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Bachelor Thesis

Accounting Software Selection Criteria and a Comparison of a Chosen Czech and Russian Accounting Softwares

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Faculty of Economics and Management

BACHELOR THESIS ASSIGNMENT

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Thesis title

Accounting Software Selection Criteria and a Comparison of a Chosen Czech and Russian Accounting Softwares

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Objectives of thesis

The aim of the thesis is to evaluate the accounting software selection criteria and to compare a chosen Czech and a Russian accounting software based on a predetermined criteria and to identify the advantages and disadvantages of the monitored softwares.

Methodology

Methodology for the literature overview is based on data collection from the relevant legal framework, specialized publications and other written or online sources. The practical part of the thesis will be based on the results of the questionnaire and criteria set for the evaluation of the monitored accounting softwares. The methods of analysis, synthesis, comparison and deduction will be used to formulate the conclusions of the thesis.

The proposed extent of the thesis

40

Keywords

accounting software, accounting information systems, software selection criteria, modularity, functionality, customization, user support, implementation, data protection, data security, data backup, cloud based accounting system

Recommended information sources

ABU-MUSA, A. The Determinates Of Selecting Accounting Software: A Proposed Model. The Review of Business Information Systems, 2005, Vol 9, Issue 3, pp. 85-110, online ISSN 2157-9547

AICPA. Business solutions. Accounting Software Evaluation Guide. Sage Intacct, 2017, 11 p., available online CARPENTER, D. Computer Software Evaluation: Balancing User's Needs & Wants. USA: Lies Told Press, 2017, 152 p., ISBN 978-0-9631910-7-6

HALL, J. Accounting Information Systems. Boston : Cengage Learning, 2018,816 p., ISBN-13 : 978-1337619202

JARIWALA, N. Checklist of Accounting Software Evaluation, 2015, available online at softwaresuggest.com

ROMNEY, M., STEINBART, P. Accounting Information Systems. New York : Pearson, 2017, ISBN-13 : 978-1292220086

SIMKIN, M.G. at al. Core concepts of Accounting information systems. Hoboken : Wiley, 2017, 536 p., ISBN-13 : 978-1119441465

UTAMI, N., YULIANTO, H.D. Significant Influence of Information Technology on the Use of Modern Accounting Software. 2019, IOP Conference Series: Materials Science and Engineering, Vol 662, Issue 2, Online ISSN: 1757-899X

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Declaration

I declare that I have worked on my bachelor thesis titled "Accounting Software Selection Criteria and a Comparison of a Chosen Czech and Russian Accounting Softwares" by myself and I have used only the sources mentioned at the end of the thesis. As the author of the bachelor thesis, I declare that the thesis does not break copyrights of any their person.

In Prague on 30/11/21   _____

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I would like to thank my thesis supervisor Ing. Enikő Lőrinczová, Ph.D. for her advice, support and time which helped me a lot with writing this thesis

Kritéria výběru účetního softwaru a porovnání vybraného českého a ruského účetního software

Souhrn

Tato bakalářská práce se věnuje porovnání ruských a českých účetních softwarů. Jejím hlavním cílem bylo provést komparativní analýzu dvou vybraných účetních programů v České republice a Rusku. Pro analýzu byly zvoleny programy POHODA a 1C: Účetnictví. Pro naplnění stanoveného cíle práce byla rozdělena na teoretickou a praktickou část. První část se zaměřila na shrnutí klíčových poznatků z oblasti vývoje účetního výkaznictví a účetního softwaru. V jednotlivých podkapitolách byly probrány fáze vývoje účetnictví, od ručního zapisování přes účetní mechanizaci až po automatizaci v účetnictví. Podobně tomu se probraly etapy vývoje účetního softwaru, v rámci kterých se přihlíželo k obsahovým, systémovým a obchodním kritériím. Praktická část začala výběrem indikátorů pro porovnání vybraných programů. Zvoleny byly takové parametry jako uživatelské rozhrání, cena a funkcionalita. Dále došlo k představení vybraných softwarů a popisu jejich základních charakteristik. Následně se oba programy porovnaly z hlediska zadaných kritérií. Aby došlo k co nejvíce objektivnímu porovnání, v práci bylo taktéž provedeno dotazníkové šetření s účastí českých a ruských účetních, kteří programy také vyhodnotili. Na základě jejich odpovědí a výsledků srovnávací analýzy byly vymezeny hlavní přednosti a nedostatky obou programů.

Klíčová slova: 1C: Účetnictví, komparativní analýza, Pohoda, systémové a obchodní kritéria, účetní softwary.

Accounting Software Selection Criteria and a Comparison of a Chosen Czech and Russian Accounting Softwares

Summary

This bachelor thesis is devoted to the comparison of Russian and Czech accounting software. The main objective of this paper was to carry out a comparative analysis of two selected accounting programmes in Czech Republic and Russia. For the analysis, the POHODA and the 1C: Accounting programs were chosen. To fulfill determined goal, the work was divided into a theoretical and practical part. The first part focused on a summary of key findings from the development of financial reporting and accounting software. In each subchapter, the stages of accounting development were discussed, from manual reporting through mechanization of accounting reporting to automation in accounting. After that, the stages of accounting software development were discussed, where system and business criteria were taken into account. The practical part began with the selection of indicators for comparing the selected programs. Parameters such as user interface, price and functionality were chosen. As first there was an introduction of selected software and a description of its basic characteristics. Subsequently, both programs were compared in terms of the specified criteria. In order to make the most objective comparison, a questionnaire survey was also conducted in the work with the participation of Czech and Russian accountants, who also evaluated the programs. On the basis of their responses and the results of the comparative analysis, the main strengths and weaknesses of both programmes were identified.

Keywords: 1C: Accounting, accounting software, comparative analysis, Pohoda, system and business criteria.

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1 Introduction

This work contains a comparison of accounting programs in the Czech Republic and Russia. For comparison, the accounting software POHODA was chosen, which is widely used in the Czech Republic and has been in existence for over 15 years. In Russia, since the 90s of the 20th century, 1C accounting software has been in demand. Therefore, these two programs were selected for comparison.

Requirements for accounting software products are formed by three different categories of users: accountants - direct users of the computer accounting system; information systems specialists - programrs and technicians; the management of the enterprise. This means that this software should imply not only the practical application of the system, but also the ease of use, since the users are not always qualified accountants. Also, the system needs to be flexible to accommodate changes in accounting laws and standards.

Therefore, it was decided to compare accounting software in Russia and in the Czech Republic using three criteria: usability, functionality and price. Usability has a direct impact on the user. Users can be company employees, administrators, managers or accountants. It should be added that not every accountant who is a specialist in accounting is well educated in information technology, so the system should be as intuitive as possible.

The functionality includes the capabilities that the accounting software provides to the user. We are talking about modules for invoicing, inventory, making corrections to accounts, drawing up accounting reports and tax returns. Also, functionality means the ability to integrate with other systems, for example, with in-house information systems.

The price for integrating and using accounting software also plays an important role. Not all companies can afford to pay large amounts for an accounting software, so it should be available to every company, even the smallest. Or it can include tariffs that increase in price with an increase in the company's turnover or the number of operations.

2 Objectives and Methodology

The main purpose of the thesis is to conduct a comparative analysis of the two selected accounting programs in the Czech Republic and Russia and based on the results of the analysis, determine which of the programs is the most accessible and suitable for the user.

This work includes theoretical analysis, survey method and comparative analysis. The theoretical part of this work was done with the help of available online sources and literature about accounting software. In this part, special attention is paid to stages of development of accounting reporting, which allows to highlight the key point in the accounting software's performance and its functions. Separated chapters of the paper describes manual accounting reporting, as well as mechanization and automatization of accounting reporting. After that this thesis suggests stages of development of accounting software, which is helpful for the practical part of this work.

Analytical part begins with the selection of criteria on which two accounting programs are compared. The basis for the choice was the information in the theoretical part, as well as an analysis of situations in which other criteria may affect the initial result of the comparison. Finally criteria such as interface, price of the program in various configurations and functionality were selected.

As for the programs, the Russian 1C software and the Czech POHODA program were chosen for the survey. Each of the developers of these programs is a leader in their own market and offers the most affordable product with a large number of variations, settings and parameters. In order to better present the selected programs, at the beginning of the practical part there is an introduction and a description of each software. The history of developing the programs, its main configurations and advantages are described in detail there.

After that, the work compares the selected programs based on certain criteria. The main information is used from open sources (primarily software developers' websites), but also from the personal experience of the author of this thesis. In key points the basic versions of both programs are compared. However, during the prices comparison there also are taken into account the expected needs of entrepreneurs and firms of different sizes.

In order to avoid subjectivity, when comparing selected programs, the work also provides the results of author's own survey performed using the questionnaire method. The survey was conducted with the participation of Czech and Russian accountants who use the programs selected for analysis. Respondents were questioned on Internet forums dedicated to working with the 1C and, respectively the POHODA programs. The questionnaire contained nine questions for each group of respondents, and most of them were the same for Czech and Russian users.

Within two weeks, 50 responses were received from Russian users of the 1C program, but two questionnaires were excluded from the results due to incorrect filling. When the same number of completed questionnaires was received from Czech users, the survey was stopped. All answers were redone in the Microsoft Excel program, so it was possible to visually depict them on graphs. The synthesis of these results helped to summarize the knowledge gained while comparing programs according to the selected criteria.

3 Literature Review

This chapter of the work contains knowledges, which serves as the basis for the practical part. It is mainly dedicated to stages of development of accounting reporting and accounting software.

3.1 Stages of development of accounting reporting

Several stages divide the development of information technology. The first stage is manual accounting, where the rewriting method and ballpoint form falls. The next period is in the sign of the accounting mechanization, by using machines in accounting. The final stage in development represents the automation in accounting, to which belongs the conception of an accounting program and other definitions associated with it.

Figure 1: Principal changes in accounting technology
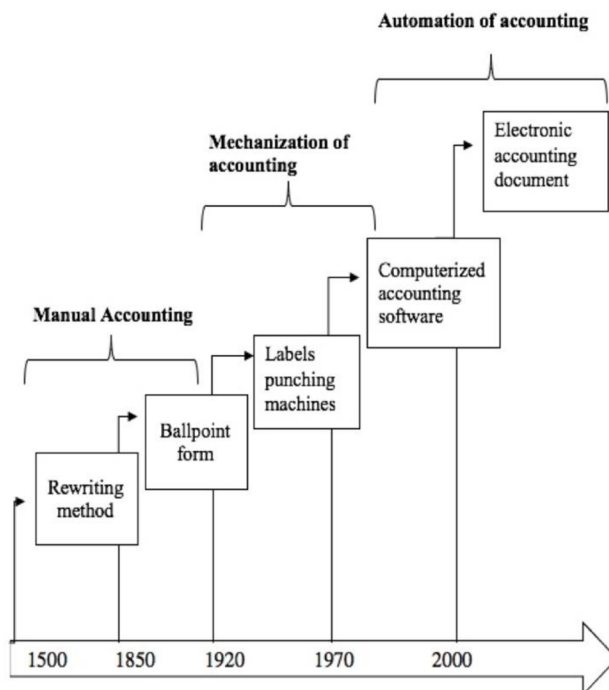
Source: own processing based on MEJZLÍK, L. *Účetní informační systémy: využití informačních a komunikačních technologií v účetnictví.* Vyd. 1. Praha: Oeconomica, 2006.

3.1.1 Manual accounting reporting

As the title of the first stage of development suggests, manual accounting consisted of the manual rewriting of records. It was the oldest rewriting form in history, which evolved into a ballpoint form.

The rewriting method dates back to 1500. At that time, it was a version of an old Italian accounting method with a simple system of rewriting the accounting records from the so-called Memorial (or as a Memorandum) through the journal to the general book.[1] This primary pattern has undergone several improvements over time. In the first place, the typical accounting documents took over from the Memorandum. That has led to a more efficient recording of data on accounting cases. Since the Memorial also contained entries that did not concern the subject-matter of the accounts, therefore, it was necessary, at the first step to look up the accounting operations from the Memorandum and then to rewrite them in the journal. This process was too lengthy in a large number of accounting transactions and therefore adverse.[2]

Another improvement was the introduction of journals for individual accounting groups, such as purchase, sale or cash operations. This change contributed to the division of labour between several accountants, who were able to process the accounting documents and record them in the journals concurrently, depending on the timing.

The last benefit of the rewriting method was the creation of a compilation. It allowed the combination of individual values in the journal, which had the same pre-record. The ledger then showed the values posted in one entry. This improvement resulted in a reduction of entries and thus increased the clarity of the sub-records in the general book.

