

Original article

## Procedure for the management of accounting information in companies in the commerce sector



### Procedimiento para la gestión de la información contable en empresas del sector del comercio

### Procedimento para o gerenciamento de informações contábeis em empresas do setor de comércio

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## ABSTRACT

At present, it is increasingly necessary to process accounting information with greater speed, quality, reliability of the information and proper functioning of the system, guaranteeing correct decision making to achieve the fulfillment of the goals and objectives set in each entity. The characterization of the entity allowed to verify the organizational deficiencies presented with the accounting information that hinder the aspects related to the informative problems, the organization of the management processes and the realization of activities that have an impact on the decision-making process. The objective of this article is: to show a procedure for the management of accounting information, based on the Cascade Methodology. The proposed procedure is structured in five stages, and its implementation contributed to the improvement of the different processes and sub-processes

of each subsystem in correspondence with the updating of the economic model, improving the decision-making process. Its application was developed in the Commerce Enterprise of Pinar del Río. Theoretical and empirical methods were applied, which allowed the collection and credibility of the information presented.

**Keywords:** accounting; management; information; procedures.

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## RESUMEN

En la actualidad se hace cada vez más necesario el procesamiento de una información contable con mayor rapidez, calidad, confiabilidad de la información y un funcionamiento adecuado del sistema, garantizando una correcta toma de decisiones para lograr el cumplimiento de las metas y objetivos trazados en cada entidad. La caracterización de la entidad permitió constatar las deficiencias organizativas presentadas con la información contable que dificultan los aspectos relacionados con los problemas informativos, la organización de los procesos de gestión y la realización de actividades que inciden en el proceso de toma de decisiones. El objetivo del presente artículo es: mostrar un procedimiento para la gestión de la información contable, a partir de la Metodología en Cascada. El procedimiento propuesto está estructurado en cinco etapas, y su implementación contribuyó al perfeccionamiento de los diferentes procesos y subprocesos de cada subsistema en correspondencia con la actualización del modelo económico, perfeccionando el proceso de toma de decisiones. Su aplicación se desarrolló en la Empresa de Comercio de Pinar del Río. Se aplicaron métodos teóricos y métodos empíricos que permitieron la recopilación y credibilidad de la información expuesta.

**Palabras clave:** contabilidad; gestión; información; procedimientos.

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## RESUMO

Atualmente, torna-se cada vez mais necessário o processamento da informação contábil de forma mais rápida, com maior qualidade, confiabilidade da informação e um adequado funcionamento do sistema, garantindo a correta tomada de decisões para alcançar o cumprimento das metas e objetivos estabelecidos em cada entidade. A caracterização da entidade permitiu confirmar as deficiências organizacionais apresentadas com a informação contábil que dificultam os aspectos relacionados com os problemas de informação, a organização dos processos de gestão e o

desempenho das atividades que têm impacto no processo de tomada de decisões. O objetivo deste artigo é: mostrar um procedimento para o gerenciamento das informações contábeis, baseado na Metodologia Cascata. O procedimento proposto está estruturado em cinco etapas, e sua implementação contribuiu para a melhoria dos diferentes processos e subprocessos de cada subsistema em correspondência com a atualização do modelo econômico, melhorando o processo de tomada de decisão. Sua aplicação foi desenvolvida na Empresa de Comercio de Pinar del Río. Foram aplicados métodos teóricos e empíricos, que permitiram a coleta e a credibilidade das informações apresentadas.

**Palavras-chave:** contabilidade; gestão; informação; procedimentos.

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## INTRODUCTION

Accounting can be defined as the information system that identifies, classifies, records, summarizes, interprets, analyzes and evaluates, in monetary terms, the operations and transactions of a company (Díaz Moreno, 2006).

The term accounting comes from the Latin *computare*, which means to count, both in the aspect of comparing magnitudes with the unit of measurement and in the sense of telling or making history. An approach to the historical evolution of accounting reveals that it is as old as the need that people had to have information (Castaño de Armas et al., 2018).

