

TECHNICAL UNIVERSITY NORTH



FACULTY OF APPLIED SCIENCE ENGINEERING
Engineering degree in Computer Systems

ENGLISH ARTICLE

TOPIC:

**"MANAGERIAL ACCOUNTING ANALYSIS MODULE - UTN" FOR
BUSINESS MANAGEMENT SYSTEM RESOURCES - ERP.**

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GENERAL SUMMARY

El proceso financiero exige un adecuado uso de la información de contabilidad. Para esto se ha desarrollado un sistema que permita automatizar los procesos de contabilidad y manejo óptimo de información contable en la dirección financiera de la UTN.

En el Capítulo I, se describe la situación actual y los antecedentes de la institución, además el avance de la Tecnología y como ha permitido dar solución a grandes problemas, es así que haciendo uso de esta oportunidad se pueden resolver problemas que se presentan en la dirección financiera, mediante el desarrollo de módulos que permitan mejorar la gestión financiera de la institución y del personal encargado de manejar la información, y ésta se encuentre acorde a las necesidades de los usuarios.

En el Capítulo II, se describe la metodología, procesos y procedimientos que sigue la información contable antes de ser analizada, procesada y mejorando

resultados de calidad para la dirección financiera y área de contabilidad.

En el Capítulo III, se analiza y define a alto nivel las necesidades y características del Sistema “Modulo de Análisis Contable Gerencial – UTN, para el Sistema de Gestión de Recursos Empresariales – ERP”, se muestran los diagramas de caso de uso del sistema, de acuerdo a la especificación de los requerimientos, los cuales permiten mostrar la funcionalidad central del sistema de forma detallada se presenta el modelo físico de la base de datos del sistema, presenta la lógica del sistema mediante diagramas de actividades y lista de riesgos.

En el Capítulo IV, se detallan las conclusiones y recomendaciones del presente trabajo.

1. INTRODUCTION.

Accounting is a process of creation that transcends records and reports. The ultimate goal is to use this information, its analysis and interpretation. A well-designed information system provides

control, compatibility, flexibility and an acceptable cost-benefit ratio.

Control in an accounting system provides management over the operations of the institution. Internal controls are the methods and procedures used by the institution to use operations, protect their assets and ensure the accuracy of its accounting records.

Support in an information system provides smooth operation pattern with the structure, staff, and special features of the particular institution.

To adequately meet the objectives, accounting information must be analyzed to be understandable, useful and in some cases it is required that the information obtained is comparable.

Currently the integrated suite of Computer Science Department of the Technical University of Northern system lacks an accounting system; financial management have an external system that does not meet the requirements of the institution, which affects different users of the university, departments and units involved with the processes of accounting and financial management.

Furthermore, it should be noted that all the country's universities must make the process of accreditation, currently led by CEAACES (Board of Assessment, Accreditation and Quality Assurance in Higher Education) in one of its indicators required to meet a standard in the financial area of the university.

Through a management accounting analysis can be used accounting information for it to be comparable, useful for the improvement of the institution and positive when making decisions.

2. OBJECTIVES.

2.1.GENERAL OBJETIVE.

Implementing Managerial Accounting Analysis Module to automate the control of activities related to Managerial Accounting, fulfilling the guidelines of accounting and decentralized generating results flexibly to user needs and with an acceptable cost / benefit ratio.

2.2.SPECIFIC OBJECTIVES.

- Identify the flow of the activities of Managerial Accounting Analysis to evaluate each separately and evaluate

the need for its inclusion in the process, an overview.

- Analyze the information to be registered in the system by interacting with the Finance Department of the Technical University of the North.
- Implementing Managerial Accounting Analysis Module with all selected requirements and classified.
- Perform test cases of the processes, calculations and results to ensure efficient implementation and roll out.

3. SCOPE.

Module Management Accounting Analysis collect information by creating a systematic record of the daily business activities, transactions in economic and financial terms, processed and delivered to the officers of the UTN accounting information as a tool necessary support for correct and accurate decision making as to achieve goals, missions and objectives of the institution and make corrections in a timely manner.

You will find yourself integrated with the ERP modules in: Budget, Banking,

Inventory, Fixed Assets, Public Procurement, Procurement, Planning, Supply Chain Management, Customer Management, developed at the Technical University of the North.

Managerial Accounting Module Tests - UTN System Enterprise Resource Management - ERP will be responsible for:

- Module parameterization
- Management plan accounts
- Record accounting entries
- Issue journal
- Majorization
- Generate customized reports according to user needs financial or accounting

3.1.JUSTIFICATION.

This project aims at improving financial management in this North Technical University considers necessary to develop a new system with Enterprise Resource Planning Module Management Accounting Analysis as part of the automation process of all institutional areas.

The accounting analysis is to determine the economic and financial situation of the

Technical University of the North through the information issued by it.

A management accounting analysis allows accounting information to be useful in decision making, accounting if not properly read says nothing and less for people who are unaware of the issue, so it is important module construction to take decisions.