This form of accounting has, at its most extensive, become convoluted. It was due to multiple rewriting and a gradual grouping of substantially the same data. Another problem was the emergence of analytical records, which represented the further breakdown of data from synthetic accounts into these more detailed accounts. As a result of this

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[1] THUKARAM RAO, M. E., THUKARAM, R. *Accounting and Financial Management for BCA & MCA.* India, Delhi: New Age International, 2007.

[2] BABAEV Y. A. *Accounting Theory.* Moscow: Prospectus, 2018.

situation, errors started to arise that were not in line with elementary accounting principles, such as integrity, duality or linking analysts to synthetic accounts. All of this resulted in the introduction of many control systems, which caused complicated accounting instead of assistance in finding the mistake. The rewriting form thus began to require a fundamental change.

It led to the transition to the so-called ballpoint form, based on the idea that it was pointless to make entries in a journal and simultaneously in two ledger accounts. [3] The so-called angular paper began to be used to scan all the records at once. The advantage was saving time and a lower error rate due to one entry. On the other hand, the downside was the impossibility to pen the records into bound books, but it was necessary to write into loose sheets. This method was the cornerstone for the mechanization of accounting, i.e. for typing.

3.1.2 Mechanization of accounting reporting

The second stage of development represents the mechanization of accounting. As already mentioned, the typewriter began to record accounting evidence, which enabled the transition from bound books to free sheets. The first machine to be used in this way was a simple mechanical typewriter. Subsequently, it was necessary to modify the typewriter to better meet the needs in practice, for example, the cylinder's width, the inserting system of three sheets together with angular paper or adding of electric propulsion. In the end, there was a unique machine that met the needs of accounting – the so-called accounting machine. [4]

The critical point of the accounting machines is that the human operator controlled the execution and processing of records which was a restrictive circumstance as the volume of transactions increased steadily and more precision, speed and efficiency were required. Therefore, the development focused on even greater mechanization so that the machine would process records in a form that would be machine-readable. Punched labels

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[3] MEJZLÍK, L. *Účetní informační systémy: využití informačních a komunikačních technologií v účetnictví.* Vyd. 1. Praha: Oeconomica, 2006.

[4] KIPPING, M., CLARK, T. *The Oxford Handbook of Management Consulting.* OUP Oxford, 2012.

provided this possibility. Holes, or coded data, were cut into the cards, which could then be machine-read and further processed. After processing data by the tabulating machine, regarded later as the print predecessor, the encoded data from the punch plate were converted to paper.[5]

At this stage, we can't talk about processing through a computer. The punch tags served as a data carrier, but their operation required human operation, and there was still no program to control the processing itself. Nevertheless, the system was slowly moving towards further development – the automation of accounting.

3.1.3 Automation of accounting reporting

Automation of accounting has taken the processing of accounting data to a completely different level. During this period, the computer began to be used, which brought countless advantages to accounting. The quality of the accounting operations entered was improved, management costs were reduced, individual operations could be scheduled, and the computer also brought time savings.[6] Workers on individual economic sections can respond more quickly to changes in the firm, and the information offered by the computer is more comprehensive, accurate, evidential, and more transferable.[7]

With the emergence of computers, two concepts have gained meaning. It is an electronic accounting document and an electronic signature.

Electronic accounting document

In the case of an electronic document, we can speak of enormous progress in billing development. The accounting document, which is in paper form, transcribes data to computer intermediaries in electronic form. The advantage of electronic evidence is a

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[5] GELINAS, Ulric J., DULL, R., WHEELER, P. *Accounting Information Systems*. Cengage Learning Australia Limited, 2018.

[6] GELINAS, Ulric J., DULL, R., WHEELER, P. *Accounting Information Systems*. Cengage Learning Australia Limited, 2018.

[7] ASTAHOV V. P. *Accounting (financial) accounting*. Moscow: Yurayt, 2019, p. 536. IBSN 978-5-534-10763-0.

reduction in error rates, a reduction in the cost of printing, sending, disposal, etc., as well as a reduction in the time-consuming nature of the processing. Although e-invoices are used by many domestic companies and therefore exist in electronic form, they will eventually end up printed and registered. The problem is controls by the tax authorities, which require paper forms of documents.

Electronic signature

The electronic signature replaces the handwritten signature for documents that are in electronic form. Such a signature guarantees several things. The most important of these is ensuring the integrity of the record. The implication is that the document is inviolable, and we can see changes in the evidence after signing. Another function is the clear identification of the signatory. In practice, the so-called electronic mark, which can also use legal persons or organizational units of the state, cannot do this if it is an electronic signature.[8] Another signing method is a timestamp, which also contains the date and time of signing the document.

3.2 Stages of development of the accounting software

Before the introduction of the accounting program, the accounting entity generally determined the method of management. It has chosen its procedures, established its own rules and algorithms for accounting. With the advent of accounting systems, the program itself takes over a large part of the management.[9] Consequently, accountants can no longer determine alone the method of creating a document or evaluating the costs and revenues of a business. The only way to influence that decision-making is through an accounting program. Therefore, an entity must right choose the software and its quality installation into the enterprise. A poorly chosen program can result in serious problems that can cause enormous financial costs for the company.

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[8] DOSTÁLEK, L., VOHNOUTOVÁ, M. *Velký průvodce infrastrukturou PKI*. Computer Press, Albatros Media, 2018.

[9] MIROSLAV, M. *Účetnictví a finanční řízení*. Grada Publishing, 2013.

Most often the company uses one of the standard types of software products, of which there is a large number on our market. Computing technology has undergone tremendous development in that regard, during which many products created and at the same time disappeared. Of course, this development is not over and will continue in the future. However, the elementary question remains, concerning small and medium-sized companies, namely, choose the right software for the company. A program that suits one company may not be suitable for another. Each company has to make a professional assessment of many criteria in several different areas. In practice, the content, system and business criteria are assessed.

3.2.1 Content criteria

These criteria assess how the program is capable of performing the functions required by the entity. The following aspects need to take into account, namely, the size of the enterprise, its organizational structure, its subject-matter and, last but not least, the data-processing requirements of the undertaking.[10] These criteria should be evaluated in particular by the Chief Accounting Officer with the assistance of staff working in the program.

Appropriateness of the program

The program possibility to perform the functions required by the enterprise is the fundamental aspect regarding its subject matter, organizational structure and the organisation of the information system.[11] An important factor determining the suitability of the program is the organizational structure of the company. The most important is its distribution and internal disaggregation. The undertaking must consider whether the data will be processed in one place or within the organizational units, for instance, several plants, warehouses or stores. Another significant point is the number of accounting

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[10] SIMKIN, M. G., WORRELL, J. L., SAVAGE, A. *Core Concepts of Accounting Information Systems.* Wiley, 2020.

[11] BASL, J., BLAŽÍČEK, R. *Podnikové informační systémy: Podnik v informační společnosti - 3., aktualizované a doplněné vydání.* Grada Publishing a.s, 2012.

operations per financial year. The reason for this is that not every program is capable of processing large amounts of data. The common point for these factors is that the volume of functions in the program is not so important but, in particular, the significant quality of accounting data processing.

Modularity and openness

Under modularity, we can imagine dividing the system into different agendas. For users, buying only the modules they need at any given moment is very convenient. It implies that it can gradually expand the system with additional modules only when it needs them. The new module automatically connects to the current version of the program after purchase. Under the concept of openness can be imagined the program option to export and import data into applications, for example, MS Word and MS Excel. This feature allows to print mail merge and create various output reports or charts.[12]

Degree and way of subsystems integration

Subsystem integration is the ability of a program to transfer data processed in one module to other modules. Significant is linking of modules, whether data is dispatched immediately after processing or batch via import later. Since the prevention of data duplication is necessary, the quality of the control functions is crucial.[13]

Software documentation and help

Quality documentation is a significant factor in choosing the appropriate program. The following aspects are essential for users, how the documentation facilitates program controlling or whether it solves the most common data processing software problems. The layout is also substantial, whether it helps to understand the documentation and whether

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[12] DE WAAL, B., RAVESTEIJN, P. *ECMLG 2018 14th European Conference on Management, Leadership and Governance*. Academic Conferences and publishing limited, 2018.

[13] GROCHLA, E., SZYPERSKI, N. *Information Systems and Organizational Structures*. Walter de Gruyter GmbH & Co, 2018.

containing the required information. Documentation is necessary for both users and third parties. These can demonstrate the way the program works and ensure that the accounts are audit-proof. The topicality of documentation is worthy of attention as well. That means that it is always necessary to indicate to which version of the program it relates.

Each program includes user help HELP), which is accessible when working with the program. The quality of its content is a fundamental aspect of HELP.[14] HELP can identify the function in which the user is, located and thus offers the correct assist without a separate searching by the user. The more sophisticated the program is, the more concrete and quicker the solution to the problem it offers.

User interface

The user interface represents the layout of input and output screens. Therefore, it is a way of controlling the program that affects its speed and accuracy. From this point of view, it is a crucial element, the screens to be well arranged. Consequently, the program controlling is intuitive and uniform throughout the system. The controlling way should be comparable to other applications to reduce the number of errors. The program should also be controllable with both a keyboard and a mouse.

Degree of adaptability

For each program the settings are possible to accustom according to the individual needs of the user. It can determine the form of inputs and outputs, set the configuration of its user and its passwords, printer settings, templates and much more. However, the degree of adaptability should be optimal.[15] The high degree of parameterization allows the user to adjust functions more, but at the expense of huger deployment and management costs. The low level of parameterization does not allow the user for such an extensive adaptation of

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[14] SIMKIN, M. G., WORRELL, J. L., SAVAGE, A. *Core Concepts of Accounting Information Systems.* Wiley, 2020.

[15] ZYKOV, S: V. *Crisis Management for Software Development and Knowledge Transfer: Smart Innovation, Systems and Technologies.* Springer, 2016.

the program, but expenditures and demands for the program implementation are not too high. Therefore, it is clear that neither extreme example is advantageous.

Compliance with legislative requirements

Every program offered on the Czech market should respect the country's legislation in force. However, it is necessary to check that software is in the current state. This concerns, in particular, the correct structure of the reports and forms, which later the firm hands over to the tax office and the social and health insurance authorities.[16]

3.2.2 System criteria

The enterprise evaluates the systemic or technical criterion according to the available equipment. The undertaking needs to figure out whether facilities will need upgrading. A person experienced in the field of computing should have a leading role in the selection of this criterion. The responsible worker then considers the quality of the functions ensuring the protection, data security and overall maintenance of the program.[17]

Technical requirements

Included in this category is the processor type, the size of the internal memory and hard disk, the screen resolution, and also, for example, the type of operating system. This technical equipment must meet specific preconditions required by the program. It is usually summarized in an overview of the minimum and recommended configuration. Since the supplier's priority is to attract all possible potential buyers, it is better to consider the recommended settings than minimal ones.

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[16] MEJZLÍK, Ladislav. *Účetní informační systémy: využití informačních a komunikačních technologií v účetnictví*. Vyd. 1. Praha: Oeconomica, 2006.

[17] GETMAN V. G. *International Financial Reporting Standards*. Moscow: INFRA-M, 2019.

Computer Network Work Support

This criterion allows users to share their data on a local computer network and work simultaneously on multiple workstations.[18] It is significant for the company that the selected program supports the same type of network operating system. Another relevant requirement is the quality of functions that support network work. Under this term, aspects like redirecting prints to network printers or the possibility of the central administration are possible to imagine.

Data protection and security

The criterion includes the fundamental question of program security in terms of maintaining internal links. These are links between individual datasets, which is understood as links between the Journal and the General ledger, or the keeping data double entry. Another essential issue of protection is the security of the computer against an unauthorized approach by others. The solution brings a password that each user must set when starting up the program.

Data back up

Each company must back up data as its value is difficult to quantify, and any loss would cause large-scale problems. Therefore, the quality of the features of the backup program is an important consideration.

System administration and maintenance

System maintenance mainly concerns network applications installed for multiple users and adjusted individually. If the program has specialized features, it benefits the user.

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[18] TURNER, L., WEICKGENANNT, A., COPELAND., M. K. *Accounting Information Systems: The Processes and Controls.* John Wiley, 2016.

3.2.3   Business criteria

The commercial criteria relate to the resources that the user has to spend on the purchase of software. The conditions must be as effective as possible to fulfil the assumption. The company can only rent the software, which may be a suitable alternative to buying it under certain circumstances.

License terms

The license agreement sets out the terms and conditions under which the program can run, be installed and copied. The further contract terms specify the number of in the same time logged-in users or number of devices installed by the software, what is the subject of the contract and also when it comes into force.[19] The warranty period and its length are also important considerations for the buyer.

