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Introduction to Accounting System Design

Accounting Professions Act B.E. 2547 (2004)

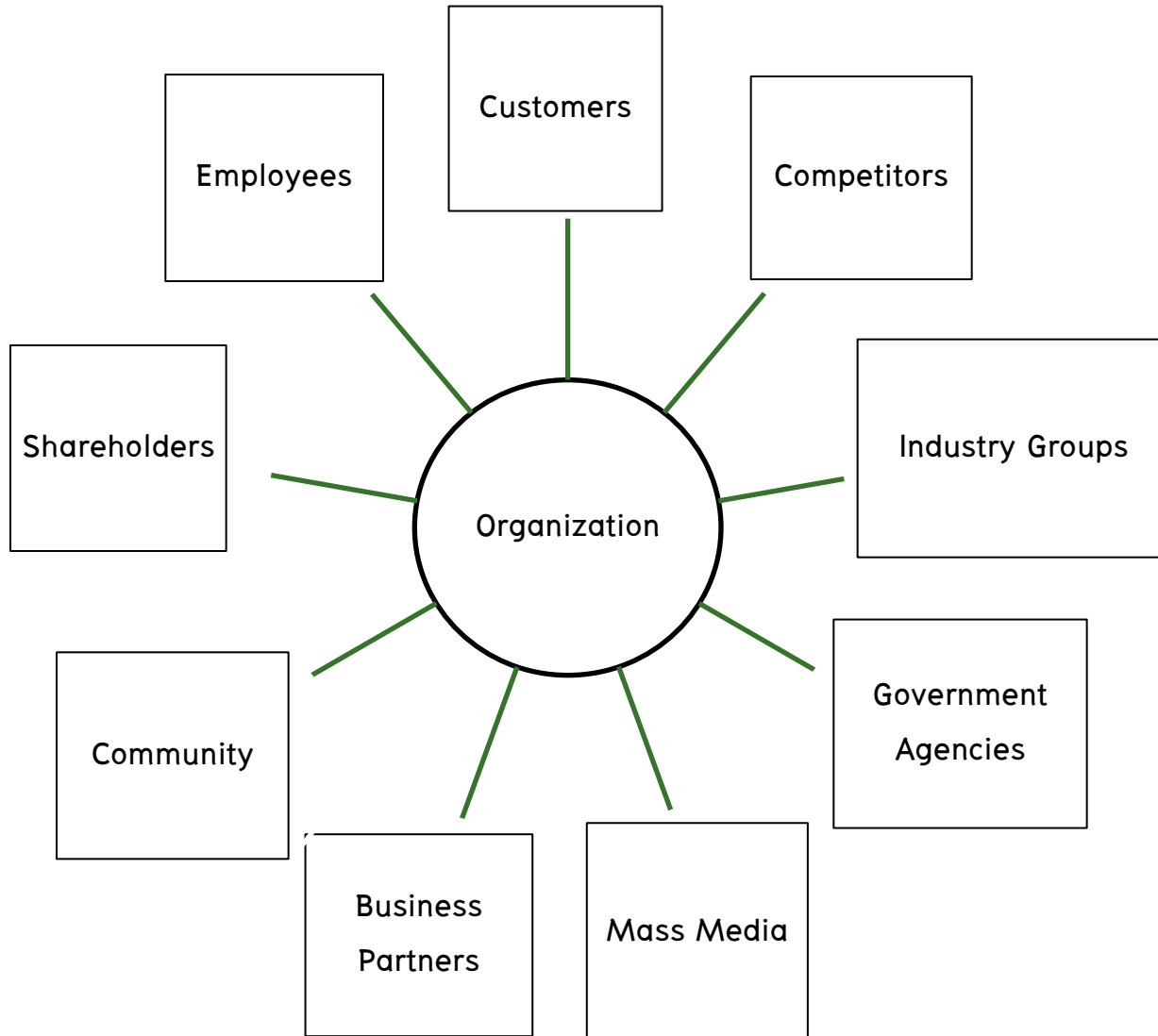
Section 4 of the Accounting Profession Act, B.E. 2547 (2004) The accounting profession is defined as the profession of bookkeeping, auditing, management accounting, accounting system installation, tax accounting. Accounting education and technology, and other accounting services as prescribed by the Ministerial Regulation.

Note * shall also include persons who are registered with the Federation of Accounting Professions.

Meaning of an Accounting System

Accounting system means the system of work that collects information. Financial activities, transactions in the form of documents and business forms, as well as the methods and equipment used to process them. Store, modify, and transmit accounting information to stakeholders or users of the organization's accounting information for effective decision-making

Stakeholders or Users of Accounting Information



Difference Between Accounting Data and Information

- ▶ Data refers to facts arising from the day-to-day operations of an organization.
- ▶ Information is data that has been collected, organized, and processed into a useful resource for users.

Characteristics of Good Accounting Information

- Accuracy
- Timeliness
- Completeness
- Relevance
- Verifiability

Types of Accounting System Design Work

Complete System
Implementation

New Business Entities
Existing Businesses Requiring
a New Accounting System

Improvement of
Existing Accounting
Systems

Partial System Improvement
Improvement of Procedures or
Document Flow Systems

Key Components of an Effective Accounting System

Data

Management
and Personnel

IT
Infrastructure

Security and
Internal Control

Accounting
Software

The Code of Conduct for Accounting Practitioners

Basic Principles of the Code of Ethics under the Regulations of the Federation of Accounting Professions on the Code of Conduct for Accounting Practitioners B.E. 2561 (2018)

- Integrity
- Objectivity and Independence
- Professional Competence, Due Care and Compliance with Professional Standards
- Confidentiality
- Professional Behavior
- Transparency

...The End...