The accountant should not limit himself to the knowledge of laws, codes, resolutions, nor stay in an area of comfort in which electronic systems provide the accounting information and, above all, limit himself to comply with all the demands of the taxpayer when the latter proposes actions that violate the rules (Hernández Reyes & Moreno Luce, 2018).

It is often heard that there are irregularities in the accounting or bookkeeping processes of a company or institution. So much so that anomalies are revealed in the different processes that are carried out. A correct operation of the accounting information allows, undoubtedly, to increase the efficiency of the personnel that daily works with it, besides minimizing the possibilities of some unfortunate fact that could lead to a lack of control or tax evasions in the worst case. A great step forward in this problem is automation in order to eradicate human errors (Intriago Macias & Alcívar Molina, 2022).

For the correct operation and organization of any institution, it is necessary to take into account that it is essential to have adequate accounting information; each of the management processes that will help in the planning and balance of the structure at the corporate level depend on it.

Several authors, such as Peña Ponce et al. (2022), have used the term management in recent years, since all the activities of any entity are closely related to it, seeking to improve administrative, accounting, economic and financial processes. Indeed, in administrative management, different techniques and procedures are applied to make more efficient use of the human, financial and material resources of an organization.

Management as a process of collective construction articulates the differences and conflicts that arise among the personnel involved in a community platform of projects of possible realization in the pre-established time, by way of management strategies that bring together wills, efforts and personal and collective initiatives of the different interest groups. Therefore, management, by involving consensus and dissent, allows the development of projects from the perspectives of culture, politics, economics and especially from the organizational and communicational sphere (Ropa Carrión & Alama Flores, 2022).

Accounting information should not only refer to invoices, expenses, delivery notes or credit notes. It is a sequence of processes that include what are called financial statements and their communication to stakeholders. Financial statements summarize valuable information for the company itself and for analysts, investors, partners and employees. Accounting information is used to make short, medium and long-term decisions, establish control operations, and evaluate the social impact generated by the company (Intriago Macias & Alcívar Molina, 2022).

Accounting information must have an undeniable type of quality that can satisfy people's needs. It must possess characteristics such as comprehensibility, usefulness, clarity and relevance. It must be timely, verifiable at all times, reliable and comparable with other systems in such a way that it can represent the real and economic movements of the company or institution.

The management accounting model is an indispensable element in the planning and control systems of economic entities. The integration of procedures and the various dimensions of this action opens up a new field for decision-making techniques by eliminating organizational compartmentalization. Planning systems of the institutional resources can also be a formidable tool for management

controllers. Their application presupposes a global modeling of the company's flows and processes, possibly through a reengineering of all existing uses and techniques (Márquez Rondón, 2021).

Therefore, taking Valencia Serna's (2018) definition of the accounting system is of vital importance, since it describes it as a set of methods, procedures and human, material and technological resources, based on an organizational structure through which the information of a company is collected as a result of its operations, using resources such as forms, reports, books, among others, and which, when presented to management, will allow it to make financial decisions.

Thus, planning is conceived as a tool for decision making and actions aimed at promoting and maximizing well-being in the process of transformation of organizations (Monti, 2020).

All the elements provided by the accounting information system become the basis for improving the management of the company through the implementation of cost systems, financial indicators, internal control, tax information, business management indicators, etc.; activities that take accounting information and help the achievement of the strategic objectives of the organization (Valencia Serna, 2018).

Every entity is obliged to foresee all those phenomena that interfere with the proper functioning of the company, that is why it is said that the design and operation of an information system for any type of business activity, are governed, in general, by the laws and principles of knowledge and in a more particular character, by the theory of systems, the theory of information and the science of management, where in each company a good control of the existing situation must be applied; for this the use of computer systems that control all the management of accounting information is essential.

The computer systems used in areas such as accounting, economic and financial management require the participation of human beings, who are the ones who start the information chain and who use the information resulting from the computer processing for decision making and control. Computerized accounting systems are generally divided into several subsystems, such as: General Accounting, Payroll, Finance, Inventories, Fixed Assets. Finance, Inventories, Fixed Assets, among others.