The program installation

The software should be installed directly by the supplier. The fact is, installation may not always be a simple matter and often involves specific parameter settings. It depends on the supplier whether the program price includes the installation service or it is extra charged.[20]

Software training

Buyers can find out in their interest whether training is provided for the program. Where appropriate, what its cost is and where the training itself then takes place

User support

User support can serve as helping to solve problems with the program. The supplier can advise the user on various issues. These may not always relate to the operation of the

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[19] DEEGAN, C. *Financial Accounting. 8th Edition.* McGraw-Hill Education Australia, 2016.

[20] GETMAN V. G. *International Financial Reporting Standards*. Moscow: INFRA-M, 2019.

program itself but can also concern the content problems of the accounting entity. Support works through a telephone line, so-called hot-line, website or company materials.

Upgrade

Upgrade, or development, is included in each program as it is continually evolving. The program involves new features, its environment changes, and the update provides errors corrected. The program must always respect current accounting legislation, which also requires continuous updates. Suppliers, therefore, offer users a new version of the program after a certain period. An important parameter for this is the frequency and timeliness of these changes.

Price

Since the software purchase is a significant decision on which savings is not worthy, the price should not be the most major criterion. The fact is, the software has an impact on the whole firm´s accounting. Consequently, the price has to respond to the quality of the program evaluated. The final program value consists of individual modules prices or reflects the price for the whole system.

Reputation of the supply company

This aspect is very significant, but it is not very easy to evaluate. To buyers can help information about the size of the supply company, the number of installations of the program, the number of employees or can appraise the scope, quality and tradition of the company. Reviews from other users or direct references from the supplier can be helpful.[21]

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[21] GETMAN V. G. *International Financial Reporting Standards*. Moscow: INFRA-M, 2019.

Accounting audit

Nowadays, it is no longer an exception for a contractor to have an audit report drawn up on the program.[22] This fact is considered a benefit for the user. The audit report notes the program's ability to meet the basic requirements of Czech accounting legislation. However, this ability does not guarantee that the accounts kept by the program will be correct.

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[22] SCOTT, P. *Accounting for Business.* Oxford University Press, 2019. ISBN 9780198807797.

4 Practical Part

The practical part contains a comparative analysis of the two selected accounting programs, as well as the results of a survey conducted with the participation of Russian and Czech respondents.

4.1 Comparison of the Czech and Russian accounting software

Before comparing the software programs, the paper describes the criteria that works as a basis of which the analysis is carried out. Further there are presented the characteristics of the programs and it's technical advantages.

4.1.1 Criteria for comparison

Choosing the appropriate criteria is significant for evaluating accounting software. At the same time, it is necessary to set the weights of individual measures for reaching correct and equivalent analysis so that the most significant value of the particular company becomes apparent the most. As a general rule, the criteria with the highest weight contribute most to the resulting evaluation in the multi-criteria analysis.

It is possible to set criteria for evaluating software based on cooperation with the company employees. The weight parameters can be set by the author according to the result of questionnaires filled up also by company representatives. They gave the criteria values at their discretion. There are advantages and disadvantages to this approach. The benefit is software comparability according to criteria chosen by the employees, and the evaluation responds to the needs of a particular firm. On the other hand, the author of this survey abdicates his professional responsibility for correctly comparing and evaluating the selected software. Company employees are unlikely to be software review experts. The analysis may thus disadvantage any of the software that is not sufficiently well-regarded in the high-level criteria. However, this may be set improperly, as employees consider the criterion significant, but it may not be the case.

In another case, it is possible to evaluate selected accounting software according to three categories of criteria, namely functional, technical and commercial. Each score on a

scale of 1-10, according to their compliance rate. The company itself also set the parameters for evaluating the criteria without the author's intervention. Again, however, the problem arises in the form of the inexpert value set by norms and thus a general distortion of the analysis.

It is, of course, also possible to analyse the systems chosen to determine whether they meet all defined business requirements or whether there is a need for innovation. However, as part of the processing of this thesis, it is not known exactly, what prerequisites are decisive for companies, as it always depends on individual user preferences. Because of this, the work sets general criteria that can be considered elementary when comparing, as follows:

- Ease-of-use and user control

The essential element determining the suitability of the software is clarity and compliant controllability by the workers who use the system. For example, it is possible to evaluate the controllability of the program by testing free downloadable demos. Here is a significant way to control the program and the clarity of the screens. The program should accept basic standards used by other applications, i.e. using a specific keyboard shortcut should be the same or at least similar in different applications. It facilitates the transition between them and reduces the risk of errors. Additionally, using keyboard shortcuts speeds up the user's work.

- System Price

It should be considered the financial possibilities of the company, the return on investment, or the additional savings from changing the software. It is also necessary to take into account what is included in the price (whether only the purchase of the software or also its implementation, service, other services, etc. However, price should not be the most significant parameter. Choosing the right accounting system is such a very serious decision and should not be spared. Incorrectly chosen software can generate additional costs over its purchase price. The resulting sum may diverge from that shown in the price list. This is due to individual customization of the program to the customer.

- Functionality

One of the decisive criteria for comparing accounting software is its functionality, or set of functions, which the program has, and through which direct and indirect accounting activities can be carried out. However, this criterion is based on other factors such as program suitability, modularity and openness, as well as the degree of adaptability.

When choosing accounting software, the business of the enterprise is crucial. Different requirements will be for the farm, accounting firm and health insurance company. It is also its size, which in this case is measured by the number of operations over the accounting period. It is necessary also to take into account the organisational structure, as well as the method of processing the data, either in one central location or separately in each shop, branch, warehouse.

In addition, modern accounting software often consists of individual modules that determine their ultimate functionality. It means the modular solutions of the accounting system should be positively evaluated. A business does not have to buy all the software but only the modules it needs and, if it expands, buy more, with the understanding that after installation it should automatically connect to the existing system. If an enterprise wants to transfer data between programs from different suppliers or applications, it should choose between those systems that have quality functions for importing and exporting data in standard defined formats. For example, import accounting data into Microsoft Office Excel and create tables or charts.

Finally, the degree of customizability means the ability to set software parameters exactly according to the individual needs of the client. For example, you can set up passwords, output reports, or printers. The more the software is capable of adapting to the user, the more difficult it is to deploy and maintain, and the more costly it is. Conversely, if it is not very adaptable, the operating procedures of the entity must be set accordingly. The ideal situation is a compromise of these two extremes.

4.1.2   Introduction of accounting software

Russian System 1C: Accounting

Program complex of the 1C: Accounting is designed to automate a fairly extensive list of business areas, the main one being accounting. The system includes software solutions for manufacturing and commercial enterprises, financial planning, wage calculation and personnel records, as well as other specialised and industrial solutions developed directly for a specific enterprise. [23]

First version 1C: Accounting, which became widely popularised, was version 7.7 (alternate name the Seven). This version was developed in 1998 and has reached a good level over many years. The program was relatively compact, required no particular hardware base and was easy for training. The latest up-to-date version of 1C after updating in spring and summer 2016 is numbered 8.3. [24]

During the development of this version, the platform architecture and user interface were changed, the mechanisms of working on the 1C server were improved, the possibility of working with the system remotely over the Internet and the possibility of using DBMS Oracle as a database server was created. In the new version of the platform, the performance of the application was significantly optimised. The speed of database work has increased, the processing of the database query and the creation of a network of complex analytical reports have accelerated. The use of memory and computer resources has also improved.

Overall, system 1C: Accounting can be presented as a structural systems process. Its components are configurations, while the configuration management tool is a software shell. The set consists of system tools supplied by company 1C as typical for specific areas of use (trading type). However, the arrangement can also be changed, supplemented by the system user or completely redeveloped (see Figure 2).

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[23] Vyberite svoyu «1S:Buhgalteriyu 8». *1S: Predpriyatie 8* [online]. [cit. 2021-11-03]. Available at: https://v8.1c.ru/buhv8/vyberite-svoyu-1s-bukhgalteriyu-8/

[24] Kakie byvayut versii 1S. *Wiseadvice IT* [online]. [cit. 2021-11-03]. Available at: https://wiseadvice-it.ru/o-kompanii/blog/articles/kakie-byvaut-versii-1s/

Figure 2: Selection of the essential trading type in the program 1C: Accounting
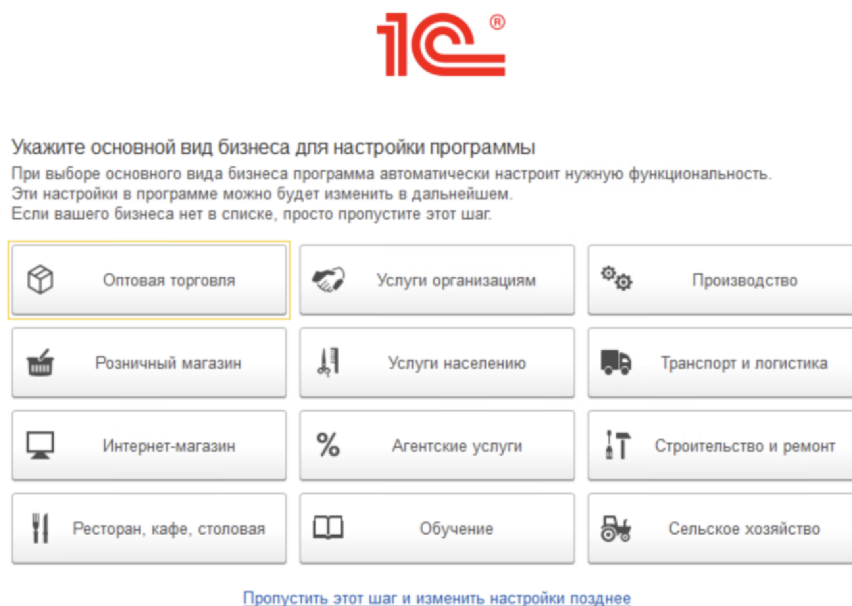
Source: own processing

Currently, the configuration of 1C: Accounting is available in the following versions:[25]

- 1C: Accounting 8.3. Basic version. Automation of accounting and tax records on one computer. There are also specialized options for start-ups and small businesses:

  - 1C: Uproschenka 8. An already configured version of the accounting program under the Simplified Tax Systém.

  - 1C: Enterprise 2015. Simple interface version designed for entrepreneurs who keep their accounts and do not have knowledge of accounting.

  - 1C: Accounting 8 PROF. Professional solutions for a stable and growing business. There is a mode available for several users, at the same time as well as version 1C: Accounting 8.3 online with the possibility to configure and support the web client.

  - 1C: Accounting 8.3 KORP. Versions with a wide range of functions, including separate entity accounting.

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[25] Vyberite svoyu «1S:Buhgalteriyu 8». *1S: Predpriyatie 8* [online]. [cit. 2021-11-03]. Available at: https://v8.1c.ru/buhv8/vyberite-svoyu-1s-bukhgalteriyu-8/

- 1C: Accounting of non-profit organization 8. Version for non-governmental organizations receiving target funding.

- 1C: Accounting of a state institution. A separate solution for state (public) institutions.

Configurations are designed to automate individual business areas such as accounting, business records and wage calculation. However, some sets provide comprehensive automation of different accounting directions in a single information base. This option ensures maximum compliance of the automated system with accounting functions in a particular organisation.

The standardized configuration includes an account schedule customized under applicable law that allows you to print basic primary documents using uniform forms. When taking into account economic operations in different sections of the accounts, as well as the execution of operations at the end of the month, in a standardised configuration, the statements are automatically created. In addition, this program comes with several standard (type) operations, so it is fully adapted and ready for use. Accounting totals can be obtained from the perspective of different parameters by using standard financial statements. Regulated message set of Standardized Configuration 1C: Accounting allows the user to prepare quarterly and annual reports for particular control instances.[26]

Overall, the software is suitable for every company, no matter what sphere it operates in. It could be wholesale, retail or service provision, manufacturing or construction. The size of the organization doesn't matter either. Solutions are successfully used by both self-employed persons and multi-profile holdings.[27]

In addition, 1C: Accounting does not require prior training. It is possible to start work in the program on the first day after its installation: to make entries in the ledger, to view totals, to print documents, and to control more complex functions as necessary. The

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[26] Konfiguracii 1S. *How Know 1C* [online]. [cit. 2021-11-03]. Available at: http://howknow1c.ru/kupit-1s/konfiguracii-1s.html

[27] Vyberite svoyu «1S:Buhgalteriyu 8». *1S: Predpriyatie 8* [online]. [cit. 2021-11-03]. Available at: https://v8.1c.ru/buhv8/vyberite-svoyu-1s-bukhgalteriyu-8/

built-in help system also helps the user fill in company data correctly and adjust accounting settings. The software also automates all routine accounting tasks. The program takes 99 % of time-consuming calculations and fully automates accounting and accounting processes. In addition, when creating the reports, unique algorithms automatically check the accuracy of the original documents, the completeness of the form filling and the control ratios according to the method of the Federal Tax Service of Russia.

