

AUDIT OF ACCOUNTING STAFF IN COMPUTER-BASED ENVIRONMENT

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Abstract

The article focuses on the problems of audit accounting staff in terms of automated data processing. Traditionally audit of personnel involved in accounting foresees the control over accounting department specialists (accountants). In terms of using computer accounting system the range of persons expands. All personnel which involved in the computer accounting system can be divided into three groups: a) specialists of enterprise manufacturing divisions; b) accounting department specialists (accountants); c) specialists of the of information technology department. A new group of employees are IT specialists. IT professionals are not limited to access to data and system functions. They have not direct responsibility for their actions in the system. They can make changes directly, bypassing logbooks and software interface. Therefore, the auditor should check for information security not only by database tools, but also by specialized programs.

Keywords: *audit, accounting staff, computer accounting system, Data Base.*

The current practice of accounting is mostly focused on the use of automated accounting systems. Using of accounting information systems and various types of hardware in the process of gathering and compiling information requires improving methods of monitoring the results of their activities.

Application of information technology in business changes the environment of inspection. Mostly companies make accounting in computer. Under such conditions audits methodical receptions are changing. Computer information technologies become the auditor's tool and also the object of his research.

As we know, audit methodology basis set out in the International Standards on Auditing. They are accepted in Ukraine. In January 2005 was released a new edition of the International Standards on Auditing. It marked a radical restructuring of their ideology on the application of information technologies in audit. Audit standards in conditions of computer information systems removed and all audit considered as a computer audit.

All components of the computer accounting system are objects of the audit. Well known that computer accounting system has the following components:

- Information as a subject and product of operation;
- Hardware - computers, telecommunications and other technical devices;
- Software which implemented accounting methods;
- A specialist, who realize the information process and know not only the methods of accounting, but also special knowledge and skills in software product.

Each of these components has risks of reliability of financial reporting indicators and has its own test methods. Specialists are obligatory part of computer accounting system. Staff gives the greatest risks of false financial reporting. These persons should have special knowledge not only in professional area, but also skills to work in software intended for automation of at the company.

To verify these skills the auditor checks up proper training of personnel (diplomas, certificates of advanced training, etc.). The auditor checks for job descriptions and employee's signatures about accepting it. As part of the duties of officials expedient to take into account the fact of accounting automating and its impact on the range of work determined position.

Traditionally audit of personnel involved in accounting foresees the control over accounting department specialists (accountants). In terms of a computer accounting system the range of persons expands. All personnel which involved in the computer accounting system can be divided into three groups:

- specialists of enterprise manufacturing divisions;
- accounting department specialists (accountants);
- specialists of the of information technology department.

Let's consider the impact of each group of employees at computer accounting system.

Specialists of enterprise manufacturing divisions, they make recording, documenting and registration data of business transactions in the computer accounting system. Typically, these employees have access only to their areas of accounting and record operations only in analytical accounting. Their functions and powers expedient to fix in the Order of accounting policy the company or Order of the organizing of accounting at the company. Particular, it shall include following components:

- persons responsible for documenting business transactions,
- terms of the forming of primary documents;
- terms (deadlines) of its sending to the accounting department.

Primary account phase has the greatest risk of false information and it not detecting by auditor. It is caused by such reasons as:

- mass character of business transactions;
- large proportion of human labour during their registration. As we know, the person makes mistakes not machine;
- the risk of that these specialists don't have sufficient software skills, usually these positions are occupied by workers with low educational level.

In view of the above, automated accounting system must be organized with taking into account these factors. It shall include following components:

- forming of primary documents from checked and approved templates;
- checking by accountants the accuracy of completed primary documents and their electronic copies;
- the timely implementation of the inventory that have to be sudden;
- verification of activity indicators by auditor.

Accountants are employees, directly engaged in accounting procedures. They record business transactions, control the correctness of calculations, form the financial reporting, etc. Exactly this staff is responsible for the implementation of accounting policy.

According to the Law of Ukraine "About Accounting and Financial Reporting" enterprise chooses one of four forms of accounting, namely:

- creation at the company the position of accountant or accounting department headed by the chief accountant;
- accounting outsourcing of private entrepreneur;
- agreement on providing of accounting services by audit or accounting firm;
- self-serving accounting and financial reporting by owner or manager of the company (excluding public entities and enterprises with obligated public reports).

Most often enterprises which order the audit, provide accounting by accounting service. For some of its employees is necessary to provide their own responsibilities. These ones should be fixed not only in the job descriptions, but also in the technical documentation of the specific accountant's workstation. In the Regulation on the company accounting service, there are defined the number of positions in the accounting department and its corresponding workstations, the content of each of them.

Usually accounting service headed by chief accountant, which is authorized as a top-manager. He has access to all areas of synthetic and analytical accounting.

Specialists of the of information technology department of the company, they are responsible for the proper operation of enterprise information system, a so-called IT professionals. They are not directly involved into data fixing, registration, processing and financial reporting. They are not responsible for the transactions fixed in the company's database, but they have direct access to it.

Usually recording of transactions in data base have next chain: software – Database Management Systems (DBMS) – Database. Using the Database Management Systems provide users' authorization, the integrity of data before and after the transactions, the possibility of rollback data to a given point because of records in logbooks.

IT professionals are not limited to access to data and system functions. They have access to the whole database of the company and also can manually change information, bypassing software. IT professionals can manipulate the data directly from the database, avoiding reports and logbooks. They can do it as well directly as remote access.

The auditor should examine the access rights of developers and IT-professionals to the system. Typically, these specialists have full access to the accounting system and unlimited rights in the system at different module levels. This increases the risk of unauthorized modification of data accounting system from unintentional or intentional actions of users.

The problem is amplified by the fact that IT professionals have not direct responsibility for their actions in the system. They can make changes directly, bypassing logbooks and software Interface. Obviously, the logbooks analysis is not enough to assess these dangers. For this purpose they use audit of data changing at the level of database. It is implemented by IT specialists with using specialized tools.

Therefore, the auditor should check for information security not only by database tools, but also by specialized programs. To form conclusions about the qualification and actions of IT-professionals auditor base on the experts' opinion. In current conditions it is advisable to have an IT expert in the state of audit firm.

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