At present, the Pinar del Río Trade Enterprise works with VERSAT Sarasola, a system composed of several subsystems that facilitate the work in the different economic areas, which is in all its aspects

a great development and advance in the realization of the different information, which facilitates the efficiency and effectiveness of the personnel that uses it. The daily improvement of the procedures for the management of accounting information, seeking to achieve an increasing degree of efficiency and effectiveness, is essential at the present time, hence this article is aimed at: to show a procedure for the management of accounting information, based on the Cascade Methodology.

## **MATERIALS AND METHODS**

The research has been directed by the dialectical-materialist method, which was of vital importance to support the new challenges imposed by the current conditions of the international and Cuban economy in its updating process and its link to the management of accounting information of enterprises.

The systemic method was used as a theoretical method, which allowed the provision of the general orientation to fulfill the general objective, from the realization of an analysis to the process for the management of accounting information, through the application of the analysis-synthesis, search of cause-effect and the development from the general to the particular, in a systemic way.

The abstraction and induction-deduction procedures are used; the former for the analysis and fragmentation of the object of study and the latter to determine generalities and regularities of the process for the management of accounting information.

In addition, observation and measurement were used as empirical methods to verify the reality of the process under study. As part of the application of these methods, documentary analysis, interviews and surveys were used.

The documentary analysis is used for the evaluation and classification of the bibliographic material collected related to the different conceptions on the management of accounting information, with the objective of analyzing the support through legal regulations of these conceptions in Cuba and the diagnosis of the object of the research, as well as to support the theoretical framework through tendencies and regularities identified during the observation of the phenomenon.

The surveys and interviews were individual in nature, they were applied to the different actors involved in the management of accounting information and were aimed at determining the fundamental weaknesses and limitations that could affect the process under study.

## RESULTS AND DISCUSSION

The Commerce Enterprise of Pinar del Río is located on Antonio Rubio Street between 20 de Mayo and Ormani Arenado; it was created through Resolution No. 1067 dated December 19, 1981 by the President of the Central Planning Board, with the purpose of planning, organizing, directing and controlling the fulfillment of the State and Government policy in the province for the domestic trade system in the entities that integrate them.

Each of the units that make up the company are aimed at satisfying the needs of the population, since they are dedicated to the commercialization of cleaning products, food, cleaning utensils, among others. Its units are subordinated to a group of commercial areas that are responsible for them and deliver information to the company.

At Commerce Enterprise of Pinar del Río, economic movements are supported through the subsystems established by the National Accounting System, which regulates the Accounting Procedures Manual and the systems of Decree 281 on the Integrated Management and Control System. The accounting areas receive economic data, invoices, commercialization collections, pre-invoices, reception reports, outgoing goods, transfers, fuel consumption and the Company's Human Capital payroll. After receiving the information from the different areas, complete information is received from the Base Business Units (UEB). This data is recorded in each of the subsystems (Accounting, Costs and Processes, Fixed Assets, Inventory, Payroll and Finance). After all the information has been collected, the Consolidated Balance Sheet is prepared and once it has been reviewed by management, it is delivered to the Business Group of Commerce; if there are any difficulties, the Trial Balance is reviewed for balances.

Despite the fact that the accounting information management process in the company is based on the regulations established for such purposes, there is evidence of inefficient management of accounting information in the entity. In addition, the accounting and statistics department closings are prepared with some delay, there are errors in the classification of accounts that have required adjustments at the end of the month, and there are differences in the balances of three items that affect the preparation of the financial statements. All of the above impedes the good performance of the workers in the different accounting areas, which is due to the following:

- There is no training plan that reflects the accounting management processes in the company
- The resolutions governing the entity are disorganized
- The company does not have a general flow chart and the organization chart of the accounting area has not been prepared
- The accounting information procedure in the automated system is not reflected in the employee job profiles
- UEBs send primary information with delay
- Insufficient management of primary information leads to errors in the issuance of financial statements
- The information flows available to the company are insufficient for the correct analysis of the information
- Communication channels are evidenced in a very basic way, which causes the delay of information both internally and externally

The above weaknesses were recognized through a diagnosis carried out in the company, which allowed to identify, in the first instance, the non-existence of a procedure that describes how to carry out in detail the different accounting processes in the company, so the proposal of a tool to ensure the accounting process of the accounting department of the entity, is necessary for this type of companies in the current context, due to the relevance of the results shown in it.