4. DEVELOPMENT PROJECT

The functionality of the project is based on administration of the financial accounts that are handled within the Technical University of the North.

Create and Administer accounting voucher prior analysis of information to know how this is being the financial process of the institution.

Integrate the information in each of the accounting vouchers, is information center can be for group contained, dependency, strategic focus, project.

Create reports trial balance, income statement, financial situation, gathering information by cost center, dependency,

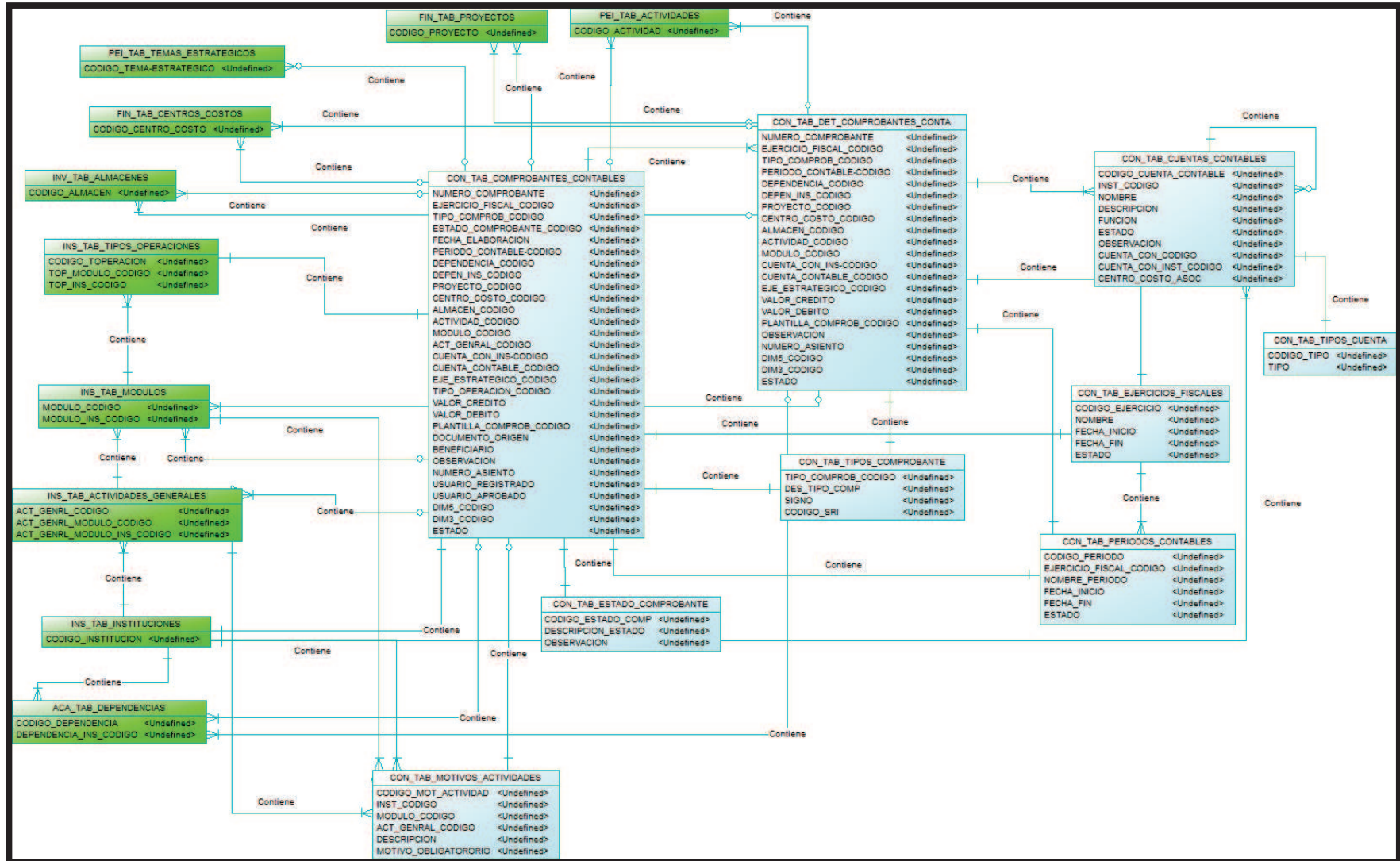
and state project accounting voucher, for greater clarity when reading the posted information handled within the institution.

Perform an accounting more effective and with a higher degree of satisfaction with the process accounting staff, achieving a better analysis of the accounting information is carried in the financial area.