Another benefit of the program is that 1C: Accounting supports various tax systems: the ordinary regime, the simplified tax system (USN), the single tax on imputed income (ENVD) and the patent tax system. In one information database, it is possible to keep a register of legal persons with different tax systems. When compiling the reporting, the shall check the accuracy and completeness of the data. In addition, the Accounting Officer's calendar will remind you of the need to prepare reports and will send data over the Internet with 1C-Reporting with one click.

Czech System POHODA

The POHODA program is a sophisticated accounting and economic system used by small, medium and larger firms for both bookkeeping and tax records. User-efficient and constantly improved agendas are used to comprehensively, promptly and record the accounting operations that lead to the preparation of legislatively sound financial statements. Using the latest technological methods, such as hosting, or using the network version, or working with online shops, allows the user firm to maximise business efficiency and focus on other aspects.

The economic and accounting system POHODA was developed by the company Stormware, which has been operating on the Czech market since 1994. The POHODA is just one of many software the company has developed for its existence, but it is among the most successful and desirable. The program can be purchased in three current series of 2012, each series containing several selection options (POHODA, POHODA SQL, POHODA E1). These ranges and variations vary in price and the number of modules offered and agendas requested. The advantage is, therefore, the possibility for individual businesses to purchase a product supporting those areas that they will use in their accounts in the future.

The Stormware company offers three POHODA series for 2021: POHODA, SQL and POHODA E1. The elementary series, and therefore the building block for the other two series, is POHODA. Although it is called primary, it meets all the requirements for keeping comprehensive accounts and tax records and is therefore not reduced. The other two series are designed for larger companies and contain only improvements to some agendas. POHODA is offered in seven variants depending on the modules included. [28]

- POHODA Mini

POHODA Mini is designed for tax filers. Only one company can be established there. It includes the minimum basic modules needed to run a small business or specific business area: cash and non-monetary diary, internal documents, treasury, bank, invoicing, ability to edit directory, communicate and organize documents. Pohoda MINI creates summary reports, income tax documents and VAT returns.

- POHODA Lite

POHODA Lite has evolved from the Mini variant by complementing its existing agendas with additional modules and features. The unlimited number of companies that can keep tax records in the program is also different from the POHODA Mini. In addition to the agendas already included in the previous variant, it also includes modules on the property (registering fixed and small assets, leasing management option). The program allows keeping a journey book, record orders, quantifying amounts in foreign currencies.

The program creates company labels, envelopes and vouchers. The system has allowed home banking, i.e. the use of banking services via the home computer and connection, e.g. to the Internet computer network. Allows you to import bank statements, export commands, and edit print reports.[29]

[28] Produkty. *Stormware* [online]. [cit. 2021-11-03]. Available at: https://www.stormware.cz/produkty/

[29] Produkty. *Stormware* [online]. [cit. 2021-11-03]. Available at: https://www.stormware.cz/produkty/

- POHODA Jazz

POHODA Jazz is a specific variant designed more for checking and recording events in accounting. It does not contain modules with the capacity to keep accounts or tax records. It is intended for businesses that use outsourcing to maintain their accounts and that use the program only to record their business. POHODA Jazz allows tracking of orders received or issued, offers, and requests. It records issued, received and advance invoices, including payment orders and the maintenance of electronic invoicing. The program enables home banking, directory work. Record the state of the treasury and bank. The program is capable of recalculating and working with foreign currencies, thus allowing the company to trade abroad.

- POHODA Standard

POHODA Standard is a complete program for businesses keeping tax records. Contrary to POHODA Lite, it includes inventory agendas, wages, travel orders and the possibility of online trading. It has added all the modules that companies need to do business at a higher level.

- POHODA Profi

POHODA Profi is the first of the previous variants dealing with accounting. It is not possible to keep tax records in this program. The software is comparable in scope to POHODA Lite, which is focused on tax filing. Like POHODA Lite, the POHODA Profi contains the vast majority of agendas, except wages, stock records, online trading opportunities and the drafting of travel orders.

- POHODA Premium

POHODA Premium is a complete accounting program. It is a refinement of the Profi version. Its focus is very close to that of the POHODA Standard, which was geared towards tax records, but apart from this fundamental difference, these options contain the

same agenda and similar equipment. However, in the POHODA Premium, stock accounting may be distinguished for bookkeeping purposes by method A or method B.

- ▪ POHODA Komplet

It is a complete version covering both tax records and accounting. For the convenience of an unlimited number of company-led companies with the choice of different business management, it is the most popular sold variant of the POHODA system. The POHODA Komplet was created by merging complex variants of the POHODA Standard and POHODA Premium. [30]

4.1.3 Comparison of accounting software in the context of chosen criteria

Russian software 1C: Accounting

- • Ease-of-use and user control

Program 1C: Accounting has a familiar interface whose primary elements are acting in other programs designed to work in the Windows operating system. 1C window: The accounts consist of the following items. The window header contains the program name, as well as the standard window control buttons. The main menu is located under the window header and is used to run commands needed to work with the program. There is a Status Bar at the bottom of the window in the program, which shows different information during program operation. The space between the Toolbar at the top of the window and the Status Bar is called the Work Area. In the Work Area, the windows are opened, and necessary steps are being taken.

On first running 1C: Accounting, The Main Menu (Toolbar) contains the following groups of commands:

- File. The File menu contains commands for creating a new file, opening and saving existing files, and options for managing prints.

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[30] Produkty. *Stormware* [online]. [cit. 2021-11-03]. Available at: https://www.stormware.cz/produkty/

- Operation Manager. This command group contains commands to run the main program modules and options to manage objects.

- Handbooks. From this group of Main Menu commands are called various manuals that are part of the program

- Documents. This option contains commands for working with forms of various documents.

- Statements. From this command group, you can choose the numerous reports and logs included in the program.

- News. This menu is used to invoke different forms of messages.

- Daňové účetnictví. V této skupině jsou příkazy pro vyvolání daňových dokladů. - Tax accounting. In this group, there are orders for invoking tax documents.

- Services. The Services menu enables access settings for various program options and choosing for other tools.

- Windows. Using this group of commands serves to control active windows.

- Help. The command group item is applied to access reference information about 1C: Accounting.

A Keyboard shortcut control is also available.

Figure 3: User Interface of the software 1C: Accounting
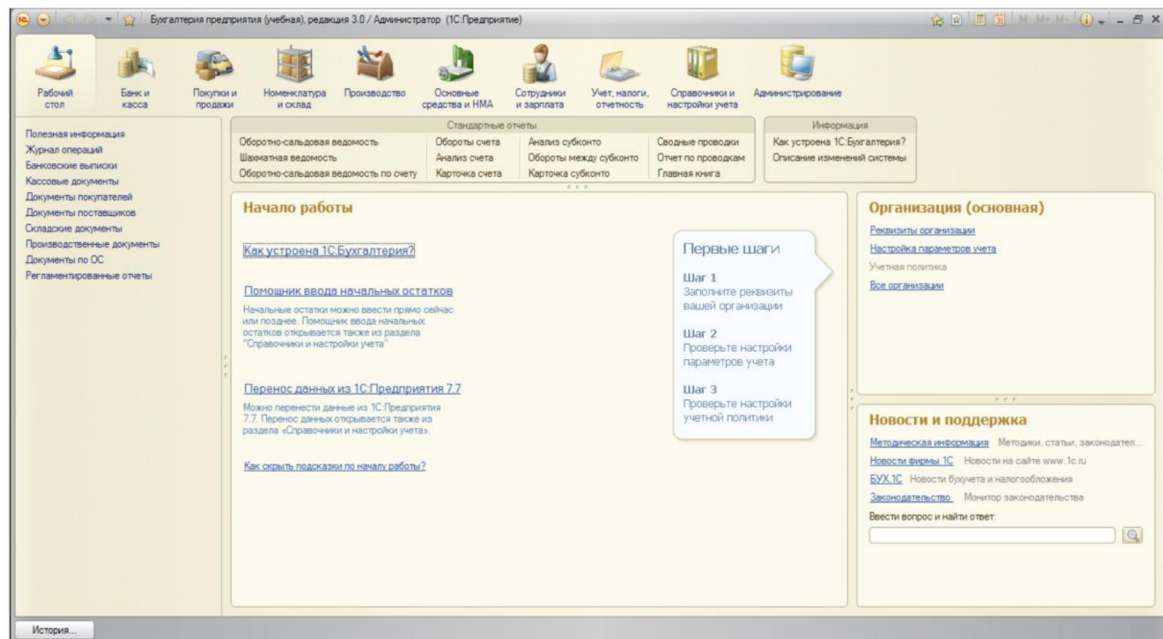
Source: own processing

- Software Price

Several factors are impacting the creation of prices for the software 1C: Accounting. Among the main ones can be listed the kind of configuration that in 1C: Accounting varies widely. In total, some type variants solutions can be defined. Moreover, occasionally, the supplier improves and upgrades this software following the characteristics and needs of a particular company. The price of a specific product can vary accordingly, sometimes quite significantly.

Another significant aspect affecting the cost of 1C: Accounting is the number of employees who will work in the system at once. Concretely, if more users are working in the program, it will be necessary to secure the required number of licences. In addition, the pricing policies of franchisees and retailers influence the cost of the software product. The Russian software developer does not deal with the marketing but merely recommends the prices at which the program can be sold.

Software 1C: Accounting comes in several configurations. It could be the Basic version, the PROF and KORP versions. In addition, the program varies according to the software update, which also affects the price of the product. Currently, it is recommended to install the most recent versions, 8.2 and 8.3. For small companies with a simple

organizational structure, the Basic Configuration option is sufficient, because in this case, it is useless to invest money in an expanded version. Price Basic version 1C: Accounting 8 in electronic delivery will be 3,300 RUB (1,050 CZK). Only one user can work in the base version, while more users are possible only by switching to the PROF configuration. Updates to basic versions are free.

In the case of a physical carrier, the cost of the basic version of program 1C: Accounting will be 5,400 RUB (1,720 CZK). As a rule, the configuration with the physical carrier includes an installation disk and printed documentation. The program's electronic structure involves the same product that reaches the user via e-mail immediately after payment (documentation provided in electronic form). In terms of content, there are no differences between the physical medium and the electronic version of the program. The principal and only advantage of the electronic version is that there is no need to wait for the delivery of the software.

Companies with complex organisational structures that have separate divisions will need a program with more functions. In this case, they will have to buy 1C: Accounting PROF in electronic or physical form, at the same price of 13,000 RUB (4,140 CZK). It is also possible to purchase the program 1C: Accounting PROF in USB format. It means that the software will use a physical protection key against unlicensed use (but this feature is only available with a physical carrier). It is worthy of note that there is only one user program available in the PROF version. Other users can work in the system after obtaining additional licenses.

The KORP configuration offers an even broader set of features in contrast to PROF and is suitable for large corporations. The KORP version costs 33,600 RUB (for the physical and electronic version), or 38,500 RUB for the USB version (10,700 CZK /12,260 CZK). The system Price 1C: Uproschenka, the system 1C: Enterprise 2015 is 5,400 RUB (1,720 CZK).

In addition, the option to purchase the program 1C: Accounting is available via the Internet in cloud 1C: Fresh (Basic version, PROF, KORP and unique versions with individual settings). For the first 30 days of use, such software will be free then the payment will be based on a basic calculation of 543 RUB (167 CZK) per month for one login (1 user).

- Functionality

The 1C: Accounting key features of the elementary configuration include the following: [31]

1. All types of accounting and tax records

It is also possible to keep a register of activities that are subject to the uniform tax on imputed income (ENVD), a register of income and expenditure of the self-employed who are subject to VAT, a register under the simplified tax system (USN), etc. The program automates all kinds of accounting and records: VAT, stock and trade records, production records, accounting, supplier operations, income tax records, fixed assets and intangible assets records, indirect costs records, bank and cash operations records, payroll and personnel records.

At the same time, the program can be adapted to the specificities of the business and accounting principles adopted in the company. Software 1C: Accounting is also suitable for bookkeeping for multiple organisations as all data are collected in a single database. In a few seconds, it is possible to get information about each of the managed organisations.

2. Registration of bank and cash transactions

It is appropriate to keep records of cash movements and non-cash funds in the program. The system supports payment order entry and printing functions, recovery orders and direct debits. Automated are functional calculations with suppliers, customers, as well as depositing cash into a current account.

3. Automation of complex operations and calculations

To reduce the percentage of errors in 1C: Accounting 8.3, most data are filled in automatically (for example, books on the daily payment of sales taking into account VAT and tax returns). A VAT management assistant and other helpful functions are designed to control the quality of performing complex calculations.