### **Procedure for the management of accounting information at the Commerce Enterprise of Pinar del Río**

For the elaboration of the procedure for the management of accounting information in the Pinar del Río Commerce Company, the stages of the Cascade Methodology (Blanco Encinosa, 2008) were used, which facilitated the organization of the whole process (preliminary research, detailed analysis of the existing situation, design of the new system, development and documentation of the new system, implementation and maintenance).

Based on the results obtained through the diagnosis carried out by means of the first two stages of the Cascade Methodology, the information flows of the subsystems, diagrams of procedures that establish the control of inputs, outputs, decision making, documents and the source or destination in the different situations that occur in the entity, effectiveness and criteria for the evaluation of the



process analyzed, as well as the responsibilities and the way in which the different processes are organized for decision making.

It is important to highlight that the design stage of the new system is one of the critical stages in the new project, taking into account that the minimum objectives of the project are to solve information problems (late, erroneous, missing information or a form not usable by the management at any level of the organizational structure). In this sense the procedure is structured as follows:

### **Stage 1: Preliminary investigation**

**Objective:** To conduct a technical and organizational study of the entity.

To develop the preliminary research stage, an interview was conducted with the main managers, officers and workers of the entity who have a direct relationship with the accounting information process. In addition, observations were made of the entity and the way it works, in order to detect possible deficiencies and inadequacies (use of computerized systems, lack of a subsystem that allows the work with accounting processes, as well as the time of arrival of information) that cause the existing economic problems.

### **Stage 2: Detailed analysis of the existing situation**

**Objective:** To analyze in detail and critically the work of information management in the entity.

In this stage, the idea was to go deeper into the details that support the existence of the information problem, related to an inefficient management of accounting information in the entity. If the previous stage was to investigate the causes that motivate the information problem (why?), the main objective of this stage was to understand in detail and critically how the information management work is carried out in the entity in order to analyze clearly and accurately the different situations that lead to the problem.

Information is understood from manuals, financial statements, board minutes, using tools such as: information flow diagrams, organization or organization charts, office procedures diagrams, data flow, data structure, processes, relationship tables, decision and other methods.

### **Stage 3: Design of the new system**

**Objective:** To provide the different accounting elements that must be taken into account to correctly organize the work within the area and its contribution to increase the efficiency of the different processes that are developed.

The information flows show the data by subsystems present in the entity, since it is of great importance to structure and define the processes that are carried out, as well as the documents that are updated, the decisions that are executed and those responsible for them. These flows allow the processes carried out in the entity to be visibly defined, following a series of steps conformed as follows:

#### ***Step 1: Identification and operation of the activities carried out in the Cash on Hand subsystem***

The most liquid assets are Cash on Hand and Bank, so it is important to define in an organized manner what refers to them. In the cash desk, operations are constantly performed: reception and review of primary documents and cash; for this purpose, requests for per diems, documents for minor payments, checks to be deposited, requests for valuable documents and available cash are evaluated; if the review is correct, the requests are prepared accordingly; if the evaluation is negative, the process must be started again to find out what the error was.

The preparation of these models brings with it the emergence of other activities such as control of advances to be justified, making reimbursement requests, cash withdrawals for reimbursements and salary payments and others that are considered critical points of the process such as the deposit of cash and checks in the bank, the reimbursement of unclaimed salaries and the receipt, control and delivery of magnetic fuel cards. Of all these activities, the one that regulates correct compliance is the cash count. If the result is positive, the cash count record is filed; if the result is negative, a file of shortages and/or surpluses is prepared and analyzed; if there is agreement, it is sent to Accounting; if there is no agreement, the non-conformity document is processed and the cash count is performed again.

