

Management Accounting Information System



㈜ 아이아그로

대표전화 : 02-783-7751

팩 스 : 02-783-7752

주 소 : 서울 영등포 여의도 24-2 월드비전빌딩 9층
941호

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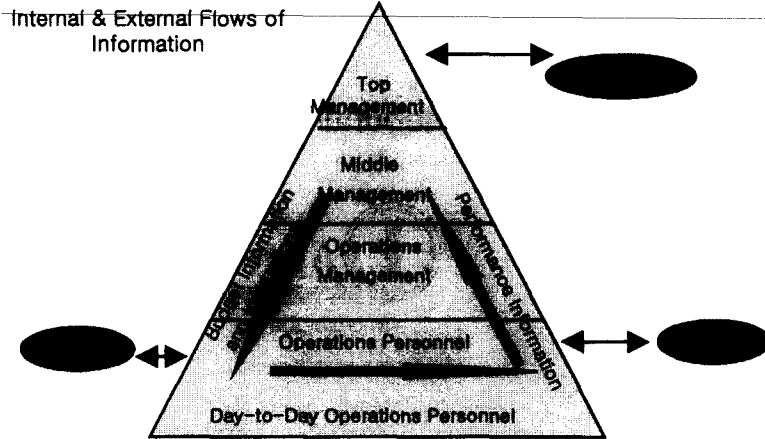
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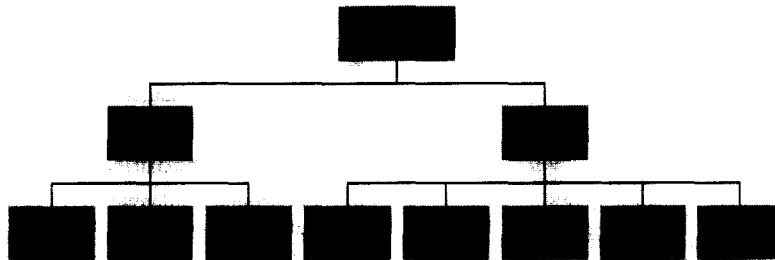


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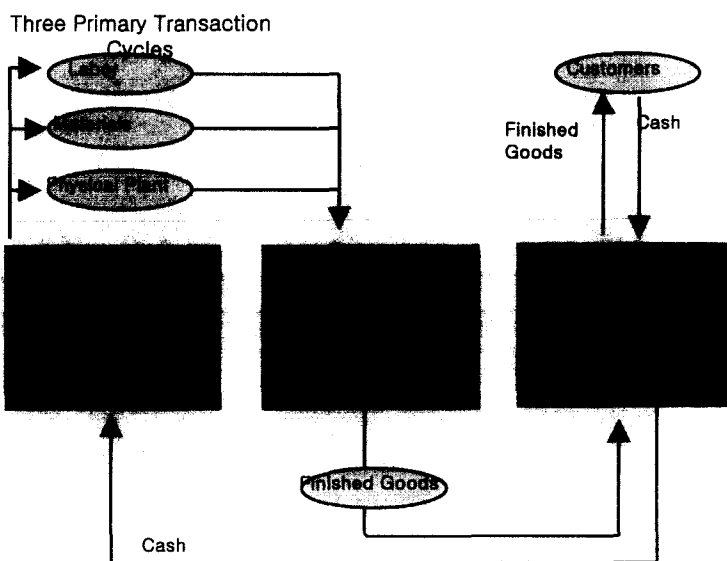
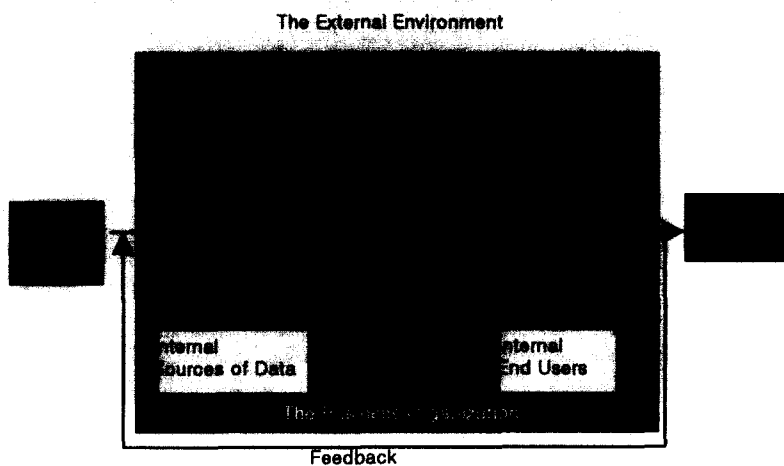
- *Horizontal* flows of information used primarily at the operations level to capture transaction and operations data
- *Vertical* flows of information
 - downward flows--instructions, quotas, and budgets
 - upward flows--aggregated transaction and operations data