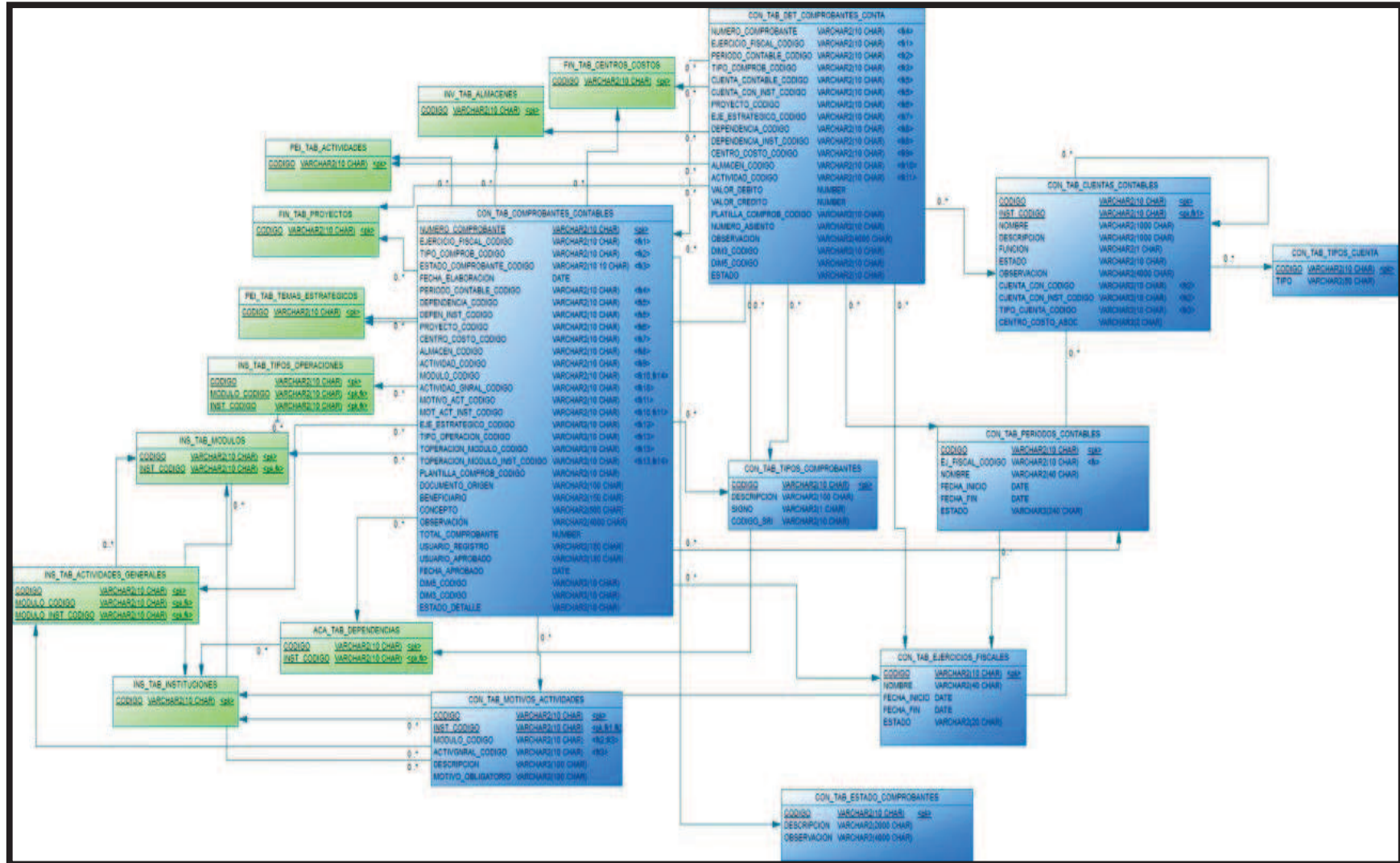
4.1.BUSINESS OPPORTUNITY.

This system will automate the procedures established at the Technical University of the North for a quick and easy way to access data, using friendly and feasible end-user interfaces, and as part of the automation plan established by the Department of Computing, is determined the design and implementation of the system (MACG) for optimizing activities related to the Technical University of the North.

5. CONCEPTUAL MODEL.



6. PHYSICAL MODEL.



7. CONCLUSIONS.

- With the implementation of the system is possible due process of development, collection, processing and processing of information to be recorded during an accounting period.
- As a web application and be published in the internet, will allow users to access the system 24 hours a day, 365 days a year from any browser, without the need to install additional software.
- The developed and implemented in the enterprise resource module system streamlined the process of accounting and monthly closings, eliminating bottlenecks that occurred ends meet.
- Using Oracle Forms as a development tool has been successfully implementing the application of a fast, flexible and interactive reports which are configurable according to user needs.
- Being developed on the Oracle platform, which is used in most applications the University system, made possible an easy integration with

other modules Management System Enterprise Resource UTN.

8. RECOMMENDATIONS

- For the safety and integrity of the information is necessary to take regular backups of the data.
- It is important that staff is constantly feeding the accounting system to ensure proper operation for accounting and financial side.
- The development of accounting depends largely on the adequate income of descriptors, so it must be performed by accounting staff with great responsibility to ensure best results.
- It is important that proper accounting staff use the system to avoid conflicts especially in the accounting period closures, avoiding production delays for the completion of the accounting process.
- For a better management of accounting information and the results of system

operation, it is important for custom reports used to monitor the economic and financial situation of the university

- The accounting staff is important to conduct a proper management of the fiscal years and accounting periods accounting area are managed to avoid system errors.

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