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[31] 1S: Buhgalteriya 8.3. *Wiseadvice IT* [online]. [cit. 2021-11-03]. Available at: https://wiseadvice-it.ru/o-kompanii/blog/articles/obzor-1s-buhgalteriya/

4. Month-end closing operations and inventory

The program automates the operations to be carried out at the end of the month: currency revaluation, accounting for accrued expenses, determining financial results, etc.

5. Document record principle

The automatic accounting function meets high standards of reliability and functionality. The accounting principles are entirely in line with the requirements of the legislation of the Russian Federation and based on the accounting plan drawn upon the instructions of the Ministry of Finance No. 94 on the accounting plan and instructions for its use.

6. Agency contracts

1C: Accounting automates the entire cycle of work with agency contracts. For example, in the system, it is possible to issue an invoice to the agent to pay the commission as soon as the product is realized and then request a sales report from him. [32]

7. Accounting of indirect expenditure

It is possible to set rules for the distribution of indirect expenditure. When keeping tax accounts, direct costs are included in the price of the finished products, and indirect costs have to be written off in the current period. It should be noted that the Act allows the organisation to determine independently the type of direct costs that were needed to produce, carry out works or provide services.

8. Express Accounting Conrol

The Express Accounting Control function is designed to facilitate the work of accountants in the system. It makes it possible to quickly check the accuracy of accounting operations, analyse the accuracy of accounting and eliminate any errors.

9. Accounting calculations with counterparties

The program may keep calculations records with suppliers and customers in roubles, contingent units or foreign currencies. The program automatically calculates the

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[32] 1C: Buhgalteriya 8.3»: vse o samoj populyarnoj buhgalterskoj programme «1S. *IAB* [online]. [cit. 2021-11-03]. Available at: https://www.1ab.ru/blog/detail/1s-buhgalteriya-8-obzor-vozmozhnostej/

amount taking into account the current exchange rate. Mutual relations with counterparties may be conducted, both under contract and on a document-by-document basis.

10. Reports for superiors

Reports from the program for the superiors allow financial analysis, identification of borrowers, analysis of market dynamics, identification of the most profitable products or areas of activity, etc.

11. Wage and personnel records

The benefits of the program include functions such as keeping personnel records, calculating employees' wages, taxes and contributions, creating reports involving preparation reporting for a system of personified accounting. The program includes a Salary Record Assistant feature that shows the sequence of activities that need to be carried out in this area, from recruitment to payroll.

12. Remote Access

The function of the web client enables to work in the program from anywhere. Work environments can be office, home comfort or a business trip. It is also possible to access the system via a cloud service without installing the software on the computer. This feature allows a user to connect several remote divisions of the company to the information base, as well as provide more convenient accounting work.

13. Commercial record keeping

The program can automate the recording of revenue and sales transactions for goods and services, as well as compensation to suppliers and refunds from customers. On the sale of goods, invoices and other necessary documents are issued.

14. Warehouse Economy – Stock Record

The software includes operations for the movement of goods in the company's warehouses, its inventory, income and depreciation. It is possible to record inventory data automatically compared with accounting data. Based on these data, surpluses can then be detected, or deficiencies are written off.

15. Integration with 1C programs

It is easy to integrate 1C: Accounting with other 1C series programs (for example, 1C: Trade management, 1C: Wages and management of human resources etc.

16. Constant development

Company 1C is constantly upgrading a system that offers users increasingly modern and functional solutions.

Czech accounting system POHODA

In this part, I will focus on the POHODA system in more detail, namely using the free Start version. It is a trial version offered by the company STORMWARE for free on its site. According to information on the website, the Start version contains all the features of the top Komplet variant. However, this test version is limited by the number of entries in each section, and after these limits are exceeded, the system will start marking all print reports with the word "invalid".

- Ease-of-use and user control

The program's work environment resembles MS Office products. Thanks to this tree structure of the arrangement of individual functions, the system is relatively easy and quick to navigate (see Figure 4).

When the program starts, the user will see an introductory Workspace with overview data such as tax schedule, exchange rate card with current rates, the status of receivables and liabilities, stocks in bank accounts or cash registers, etc. At the top of the program is the Main Toolbar, which contains elementary functional areas (10 in total) such as accounting, warehouses, wages, invoicing, etc. Clicking on one of these areas will display a menu of individual agendas. There is then a column in the right part of the program desktop with all the open sections, and the user can switch between them at will.

The program allows you to control it with keyboard shortcuts. This feature is more likely to be used by more experienced users who appreciate the time savings of using these keyboard commands. Also, using the right button on the mouse gives the user an account of the options they can do with the item. The lack of a program then appears to be the

absence of a preview option (for example, in PDF format) of different print reports without the prior installation of a printer on the computer.

Figure 4: User Interface of the software Pohoda Komplet

Source: own processing

- System Price

The cost of an economic system POHODA depends on three factors: the type of product line, the program variant, and the size of the network license (how many computers will be allowed to use the program within a given network). For new users, there is a product on offer, POHODA Start, which is limited in time to 3 months from the time of installation. The Start version is freely available and includes a program including all features with only some limitations, as offered at sale prices. In case of extension of this version, after registration, the program can be used until the end of the year. If the entrepreneur still needs to use the program, he will purchase a license that will suit him and only transfer the data to the full version.

Another option for small business owners who do not need to keep double-entry accounts, but only tax records, is the ideal version of the POHODA Mini. The license is for one computer and the management of one company only. The price of this option is 1,980 CZK. It has a limited number of documents, but they are more than enough for a small or start-up.

Other accounting items are also needed for small firms employing fewer than 50 employees. A suitable option may be the version of the POHODA Standard, which offers the same services as the Mini version and is supplemented by the registration of wages, warehouses, home banking, property, journey books, travel orders, postal reports, foreign currency, online shops. It is a version with an unlimited number of documents and an unlimited number of accounting agendas. The price of this licence for 1 PC is 7,980 CZK. Assuming it is an accounting firm where the program will need to be used on 2-3 computers, the price of the network licence is 11,970 CZK. The amount of 3,190 CZK is the price for additional licences.

The company also offers a system POHODA SQL, built on client-server technology, that can handle dozens of users on the network. The Standard variant is also available in the SQL version but under the purchase price of 9,980 CZK and under the condition of purchasing Microsoft SQL Server, which usually costs around 23,000 CZK. The company STORMWARE s.r.o. enables to buy the Microsoft SQL Server runtime license for a favourable price of 2,950 CZK. This license is solely for the operation of the Stormware Office product databases and cannot be applied with other software products or tools.

If a small firm keeps only double-entry accounting, it can use the product POHODA Premium, which is almost the same as the Standard version besides not included tax records. This variant is also available in the SQL version, where it again differs in price. The cost of the basic Premium version is £11,980, the network licence for 2-3 PCs is 17,970 CZK, and the SQL version for 1 PC is 17,980 CZK, the network licence for 2-3 PCs costs 26,970 CZK.

Additional services to the programs include training, where the price ranges from 1,580 CZK/hour. Learning is listed according to specific content or can be available as a company or individual training. Professional consultations and servicing are also provided, within the price range from 780 CZK to 1,180 CZK per hour.

- Functionality

Basic accounting software POHODA in the Standard variant supports the following features.

1. Accounting and tax records

The program includes all mandatory accounting books, uses pre-accounting and pre-accounting, uses a minimum of six and a maximum of nine-digit account numbers, and the program can be further expanded to include the Income Tax Scheme, which makes it possible to distinguish between tax and non-tax revenues and costs.

2. Commercial record

It records demand, offers and orders in electronic form, handles billing, payment orders, internet banking. The feature offers a business partners directory and records contract documentation.

3. Warehouse Economy - Stock Record

The program uses the weighted arithmetic average method for valuing inventories in case of acquisition or loss of reserves can be accounted for by method A or method B. It also supports all operations with inventories. Inventories can also be sold through third-party online stores or using the Stormware eForm order system.

4. Wage Record

The function promotes methods of taxation - advances on personal income tax and withholding tax, levies on statutory payments - social and health insurance, regular deduction of employees from gross wages or absence from employment. Support for supplementary pensions and employer-sponsored life insurance is also convenient.

5. Property

It supports the recording of tangible and intangible assets, the calculation of tax and accounting depreciation, the recording of off-balance sheet assets in off-balance-sheet accounts. In the case of the use of popular passenger cars used utilizing finance or operating leases, it also allows the calculation of the amount of tax-deductible monthly instalments.

6. Value Added Tax

It supports all the VAT-related administration, the calculation of the two forms of tax according to the VAT Act, the registration of regular, additional or corrective tax returns by the official models requested by the Ministry of Finance of the Czech Republic.

It backs an administration related to the posting, archiving and electronic transmission of the control report. Promoting VAT registration in the EU Member States is also a matter of course.

7. Foreign currencies

This function supports work with currency treasuries, foreign exchange accounts and the issuance of documents in foreign currency. If foreign currency documents are paid for, the exchange difference is automatically calculated.

8. Inventorying

It uses pre-prepared press reports to process the inventory of cash, stocks, receivables, liabilities and assets.

9. Foreign language interfaces

The program offers, if necessary, communication in a foreign language, especially in English, (e.g. company holdings in a foreign company), use of the foreign language interface of the POHODA system – English UI. The foreign language license extends the basic license and is installed on the same server on which it is available to other users, without the need for installation on individual users' workstations.

10. Network traffic

It offers a NET network version at the same time as an additional CAL network license, allowing multiple users to work on the network, with clearly defined access rights to the subsection of the system.

11. Branch data processing

This function enables the data of an entity to be played from their accounts into the accounting firm.

12. System Update

System Update is done continuously by the program manufacturer, depending on the legislative situation. It is also possible to manually adjust some values, such as VAT rates.

13. Data security

Data can be secured using access rights and passwords only for authorised persons. It is also possible to improve security by acquiring one of several systems built on client-server technology, for example, the POHODA SQL or the POHODA E1.

4.2   Questionnaire survey

Own research was an integral part of this paper, which was conducted by means of a questionnaire. The purpose of this research was to find out how users of the 1C and POHODA software evaluate the interface, price and functionality of these programs. This chapter describes the results of the survey, and where it's possible the answers of Russian and Czech users are compared with each other.

Figure 5: The configuration of the 1C program that respondent uses

1. What variant of the Russian program 1C do you use?
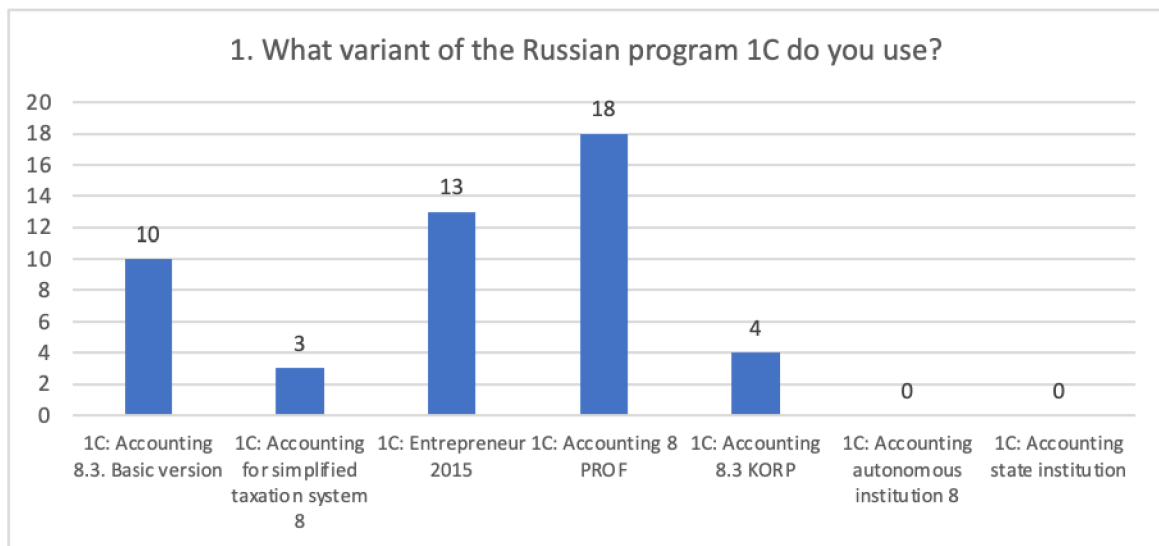
Source: own processing

The first question of the survey was aimed at obtaining information about which version or configuration of the program is used by Russian and Czech users (see Figure 5, 6). The results show that Russian users prefer three configurations of the 1C program, namely 1C: Accounting 8 PROF (18 respondents), 1C: Enterpreneur 2015 (13 respondents) and 1C: Accounting 8.3 Basic version (10 respondents). This suggests that the program is

most often used by representatives of small and medium-sized businesses who need to use the basic functions of the 1C program.

