

## **E-Commerce and Its Impact on Accounting Information System in SBI of Nanded City**

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### **Introduction**

The accounting system, like other systems component of the input and processors and outputs in addition to feedback, but it has a specification distinct from the rest of the information systems, these features associated with the function of accounting, system of information accounting for economic data resulting from internal processes or external events expressed form of financial or will translate into a financial formula On the output side, the accounting system produces reports and lists and some other information expressed in financial way. Within the information system of management systems the accounting subsystem ensures the numerical figures can corresponding to reality – of the property, financial and profit status of the enterprise. an accounting information system is one that translates representations of economic activities into a format that is valuable to accountants and to their customers i.e., business decision makers, who need information about economic activities. An accounting information system is one that captures, stores, manipulates, and presents data about an organization's value-adding activities to aid decision makers in planning, monitoring, and controlling the organization. This definition certainly includes financial accounting systems, which have the primary purpose of generating financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

### **CHARACTERISTICS OF ACCOUNTING INFORMATION SYSTEM**

- Accounting information system has been chosen for describing the steps in the process of system analysis and design because this system is one of the most commonly used information systems in any enterprise.

Accounting is the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by users of the information.

- Accounting information system is a transaction based information system as it deals with the economic events taking place in the enterprise.
- In the past, accounting information systems were designed primarily for reporting to statutory bodies such as tax authorities, regulatory authorities and investors.
- Accounting information system deals with transactions which are of financial nature and can be expressed in terms of money.

### **Statement of the problem**

Study of the relationship between E-commerce and AIS(Accounting Information System). We need to know the skills required to face E-commerce by Accountants

### **Significance of the study**

The Emergence of E-commerce plays an important role in activating the movement and activity of most of the global economic events exceeding the limits of its producers even arrived to improve the welfare of the consumers. The importance of this research lies in that it explains E-commerce and its impact on AISs. It is also an attempt to explain the challenge faces accounting information system under e-commerce and its requirements needed for application of AIS.

**Objectives of the study** The study attempts to achieve the following objectives and aims:-

- 1- To study the relationship between e-commerce and AIS
- 2- To study the impact of e-commerce on skills of accountants
- 3- To study the features of AIS under e-commerce
- 4- To study the E-commerce and its advantages and disadvantages.
- 5- To study the role of AIS for organization and define components of AIS.

### **Research Methodology-**

Population of the study consists of 24 branches of state bank of India (SBI) in Nanded , the sample

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design involves 30 employees in Nanded city including Accountants, Assistant Auditors, and Auditors Managers in sample are chosen, chosen of sample based on random sampling .

**Methods of data collection**

In this study the researcher has used both primary data and secondary data for the study.

**Finding, suggestion and conclusions**

With the help of data analysis and interpretation researcher has found the results, .

**Network used at work place**

Sr.No	Statement	Frequency	Percentages %
1	LAN	28	93%
2	MAN	0	0%
3	WAN	1	3.5%
4	PAN	1	3.5%
Total		30	100%

Resource. Field survey

The above Table show that the total sample was 30 person, through field survey by questionnaire method for State Bank of India in Nanded city, 93 % from the sample they are using (LAN network) in work place , And 0 % from the sample they are using (MAN network) in work place, 3.5% from the sample they are using (WAN network) in work place and 3.5% from the sample they are using (PAN network) in work place.

**Table No.- 1.1-Development of work through Electronic accounting .**

Sr.No	Statement	Frequency	Percentages %
1	Strongly disagree	2	6.66%
2	disagree	0	0%
3	agree	14	46.6%
4	strongly agree	14	46.6%
Total		30	100%

Source. Field survey

The above Table shows that the total sample was 20 people, through field survey by questionnaire method for State Bank of India in Nanded city. 6.66 % from the sample they strongly disagree over that applications of electronic accounting help on development of work , 0 % from the sample they disagree over that applications of electronic accounting help on development of work , 46.6 % from the sample they agree over that applications of electronic accounting help on development of work and 46.6 % from the sample they strongly agree over that applications of electronic accounting help on development of work .

**Table No.-1.2-Fulfillment of information**

Sr.No	Statement	Frequency	Percentages %
1	Strongly disagree	1	3.3%
2	disagree	2	6.7%
3	agree	18	60%
4	strongly agree	9	30%
Total		30	100%

Source. Field survey

The above Table show that the total sample was 30 person, 3.3 % from the sample they strongly disagree over that Through using e-accounting they can fulfill any request for internal and external parts, 6.7 % from the sample they disagree over that Through using e-accounting they can fulfill any request for internal and external parts, 60 % from the sample they agree over that Through using e-accounting they can fulfill any request for internal and external parts and 30 % from the sample they strongly agree over that Through using e-accounting they can fulfill any request for internal and external parts.

**Table No.- 1.3-Facilitates for conducting adjustment**

Sr.No	Statement	Frequency	Percentages %
1	Strongly disagree	1	3.33%
2	disagree	2	6.66%
3	agree	21	70%

4	strongly agree	6	20%
Total		30	100%

Source. Field survey

Table No. 1.3 show that the total sample was 30 person, 3.33 % from the sample they strongly disagree over that E-accounting provide more facilitates for conducting any adjustment, 6.66 % from the sample they disagree over that E-accounting provide more facilitates for conducting any adjustment , 70 % from the sample they agree over that E-accounting provide more facilitates for conducting any adjustment and 20 % from the sample they strongly agree over that E-accounting provide more facilitates for conducting any reports adjustment.

**Table No.-1.4-Complete control over accounts**

Sr.No	Statement	Frequency	Percentages %
1	Strongly disagree	0	0%
2	disagree	2	6.7%
3	agree	15	50 %
4	Strongly agree	13	43.3 %
Total		30	100%

Source. Field survey

The above Table 1.4 show that the total sample was 30 person, 0 % from the sample they strongly disagree over that complete control to accounts by electronic accounting , 6.7 % from the sample they strongly disagree over that complete control to accounts by electronic accounting , 50 % from the sample they agree over that complete control to accounts by electronic accounting and 43.3 % from the sample they strongly agree over that complete control to accounts by electronic accounting.

### Main Findings

The main finding to protect, after analysis of data are show as below :-

1. It is found that the employees in State Bank Of India they have used local Area Network (LAN) in workplace, and these is considered the base to apply of E-commerce State Bank Of India.
2. It is found that application of Electronic Accounting in State Bank of India help on development of work and make it easier.
3. It is found that by using Electronic Accounting Information in State Bank of India they can fulfill all needs of Internal and External parts of information needed.
4. It is found that Electronic Accounting provides more facilitates for conducting any alters in reports in State Bank of India.

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