AIS vs. MIS



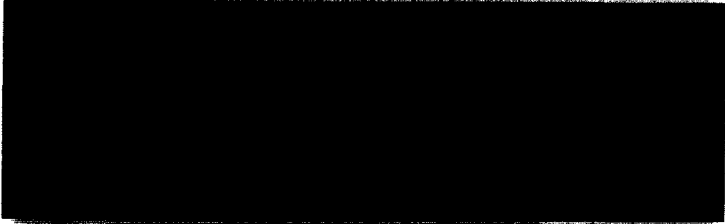
- Accounting Information Systems (AISs) process financial (e.g., sale of goods) and nonfinancial transactions (e.g., addition of newly approved vendor) that directly affect the processing of financial transactions.
- Management Information Systems (MISs) process nonfinancial transactions that are not normally processed by traditional AISs (e.g., tracking customer complaints).

The General AIS Model

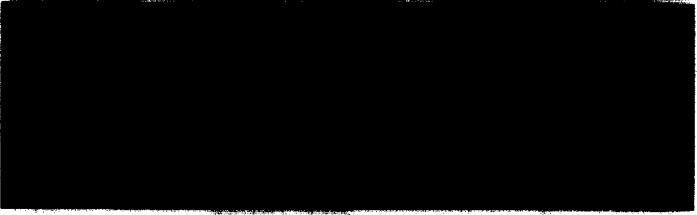
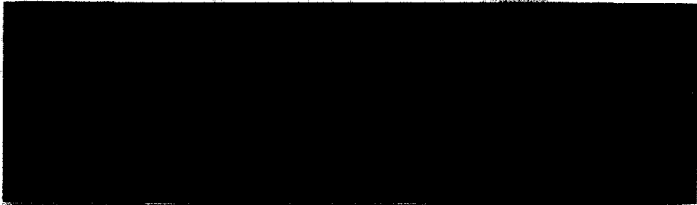