**Figure 6: The configuration of the POHODA program that respondent uses**
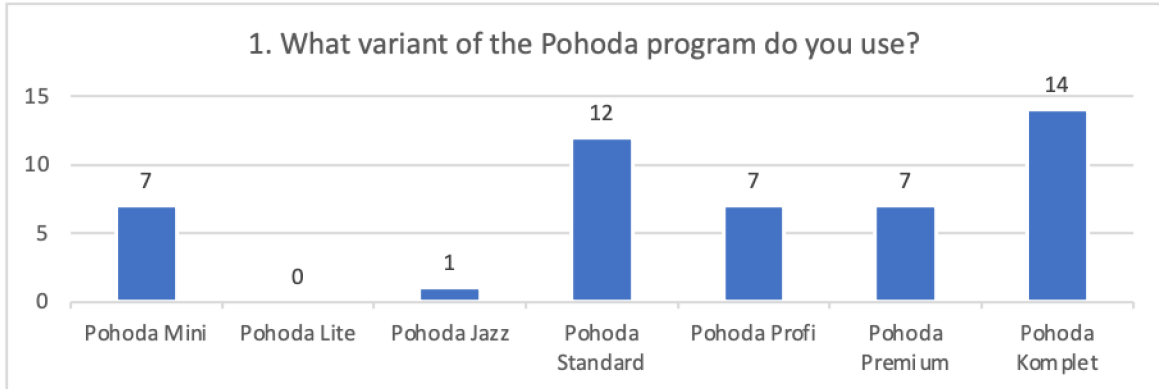
Source: own processing

As for the users of the POHODA program, the largest number of survey participants said that they use POHODA Komplet configurations in their activities (14 respondents) or POHODA Standard (12 respondents). Quite popular among Czech respondents were the variants of the POHODA Profi, POHODA Premium and POHODA Mini configuration programs, which were chosen by 7 people.

It is also interesting that the POHODA Lite and POHODA Jazz configurations are not in such great demand among accounting workers, which may be justified by the similarity of their functionality with the POHODA Standard software.

Figure 7: The price-functionality ratio of the program
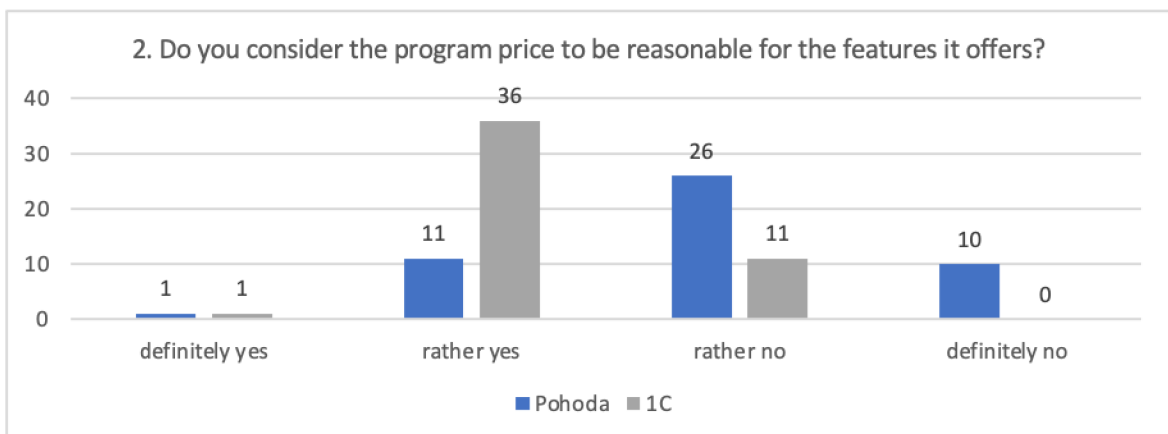
Source: own processing

Figure 7 shows the responses of Czech and Russian respondents to the question concerning the price-functionality ratio of the program they use. The results indicate that the 1C program users are more satisfied with the price-function ratio than the POHODA users. The accordance of price and functionality was confirmed by 37 Russian users out of 48 respondents in total (77 %), while only 12 Czech users out of all respondents (25 %) agreed with this aspect.

Figure 8: Evaluation of the program's functionality
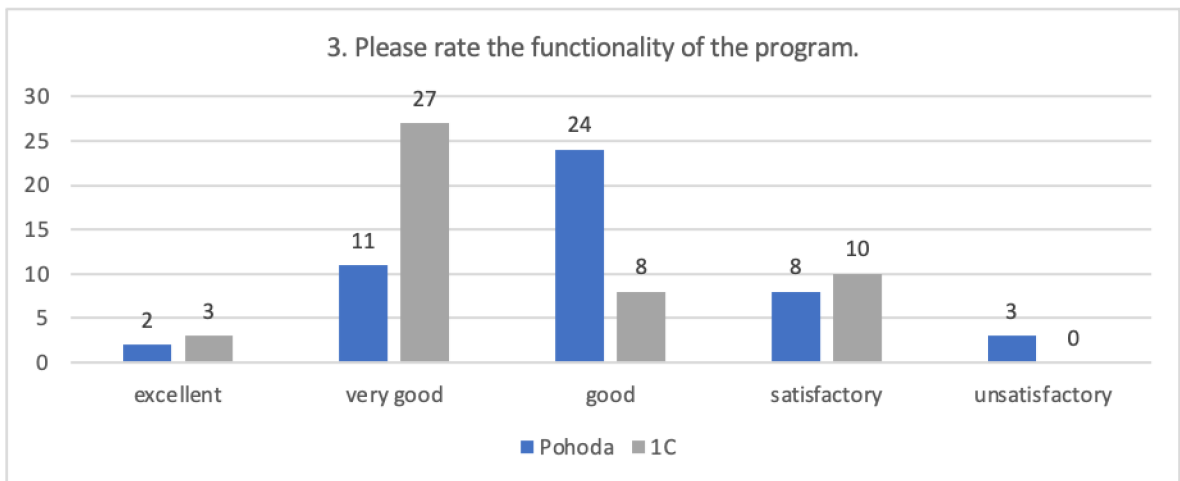
Source: own processing

In the third question of the questionnaire, respondents were asked to evaluate the functionality of the accounting software they use (see Figure 8). Russian users were again more favourable to the 1C program. More than half of them rated functionality of this software as very good, 8 people noted that it is good (16 %) and 10 people confirmed that it satisfies their needs (21 %). A similar situation can be observed regarding Czech users and the POHODA program. But, what needs to be noted in their results, most of respondents from this group tend to consider that the functions of the POHODA software are just good.

Figure 9: Completion of the training course by respondents

4. Have you had a training course in the program?
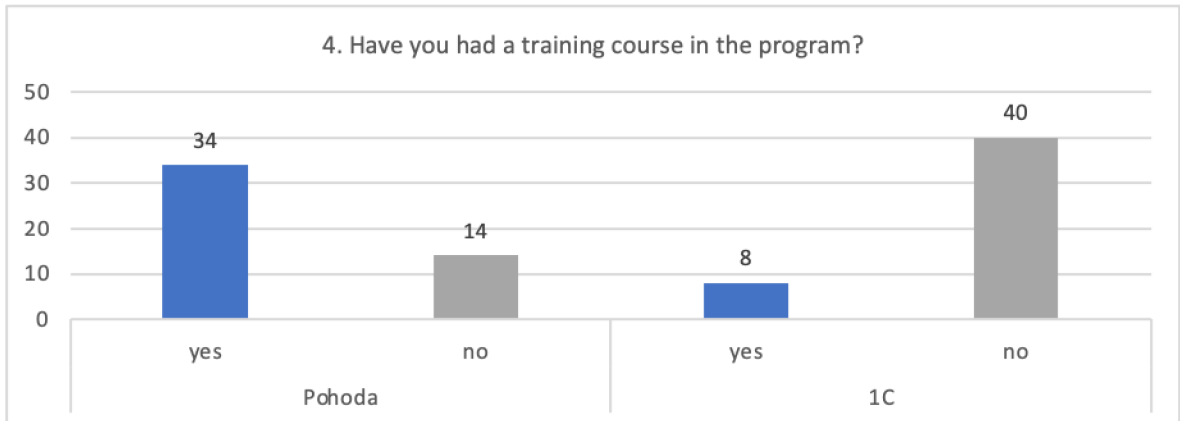
Source: own processing

The next question was about training respondents in the functions of the accounting program (see Figure 9). Despite the fact that 1C software has more functions than the POHODA program, only 8 Russian respondents out of 48 (16 %) had a training course in this software. At the same time the POHODA training program had 34 Czech respondents out of 48 (71 %). However these indicators may be caused by the fact that Stormware, which owns POHODA products, is more actively offering a training course to all customers who have purchased the accounting program.

Figure 10: Evaluation of the complexity of using the program

5. How would you rate the overall complexity of using the program?
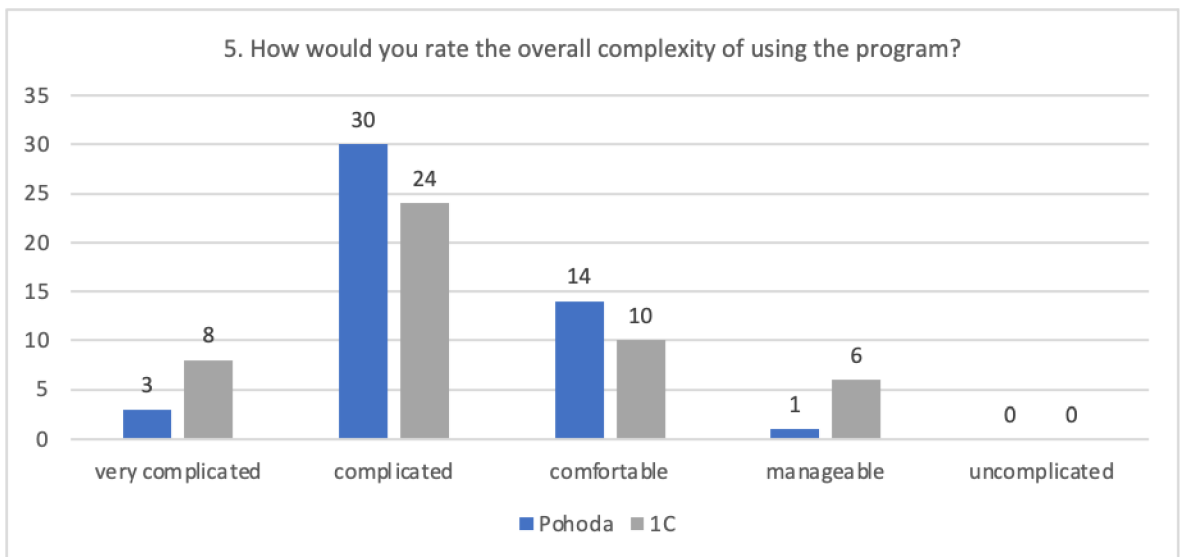
Source: own processing

Figure 10 shows the respondents' answers to the question of how they assess the complexity of using the accounting program. Obviously, the majority of both groups of respondents assess the programs as complicated. It is confirmed by the responses of 30 people in the group of Czech respondents (63 %) and 24 people in the group of Russian respondents (50 %). It must also be noted that a fairly large percentage of people characterize the 1C and POHODA programs as comfortable to use (29 % for Czech respondents and 20 % for Russian respondents). In addition 8 people mentioned that the Russian 1C accounting program is very difficult for them.

Figure 11: Selection of functions that respondents use in the POHODA program
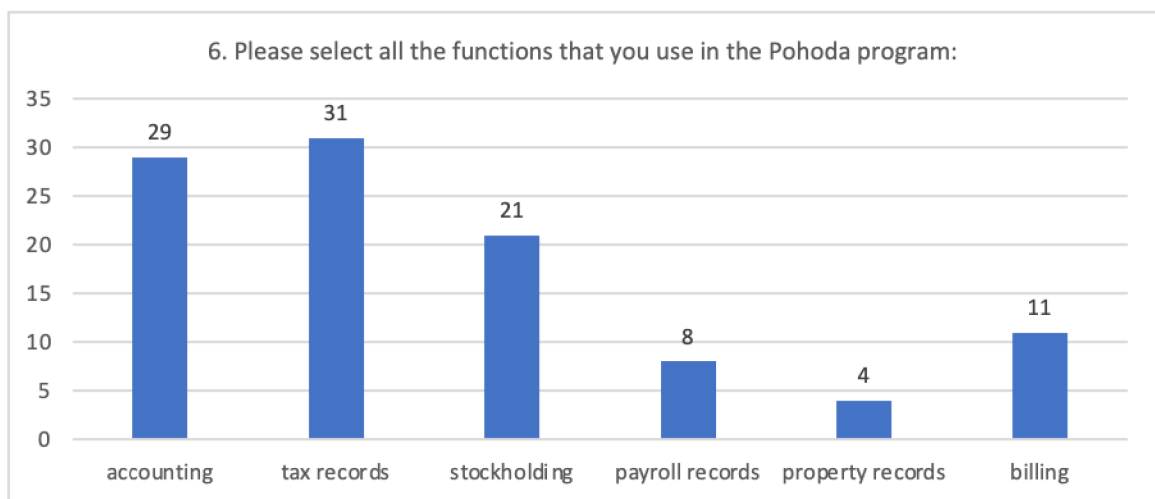
Source: own processing

The figures contain information about the functions that respondents use in their accounting programs (see Figure 11, 12). They are divided into two separate graphs, because the standard version of the 1C program includes more features. While answering these questions, respondents had the opportunity to choose an unlimited number of answers, which clearly shows their interest in certain functions.