## **Step 2: Identification and operation of the activities performed in the Cash in Bank subsystem**

The information flows corresponding to the Cash in Bank at the Pinar del Río Trading Company begin with the updating of the Statement of Account in both currencies, for which an availability register is made. Among the bank's activities are the preparation of checks, transfers and contributions to the State budget, collections, the updating of the record of issuance and delivery of checks in both currencies and, finally, the performance of the Bank Reconciliation for which the established reconciliation models are reviewed and the coherence that must exist between the Company's Statement of Account and the Bank's General Ledger.

## **Step 3: Identification and operation of the activities carried out in the Payroll subsystem**

In order to make the payment to the workers in the entity, documents such as the pre-payroll, the Sub ledger, withholdings and the movements that have occurred in the payroll in previous times are reviewed, in addition, the stipend payroll is prepared and reviewed, the information is processed in Versat and the payroll is reviewed once it has been prepared. If it is not approved, the information must be processed again. If it is accepted, all the documentation is prepared (Payroll, Vacation leaves, cash breakdowns, accounting vouchers, withholding attachments, analysis of *allowances and stipends*) and then the payment is made to the workers.

## **Step 4: Identification and operation of the activities performed in the Fixed Assets subsystem**

The records of the activity of receiving and reviewing documents show that tangible fixed assets are in constant movement and perform different activities: requests for transfer of Tangible Fixed Assets, cancellations, purchases and sales, as well as the acquisition of Intangible Fixed Assets, followed by the operation of reviewing the movements which is analyzed to make the decision if it was carried out correctly or presented any irregularity, If it is not correct, it is returned to the requesting process for non-conformity. If it is accepted, the information (movement of Tangible Fixed Assets, control of Tangible Fixed Assets by area, accounting vouchers and depreciation sub ledger) is entered into the automated system so that it can process the information. It is necessary to print 10 or 100 % of the Inventory, the physical count of the Assets is made and then the matching of the inventories with the accounting sub ledger is made, if it is correct it is sent to accounting so that the results are registered, if it gives with errors an investigation of the causes that give origin to the same one is

made, the file of shortage and/or surplus is made, if there is conformity it is sent to Accounting, if not the processed documentation is revised again, returning to make the Physical Inventory.

#### **Step 5: Identification and operation of the activities performed in the Payment subsystem**

For the Entity's payment activity, it is necessary to receive and review primary documents that demonstrate the reliability of the payment to be made, this primary documentation is: reimbursement requests, payroll payment requests, contributions, invoices, contributions, transfer requests, as well as the movements received by the Account Statements, if the documentation is accepted it is entered into the System, which processes it and performs the operation in an automated manner, based on the information vouchers. After the operations have been carried out, the availability register is updated in both currencies to know whether the payment can be made and thus prepare the document: checks, transfers, bills of exchange or contributions. The Accounting Department files quotations, invoices and check requests in each supplier's file.

#### **Step 6: Identification and operation of the activities performed in the Collection subsystem**

In the collection activity, primary documents such as invoices, checks, collections without acceptance and transfers received are received and analyzed; if they are not correct, the process is returned for non-conformity; if they are correct, the data is passed to the system to process the information; then the Accounts Receivable and their management are analyzed according to checks and reconciliations to update the customer files, which if there are no errors are sent to Accounting to be filed; otherwise, the processed documentation is reviewed again.

#### **Step 7: Identification and operation of the activities carried out in the Tools and Supplies subsystem**

If this information is not correct, a return is made for non-conformity in the information processed, and if there is conformity, the records (Control of Updated Tools and Tools, Minutes of Material Responsibility and Accounting Vouchers) are passed on to Versat. The processing of the information is considered a critical point, so it is decided to print 10% or 100% of the Physical Inventory, the inventory is also part of the critical points in this subsystem, so the inventoried items and the accounting sub ledger are reconciled. The Accounting Department files them if they are correct, otherwise, the investigation that gives rise to the event is carried out, making a file of shortages or surpluses, and if it shows evidence of non-conformity, the Physical Inventory is repeated.