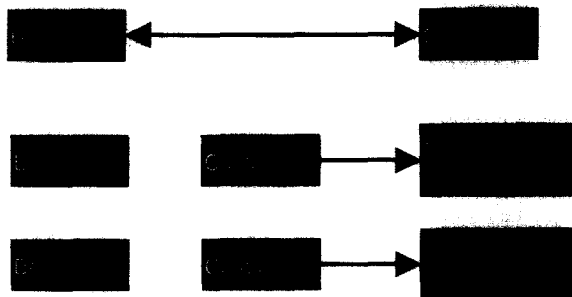
Users of Accounting Information



Management Accounting vs. Financial Accounting

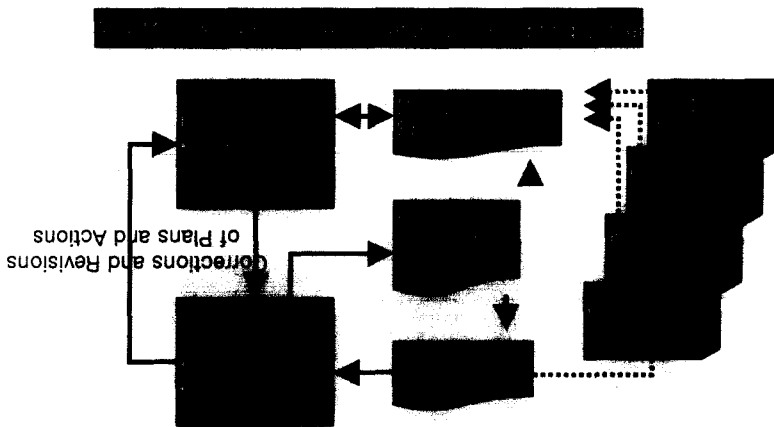


Accounting System Costs and Benefits



- The accounting system's effect on the behavior (decisions) of managers should be considered.
- If the system fails to provide information that is timely or in a useful format, there will be a lack of acceptance by users.

Planning and Control



— Budget and Performance Report —

Role of Budgets

- A **budget is a quantitative expression of a plan of action** and is an aid to **coordinating and implementing the plan**.
- **Budgets are the chief devices for compelling and disciplining management planning.**

Role of Performance Reports

- **Performance reports formalize controls and provide feedback by comparing results with plans and by highlighting variances.**
- **Variances are deviations from the plan.**

Cost Behavior and Cost Driver

Cost Behavior

- It is how costs are related to, and affected by, the activities of an organization.

Cost Driver

- **Output measures of resources and activities are called cost drivers**
- **How well the accountant does at identifying the most appropriate cost drivers determines how well managers understand cost behavior and how well costs are controlled.**



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Variable and Fixed Cost

Variable Cost

- A *variable cost* is a cost that changes in direct proportion to changes in the cost driver.
- Think of variable costs on a per-unit basis. The per-unit variable cost remains unchanged regardless of changes in the cost-driver activity.

Fixed Cost

- A *fixed cost* is not immediately affected by changes in the cost driver.
- Think of fixed costs as a total. Total fixed costs remain unchanged regardless of changes in cost-driver activity.



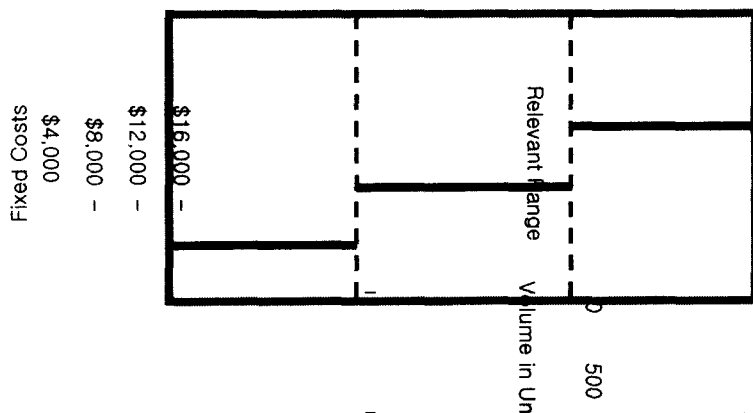
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Relevant Range

- This rule of thumb holds true only within reasonable limits.
- The *relevant range* is the limit of cost-driver activity within which a specific relationship between costs and the cost driver is valid.



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사 례

- 회계/자금/세무관리 시스템 (LG선물, 국민선물 등)
: 기본적인 회계, 자금, 세무 관련 업무에 대한 지원 시스템을 기본적으로 지원
하며 영업부서별 손익 평가를 위한 시스템을 적용하였다. 금융업 특성상 간접비의 비중이 크고 손익 평가를 토대로 성과급 차등지원 등 민감한 회사 정책을 결정하므로 다양한 원가 동인에서 발생하는 간접비의 배부 기준 등이 중요하다.
- 부문별 손익관리 시스템 (신세계 E-Mart)
: 재무 시스템과 영업관리 시스템의 데이터를 기준으로 부문별 손익을 산출하고
경영자가 필요한 단위별 손익 정보를 산출하는데 목적이 있다. 재무 시스템과
영업관리 시스템의 관리 기준이 상이하고, 마감 시 (월기준) 처리해야 하는
데이터가 대단히 많은 관계로 (정별 상품 종류만 약 4만여 종) 적정 단위별로

감사합니다.