Figure 12: Selection of functions that respondents use in the 1C program
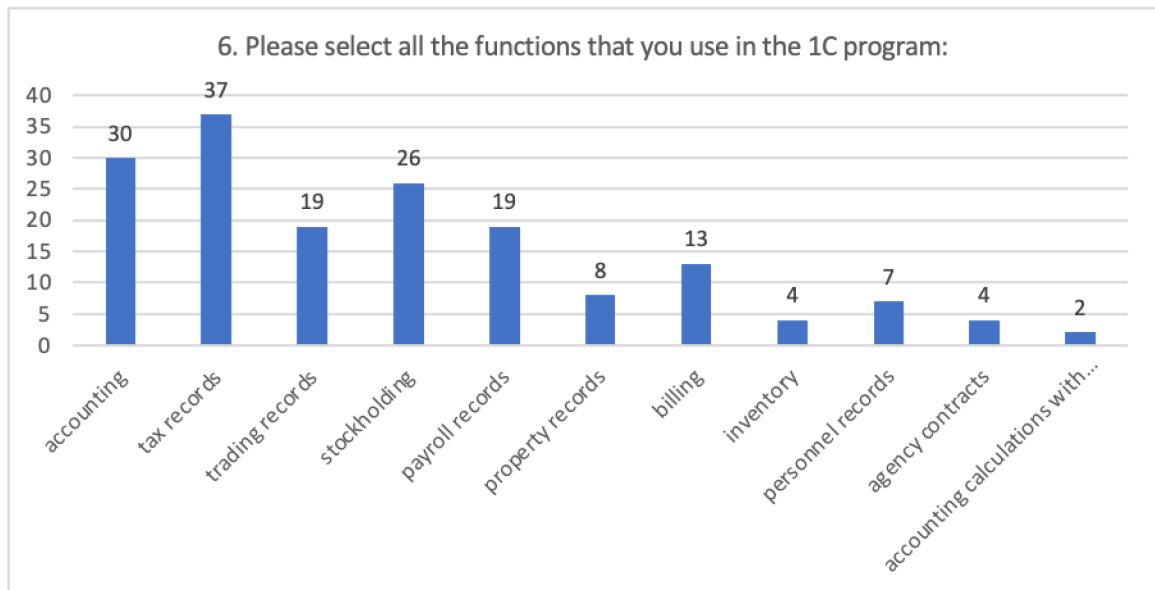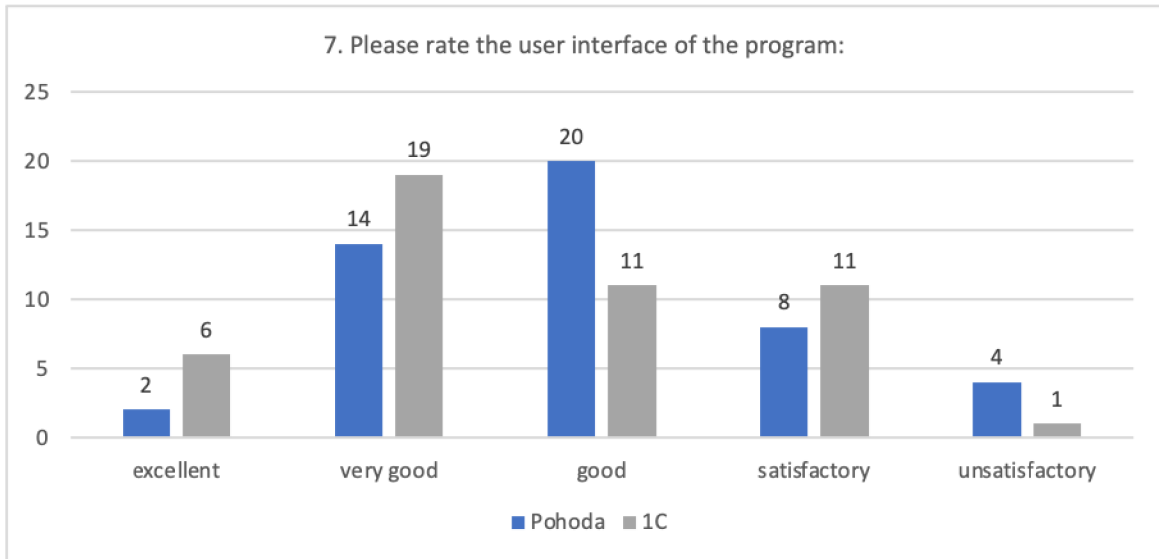

Source: own processing

The most number of respondents in the Czech group chose such functions as tax records (31 respondents, 65 %), accounting (29 respondents, 60 %) and stockholding (21 respondents, 44 %). Least of all Czech respondents who use the POHODA program employ the function of property records (4 respondents) and payroll records (8 respondents). These data tells us that the POHODA program is ideal for working with accounting, taxation and warehouse management, while other functions are not so mandatory for Czech firms or entrepreneurs (because of its size) or perhaps they use other software for it.

What about the Russian group of respondents, tax records, accounting and stockholding are also among the functions they use most often in the 1C accounting program. In addition to this, tax records is used by Russian respondents even more often than by Czech workers, which may be caused by a more complex tax system in Russia. As was mentioned in the description of the 1C program, its configurations are designed in such way that allows users to make tax records according three different systems. This makes it possible to cover a larger area of users who can use this accounting program.

A comparatively large percentage of Russian respondents also use other functions of the 1C program, namely trading records (19 respondents, 40 %), payroll records (19

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respondents, 40 %), billing (13 respondents, 27 %), property records (8 respondents, 17 %) and personnel records (7 respondents, 15 %). Making agency contracts and accounting calculations with counterparties are the features that are in demand only for a small number of respondents. They are also users of the 1C configuration, which is designed for large corporations (1C: Accounting 8.3 KORP) (see Figure 5, 6).

Figure 13: Evaluation of the program's user interface

Source: own processing

The interface can be found among the criteria in which both groups of respondents do not coincide (see Figure 13). Less than half of the POHODA program users mentioned that its user interface is good. In sum a third of other users also noted that program interface is very good or even excellent. Only four people believe that the interface of the Czech accounting program should be changed for a better experience. Users of the 1C program agree more in their evaluation of the software interface. According to 75 % of Russian users of the 1C program, its interface is good or very good, withal 12 % of them believe that it is excellent at all.
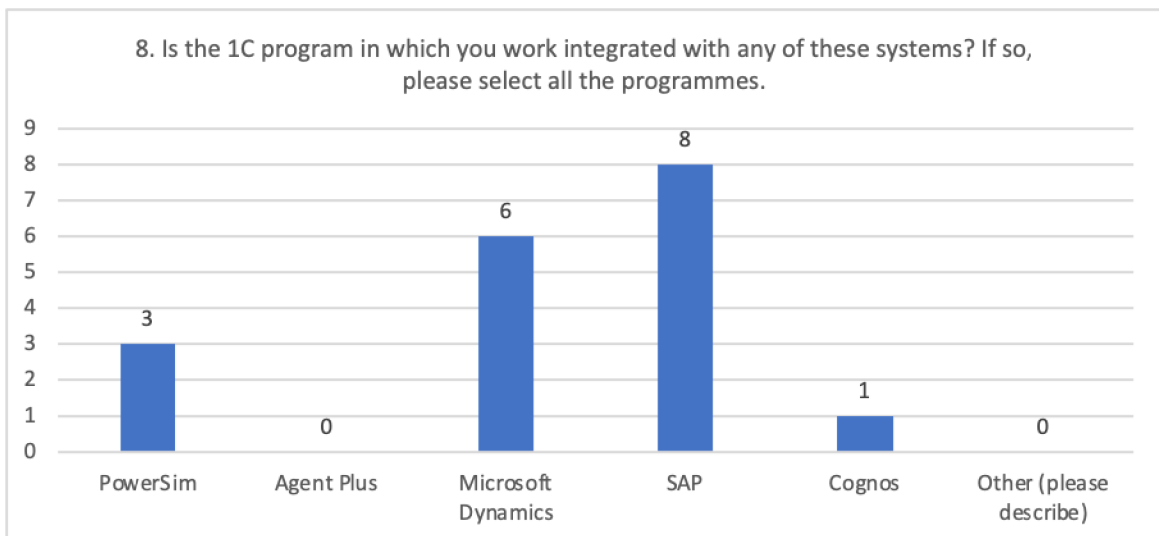
Figure 14: Integrating the POHODA program with the data box

8. Is the Pohoda program in which you work integrated with the data box?
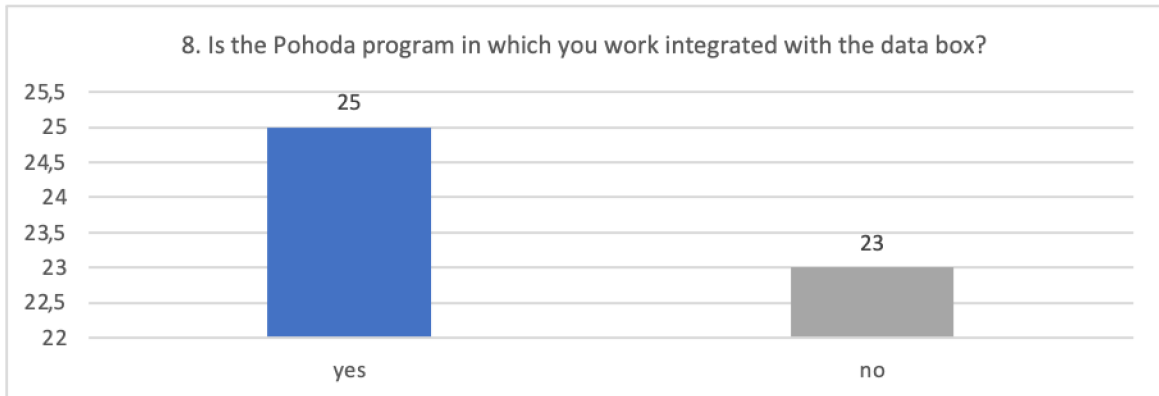
Source: own processing

The eighth question for the group of Czech and Russian respondents was different due to the fact that the accounting programs selected for analysis are integrated with various third-party programs. The question for the Czech respondents was about the integration of the POHODA program with data mailbox, that is enable to send electronic documents to public authorities. This is a very useful feature that allows small private entrepreneurs and companies to monitor the payment of various fees and taxes on time. It is also a good way to communicate with the public administration system anywhere and anytime. The results showed that 25 out of 48 surveyed POHODA users (52 %) use this function.

Figure 15: Integrating the 1C program with another software systems

8. Is the 1C program in which you work integrated with any of these systems? If so, please select all the programmes.

Source: own processing

The question for Russian users was related to the use of 1C and a number of other programs, including PowerSim, Agent Plus, Microsoft Dynamics, SAP and Cognos. In particular, 8 out of 18 people (44 %) who answered this question indicated that they use 1C with the SAP program. This software is best known for producing enterprise resource planning software and helping organisations to manage business operations (manufacturing, sales, finance, HR etc.). Microsoft Dynamics software is integrated with the 1C program for 6 Russian users (33 %) and it means they use it not only for enterprise resource planning, but for customer relationship management as well. The survey also showed that three Russian respondents use the 1C program with PowerSim and Cognos software. This suggests that the 1C accounting program often plays the role of an auxiliary tool for solving other tasks and operations within the company.

