Resource Planning System (A Combination of Software and Network)

Created recent changes in business environment, businesses are under titles such as the removal of unnecessary regulation, privatization and globalization, if accepted, by fueling conflicts, the fields become massive multinational companies provide large commercial enterprises and have caused companies mentioned to survive and sustain their success in the search for new solutions to (Krogstad et al., 1999). On the other hand, it is observed that only 9 ICT information systems, but also affected the activities of organizations and has evolved. So it seems that the technology is able to provide the conditions to participate in the environmental changes caused reactions to showcase themselves more effectively. However, in the modern business environment, based on information and communications technology companies to keep up to date technologies used and thus maintain their competitiveness, are under increasing pressure. Following the feed system (ERP) is a general term for integrated accounting software systems that consist of a set of business applications for accounting, inventory control, logistics, etc. ART system in a modern business environment by providing appropriate and timely information to improve decision-making processes, planning and control in the organization? This will improve the effectiveness and efficiency of operations and increase the level of customer satisfaction. There followed a lot of questions about the ART system, including the long-term effects on organizational structure, corporate culture and the organization's staff? Conducted in this area have increased (Flott, 2000).

Developments in Enterprise Resource Planning Systems

The feed system 10 is considered the foundation of advanced manufacturing technologies that aim to increase quality, reduce inventory levels, improve customer service and increase the flexibility of the manufacturing process. During the 1990s, demand for systems, ART followed by features such as: the introduction of the euro as the currency of the Union Europe, the exorbitant cost of maintenance of existing systems, the pressure on the context of globalization, intense competition and business Internet connectivity, increased (Anderson, 2004). Following the possibility of automating and integrating systems ART procedures, joint and simultaneous use of data in different parts of the company, production data in real time and provides quick access to them. in fact, following the addition of R. accounting information systems, including information systems such as inventory control, material planning and logistics (Flott, 2000). Thus, the ability to develop a comprehensive system to enhance the effectiveness and efficiency of operations, business processes and strategic decisions, bring many benefits to organizations. A comprehensive study of the characteristics and effects of ART follow when designing and building systems are considered necessary. In this regard, one of the areas that are affected, the heart of the system, the accounting department that includes the management accounting (Krogstad et al., 1999). In recent years, much research has been done in the field of accounting systems ART realized that they'll mention some results. MacCarone findings shows that all the companies studied, experienced regulatory reform activities and facilities management responsibility and have the flexibility to pursue their systems ART is an advantage. On the other

hand, the results show that the use of ART following systems leading to increased use of non-financial indicators of the companies has not been studied. In total, followed systems ART subdued role in the application of new accounting policies have played. Gran Lound and Malmi in their research concluded that the use of information systems to provide better and more detailed due to the following RSS and free up time by eliminating repetitive tasks, their accountants, may provide a more comprehensive analysis of supply; while in view of the increasing use of new methods of accounting, had little impact on the mentioned companies. Case study results and islands 2001 shows that, despite not make fundamental changes in the nature of the data used in accounting, following the introduction of ART led to a change in the accounting system is. Following the effectiveness of ART system is examined from the perspective of accountants. His study shows that in the opinion of accountants studied using IR systems, the following can be a significant impact on many organizations may be necessary .it seems.

Following an R Factor of Change in Accounting

Integrated software system in a format that is defined by its function, control of all movements of personnel, materials, funds, and information in the organization. Users are provided. Standardization of accounting systems with a range of features that are the foundation of feed through the menu options, users will be provided. The facilities include a wide range of services from bookkeeping operations to profitability analysis, cash flow and asset management products in the world. In practice, the above-mentioned facilities and deciding which one should seek to be included in the ART system and software which are funded separately, on the management of the organization. Create and deploy systems following ART process can be considered tough, because everything depends on many factors. For example, it is possible to design and build a delay or even prevent the creation of a work or other parts of the design. Today, much of the ingredients in the feed system, followed by extensive network browsers are activated and assigned tasks to accomplish. What matters is the common feature of all these phenomena is the integration. ART realized through the creation of interactive systems, information flows, common language and cognitive integration between different units operating in the organization, will assist in coordinating the interrelationships among them. Integration may be in various fields such as data, information, and knowledge and develop. As was mentioned earlier, the vast majority of research findings has shown (though limited) use of ART following the accounting systems. These effects can be direct or indirect. Possible direct effects observed when the system creates the following R mediated changes in reporting practices as represented, for example, content, form and timing of the reporting change. Indirect effect occurs when changes in accounting, modified by factors (such as management practices, business processes, etc.), establish the origin of the evolution of these systems are the following feed. In addition, it is possible that the accounting systems, in turn, sought to influence the ART. Such changes are not discussed here because ART following systems are difficult to change. Thus, we can conclude that such procedures are usually performed to comply with the new technologies, changing, and not vice versa, so use the following RSS beyond the change by operating companies are part of the accounting process.

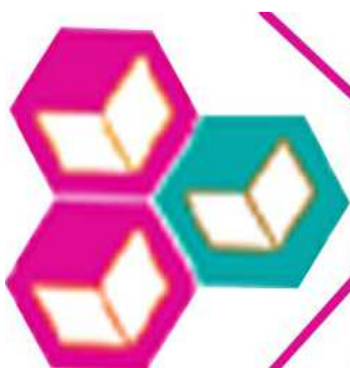
CONCLUSIONS

Therefore, more emphasis on training of accountants with some basic and fundamental issues such as logging operations in the accounting profession bought and sold the counting inventory, calculate profits and after the introduction of RFID will change drastically. In addition, the accounting profession remains incapable of recent developments and in addition to traditional accounting of these conditions are not receptive to new technologies, but also to prevent their use. The trained accountants with technology-based approach and the use of knowledge, the effective promotion of the

profession. Of course, the extent to which it is beyond the scope of this article and more attention of experts and researchers in this area and requires further research.

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