### **Step 8: Identification and operation of the activities carried out in the Planning subsystem**

In the entity, planning is of vital importance since it is carried out with the purpose of executing and controlling the annual plan based on the information gathered, management decisions, preliminary figures and previous strategic analyses, which are based on the fact that the company is in the process of business improvement. The information is processed and the existing proposal for the plan of the year is analyzed, which is discussed with the workers of the Entity and the Board of Directors and by the collection of the criteria it is decided to modify it or not, if it is not approved it is returned to the processing of the information to elaborate a new plan that fulfills the demanded requirements, if it is approved, the presentation is made in an official way to the workers and to comply with the starting point of the planning activity that is the control and execution of the Annual Plan.

The accounting department provides information on the results of the company and of each of its areas, which contributes decisively to the decision-making process. Accounting information is the instrument used by the company as an information system for management. The activities that are worked in accounting allow to characterize the economy of the entity in a generic way.

#### **Stage 4: Criteria and effectiveness of the information system**

**Objective:** To establish the requirements for the work with each subsystem and the definition of indicators that allow the evaluation of effectiveness.

By elaborating the different processes of the activities by subsystems, the time it takes for the information to be processed was established and it was defined that the procedure is effective; since the information arrives quickly, it prevents delays in the deadlines for its delivery and exposes in an organized way the documents and actions that are carried out, trying to make the work more efficient and effective. It was possible to verify the veracity of what was said above from the use of flow charts that established the delay time per activity and that compared these activities with respect to the processes that were implemented before the existence of the procedure.

#### **Stage 5: Implementation, evaluation and maintenance of procedure**

**Objective:** Validate according to the requirements demanded in each subsystem and its evaluation, taking into account the criteria of veracity and reliability of the information.

The procedure was applied in the accounting area and in management. To apply the procedure, we worked with a training plan that presents the necessary content to acquire the expected knowledge from the development and understanding of different topics.

On this basis, it was developed so that the workers are kept informed about the procedures for the Accounting Information Management, the work with the Versat System and what the Cascade Life Cycle is for, as well as the understanding and work of the different phases of the management cycle (planning, organization, leadership and control), which will facilitate the work that will carry out the proper functioning of the entity, which will allow a correct information management in the accounting process and its feedback and maintenance.

Information management is based on the harmonic and synergic interrelation and interdependence of human, material, financial and informational resources, of strategic, tactical and operative processes and actions, supported by four cardinal processes -planning, organization, direction and control- for the achievement of information homogenization and symmetry, determinant for the fulfillment of the organization's common objectives, in accordance with its environment.

The problems identified through the diagnosis carried out in the company made it possible to identify the deficiencies presented in the information flows of the subsystems, diagrams of procedures that establish the control of inputs, outputs, decision making, documents and the source or destination in the different situations that occur in the entity, effectiveness and criteria of the evaluation of the process analyzed as well as the responsibilities and the way in which the different processes are organized for decision making.

The procedure designed for the management of accounting information in the entity was structured in five stages, which provide the different accounting elements that must be taken into account for the correct organization of the information for each subsystem and the different elements present in each action to be performed.

Its implementation contributed to the improvement of the different accounting information management processes and allowed the analysis and interpretation of the economic facts recorded in an accounting period for control and decision-making purposes.

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### **Conflict of interest**

Author declares not to have any conflict of interest.

### **Authors' contribution**

*José García Martínez* carried out the theoretical-methodological conception of the accounting information management process.

*Anisley Herrera Pineda* worked on the preparation of the work and carried out the collection, analysis and interpretation of data.

*Miladys María Garrido Cervera* carried out the accounting information management procedure.

*Ibis Laritza Rizo García and Betty Leidys Borges Estrada* applied the different diagnostic instruments and processed the information.

All the authors reviewed the writing of the manuscript and approve the version finally submitted.



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