Figure 16: Contacting customer support for the help with the program
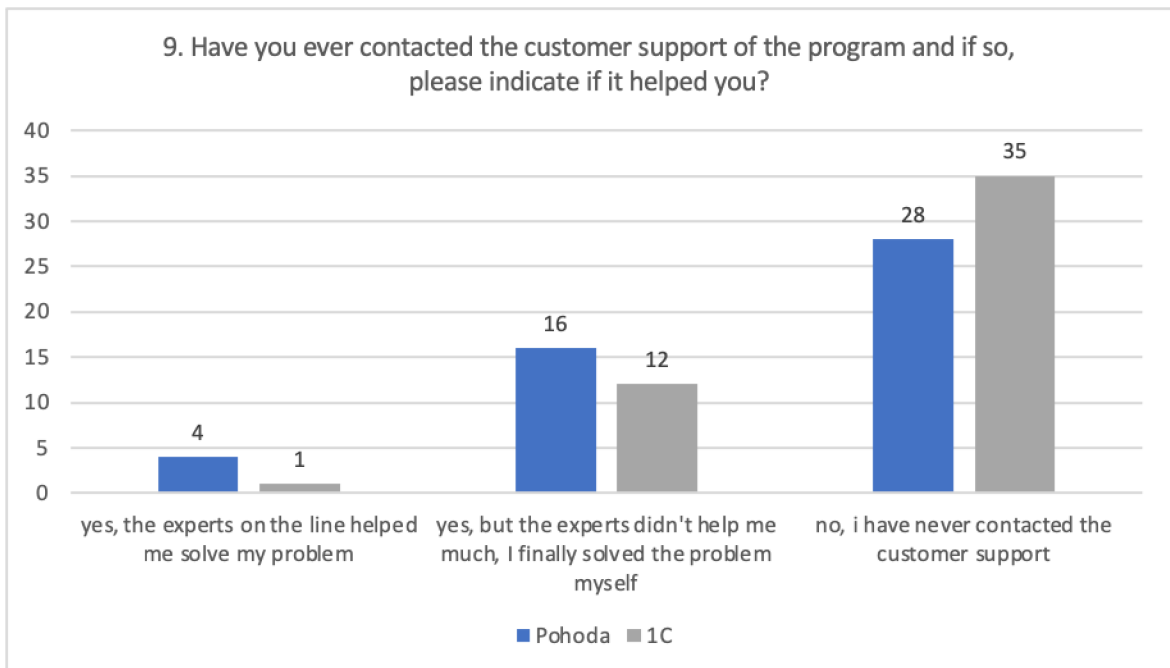
Source: own processing

The last question in the survey was about technical support. It should be noted that the majority of respondents did not use technical support services if they had any problems with the accounting program. This can be explained by the fact that both POHODA and 1C programs are widely distributed among users, so it's possible to find solutions to technical problems on Internet forums or with the help of colleagues. But as for those who have used

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customer support service, 16 out of 20 Czech users (80 %) said, that the experts didn't help them much and they finally solved the problem themselves. A similar situation can be observed regarding to Russian users. Only one person out of 13 respondents in this group (7 %) mentioned that the experts on the line helped solve the problem.

5   Results and Discussion

The analyses in the previous parts of the work gave us the information that allows us to draw conclusions about two accounting programs. They are discussed in detail in this chapter and supplemented with author's comments.

5.1   Comparison of accounting systems 1C: Accounting and POHODA

Before comparing selected accounting systems according to set criteria, it is possible to contrast the essential characteristics of Russian 1C software: Accounting and the Czech program POHODA. Both programs have proven to be suitable for start-ups and small businesses as well as large multi-profile corporations, depending on which version or module the company chooses.

Russian software 1C: Accounting is presented in the form of seven versions, which essentially correspond to seven modules of the POHODA software. All these versions and modules differ in the number of features included and in their focus. It means that version 1C: Enterprise 2015 essentially corresponds to the Mini POHODA module, which targets small business owners. Similarly to 1C: Uproschenka 8 mimics the POHODA Lite module with its functionality. The Basic version 1C: Accounting 8.3, depending on its functions, is the same as the POHODA Standard module. The difference between the two is that the Basic Version 1C: Accounting 8.3 does not require pre-training and makes it possible to keep tax records under different regimes, which is a considerable advantage for Russian businessmen who pay taxes under one or several of the 6 tax regimes.

Remarkably, the Czech software POHODA pays special attention to stock records, which are possible in several ways depending on the selected module (POHODA Profi vs POHODA Premium). On the contrary, it is surprising that POHODA Profi, which according to the modular hierarchy should include more functions than the POHODA Standard, does not allow it to keep tax records. It follows that if a medium-sized enterprise in the Czech Republic wants to acquire software for tax registration, but also accounting (it means, with the possibility to keep an accounting diary, pre-accounting, balance and analysis), he must purchase the POHODA Komplet module, which is the most expensive of all POHODA modules. In other words, for a medium-sized enterprise in Russia, the

Basic Version 1C: Accounting 8.3 is entirely sufficient, while an enterprise of the same size in the Czech Republic will have to buy the module POHODA Komplet.

Furthermore, as regards the comparison of 1C software: Accounting and POHODA in terms of the **ease-of-use and user control**, it is possible to say that both programs are at a satisfactory level. Their user interface (UI) is clear and understandable, and aesthetically pleasing. Each program has a work area, and the main toolbar through which software functions can be used and all sorts of commands called. Both programs have highlighted functional options, but it can be noted that in 1C: Accounting is more than one. So next to elementary command groups like File, Settings, and Help, the software POHODA Komplet includes groups of operations for working with contacts, accounting, invoicing, warehouse management, wage management, ride management and asset management. Comparatively, the software 1C: Accounting offers the possibility of working with banking and treasury operations, business records, inventory records, production monitoring, financial management, personnel records and wages, accounting and tax records, all in a standardized version of the software.

However, it should be added that additional tools are available on the desktop of the POHODA software. They resemble the desktop of Microsoft Office Word and Microsoft Office Excel. For example, it makes it faster to copy data, open files, or fill tables, which natively helps the user control the program more simple. From this point of view, the Czech software works much better, especially for those users who work in parallel with other software developed by Microsoft. In addition, the limited number of command groups looks minimal and may appeal more to those users who need to focus on individual operations. The use of keyboard shortcuts is available in both programs, which is particularly suitable for experienced employees.

Concerning the **software price,** in the case of the Russian program 1C: Accounting price depends on the type of product configuration, the number of users (licenses), whether a standardized or customized program is selected, and ultimately on what premium the product is sold at by distributors. Related to the Czech program, the price depends on the product line, the variant of the program and the number of licenses. Fundamental divergence between program 1C: Accounting and POHODA from a price point of view is that the Czech software with the Start module can be tested within 3 months completely

free of charge. In contrast, Russian software does not offer a similar feature, although a free cloud version of 1C is available: Cloud Accounting 1C: Fresh, for 30 days. However, in this case, it should be noted that in Russia,alternative variants of the 1C program: Accounting in the accounting and registration software market is virtually non-existent, so it is wholly irrelevant from 1C's point of view to offer a product for testing over a long period.

In Russian, for small entreprises or companies with a simple organisational structure, version 1C: Enterprise 2015 will be sufficient: respectively version 1C: Uproschenka for the price of 1,720 CZK. In the Czech Republic, a program version of the Mini at 1,980 CZK will be required for such a user. On top of which it should be noted that the number of documents in the Mini version is limited. Russian companies giving work fewer than 50 employees have to purchase a tailor-made program to match the number of licenses needed. Price of basic electronic version 1C: Accounting 8 is around Kč1,050 (in the case of a physical carrier the price is Kč1,720). In addition, price 1C: Accounting PROF will be Kč4,140, but the amount will be higher as it is one licence. In the case of Czech software, a suitable variant will be the version of the POHODA Standart, which costs CZK 7,980 per 1 license. Each additional certificate will cost the company Kč 3,190. The situation is similar for the purchase of software for larger companies and corporations. In Russia, the price of such software will be from 10,700 CZK, while in the Czech Republic, the price is 11,980 CZK.

At first glance, the price of Russian software is lower compared to the Czech program. But considering that average wages in Russia are twice as small as in the Czech Republic, the offer for entrepreneurs no longer seems so advantageous. What can be assessed well on the Russian program, however, is that the price of the software is entirely in line with the size and needs of different companies. Therefore, it is not more convenient to purchase more expensive software to use many different features. The substance of price 1C: Accounting is the number of licences, while functionality is crucial for the POHODA program. In addition, 1C is: Accounting with easy-to-use software that does not require additional staff training, as is the case with the POHODA system.

The last criterion taken into account when comparing selected software is **functionality**. In terms of accounting and tax records, 1C: Accounting has far more

benefits than POHODA. It has more functions in this area and, in addition, allows the program to be adapted according to the specifics of each particular firm and its accounting principles. In addition, it is suitable for accounting for multiple organisations as all data are collected in a single database. In the case of the POHODA software, these features need to be paid for. In addition, 1C: Accounting offers the registration of bank and cash transactions, automates complex operations and calculations (for example, automatically fills in tax returns), performs the closing operations at the end of the month and takes into account the legislation of the creation of financial statements.

Both programs can process accounting data which differs for different branches. They have payroll functions (for the program 1C: Accounting also personnel records), business records and warehouse economy. At the same time, the software works with foreign currencies, while the POHODA software also shows the user exchange differences. Furthermore, both accounting systems carry out inventories, but 1C: Accounting also automatically carries out the operations required to register at the end of the month. The Russian software automates the entire cycle of work with agency contracts, accounts for indirect expenses, performs accounting calculations with counterparties and also allows express control of accounts. Other benefits include integration with other 1C products (1C: Trade management, 1C: Wages and management of human resources, etc.).

However, in the case of Czech software, it is possible to highlight the possibilities of working with property, the security of transmitted data and also the network traffic, which allows users to work in the program at the same time, with the possibility of setting access rights to the subsection of the system. Besides, the program POHODA automatically updates the system without the need to buy a newer version of the software, unlike the program 1C: Accounting. Its other advantage is unquestionably foreign-language interfaces, which will be suitable for companies with a multicultural team of workers.

As for the results of the survey, it showed that Russian users prefer the basic version of the 1C program or its PROF configuration, which is suitable for medium-sized businesses. Czech users in most cases use either the standard version of the program (POHODA Standard) or its advanced version (POHODA Komplet). It also turned out that almost 80 % of Russian users think that the price of the accounting software matches its

functionality. At the same time only a quarter of Czech users agreed with this ratio. Both groups of respondents noted that the functionality of the accounting program they use is good or very good. It is also interesting that 70 percent of respondents who use the Czech POHODA program took a training course before using it.

Low interest of Russian users in taking the training course in the 1C program may be the reason, why a relatively high percentage of respondents in this group find the software very difficult to use. However, the results of the survey showed that users of the 1C program utilize a larger number of functions in comparison with users of the POHODA software. Both groups of respondents primarily use such options as tax records, accounting and stockholding. Beyond that user of the 1C program also do trading and payroll records, billing, property and personnel records.

Russian and Czech users also rate the interface of accounting programs equally well. The survey showed that more than half of the Czech users have integrated POHODA program with data mailbox. In contrast, Russian users often have the 1C program integrated with ERP and CRM programs, such as SAP and Microsoft Dynamics. Most of the respondents in both groups did not use customer support services to solving problems with the accounting programs. But those who used these services, in most cases solved their problems themselves.

Overall, it could be noted that the functions of the program 1C: Accounting are more diverse compared to the POHODA software. It offers users more options, although the number can be confusing for some employees. Ultimately, it all depends on what purpose and what company uses the software.

6 Conclusion

The use of various accounting programs makes it possible to significantly facilitate accounting and save the accountant's time, which is always so sorely lacking. A huge range of solutions for various business entities allows users to choose the most acceptable accounting program. Automatic processing of a large amount of information is very important in the current working conditions of an accountant.

This bachelor's thesis is dedicated to comparing two accounting programs used by private entrepreneurs and employees of firms in the Czech Republic and Russia. The programs were compared with each other according to three selected criteria, which were the interface, price and functionality. In addition, there was a survey of accountants who use the Russian 1C program and the Czech POHODA software.

The results of the comparison showed that both programs fulfil the requirements of modern accountants. Its interface is minimalistic and unostentatious, while the user always has the necessary functions at hand. The price of the programs depends on the selected configuration and other factors, such as the number of licenses and individual set-up. Despite this, it should be noted that the 1C program will cost for russian accountants much cheaper than for the Czech POHODA users. This is especially noticeable if we take into attention that the basic version of the 1C program offers a larger number of functions compared to the standard POHODA program.

This is one of the main advantages of the Russian 1C program, along with the ability to customize accounting processes for the individual requirements of each organization or its specific departments. However, the Czech POHODA program allows users to change the language of the software, which means it could be used by non-Czech speakers (for example, by foreign companies with a branch in Czech Republic).

The survey confirmed the results of the comparative analysis, as well as that the Russian 1C program price corresponds to the number of its functions. It's also important to note that it is quite difficult to get hold of these functions without an additional training course, which takes 70% of the POHODA program users. It's the reason why the 1C program may seem more complicated than the POHODA software for many users. In the end, each company has its own decisive word in the matter of evaluating the accounting program, based on its own goals, preferences and tasks.

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