

Management information systems in accounting of banking institutions

Nezdoimynoga O.E.

Candidate of Economic Sciences,
Poltava State Agrarian Academy

At the present stage, the banking sector has advanced information systems that allow to get timely information and make management decisions within banks. The information system is characterized by input and output parameters that are interdependent; there is a direct cause-and-effect relationship between them, which is manifested in the functioning of the system.

The formation of an effective information system of a banking institution is an important organizational process, which consists of several subsystems: providing – which combining all kinds of resources that are necessary for the functioning of the system; functional – which combine blocks, complexes and individual tasks that implement certain banking functions.

Modern banking technologies are created on the basis of certain principles and thus ensure effective development of the bank as a whole. These include: modular construction principle; the flexibility of debugging the modules of the banking system and their adaptation to the needs and conditions of the particular bank; multi-user access to real-time data and implementation of functions in a single information space.

AWP (Automated Workplace) of bank accountant is a back office. The first back-office technology in our classification is banking document circulation. However, to ensure high-quality accounting in banks, the use of information technology to ensure electronic document flow is not enough. It is necessary to introduce more qualitative software complexes, which will solve not only accounting issues, but will also help to increase the activity of the banking institution as a whole through the effective functioning of other processes and systems. For each banking institution, a separate informational automated system should be developed. For example, we considered the features of modular organization and the main advantages of the ABS BARS system, which automates a wide range of business processes and functions of the bank.

In our opinion, the information technologies used in banking institutions need constant improvement and updating. The use of quality management information systems in the accounting of banking institutions has the particular importance in view of the specificity and scale of their activities.