DESCRIPTION OF THE BASIC PRINCIPLES OF OPERATION OF THE ACCOUNTING COMPONENT OF THE SPECIALIZED SOFTWARE 1C: ACCOUNTING

Natalia CURAGĂU
PhD, Associate Professor,
Academy of Economic Studies of Moldova, Moldova
E-mail: curagau.natalia.zaharia@ase.md
ORCID: 0000-0002-1953-0330

Rodica CUȘMĂUNSĂ
PhD, Associate Professor,
Academy of Economic Studies of Moldova, Moldova
E-mail: cusmaunsa.rodica.gheorghe@ase.md
ORCID: 0000-0003-0444-9799

Iuliana ȚUGULSCHI
PhD, Associate Professor,
Academy of Economic Studies of Moldova, Moldova
E-mail: tugulschi.i@ase.md
ORCID: 0000-0001-8544-7327

Abstract: *Technology is a priority partner for the accounting profession, designed to assist in the recording of economic transactions characteristic of an organisation's core activities, supported by documentary evidence, in strategic decision-making on data recording, storage and analysis, and in risk management. The 1C Accounting system can be used to maintain any accounting sections at enterprises of various types. The purpose of this article is to review and describe the basic principles of operation of the Accounting component of the 1C Accounting system, as well as to review examples of working with the system. The information presented is a brief description of the concepts of the 1C Accounting system that the user of the programmed operates with in the process of using the system. Among the concepts listed below, the basic (general) concepts of the 1C Accounting system will be highlighted, as well as concepts relating exclusively to the Accounting component.*

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1. Introduction

This article examines the fundamental principles of accounting implemented by the Accounting module of the 1C:Enterprise system, as well as techniques for working with the system, describes examples of how to use the software, which, at the domestic level - after authorized specialists have made various modifications to the configuration of purchased or imported programs to ensure compliance with current national legislation – can be purchased as derivative products on the domestic market under the name 1C: Accounting.

The relevance of this article, which marks the start of a series of publications describing the basic principles of operation of the Accounting module within the specialised 1C: Accounting - a product developed and distributed on request in the domestic market by authorised companies - is driven by the need to automate the workplace, which involves the

use of modern technologies, including the optimisation of work processes leading to the minimisation or elimination of manual work, the effective organisation of accounting work, ensuring the timely entry and processing of business transactions; minimising the delegation of tasks to a larger team within the finance department, which entails significant staff costs; minimising routine work with documents supporting the organisation's business transactions; minimising errors in the analysis of the enterprise's activities from an accounting perspective and in final reporting to the relevant state authorities; reduction or elimination of penalties imposed by tax authorities, as well as other measures necessary to improve the efficiency of accounting work processes through the use of specialised information systems, developed in accordance with modern programming languages and based, in particular, on the National Accounting Standards, International Financial Reporting Standards, etc.

This article is intended both for users of the information system who are responsible for it is operation such as accountants, payroll officers, configuration specialists, students during their studies and for users who work with a limited set of the programme's functions, including operators, managers and company directors.

2. Literature Review

1C: Accounting is an intangible asset, a software platform for the comprehensive and rapid automation of all business processes for enterprises interested in acquiring and purchasing specialized professional software, including the 1C: Accounting program, developed entirely using various programming languages and specialized software, including 1C: Enterprise, with usage rights acquired through import.

Săcărin, Bunea and Guinea (2021, Vol. II) confirms that an entity's operating cycle must always be considered in conjunction with its primary and secondary business activities, representing the period of time between the acquisition of assets intended for processing and their final conversion into cash or cash equivalents. Depending on the nature of the business, the duration of the entity's operating cycle may exceed 12 months.

According to Tax Code No. 1163/1997, a business entity is any individual or legal person engaged in entrepreneurial activity (Parliament of the Republic of Moldova, 1997, Art. 5, paragraph (13)).

According to Lozan (2024), an operating system is a set of programs that manages the computer's physical resources and facilitates interaction between hardware and software components. It ensures the efficient distribution of resources to various programs and mediates communication between physical equipment and the software used by users (p. 8).

According to Lungu and Bâra (2007), a data warehouse is a centralized repository of detailed data from all relevant sources within an organization, enabling dynamic querying and detailed analysis of all information.

Databases are also represented by the relational model. According to Lungu (2005), the relational model is defined by the data structure, the operators that act on the structure, and the integrity constraints. Capațina and Moraru (2019) conducted a study on calculations using tabular data to generate reports based on financial, statistical, and accounting operations, which can subsequently be used to create charts and graphs.

According to Oprean and Țîțu (2007), the revolution in production systems - brought about by the widespread introduction of microelectronics and information technology, the development of flexible manufacturing systems, and the use of cutting-edge technologies - has made it possible to produce increasingly complex products.

The rapid evolution of technology, particularly in the field of mobile devices, prompted the author Zamfiroiu (2016) to develop and describe a study on the creation of software metrics for evaluating the quality of mobile applications used in the educational environment.

The author Mazilescu (2009) studied the technologies required for building distributed applications, programming languages, the characteristics of the programming languages relevant to the study, and projects and solutions developed using the analysed technology. Năstase and Năstase (2002) explain technological evolution through the importance of information exchange and the advantages offered by computer networks.

According to Mazilescu (2016), an information system is a working system whose internal functions are limited to processing information based on six types of operations: acquisition, transmission, storage, retrieval, manipulation, and display of information. An information system produces information, assists, or coordinates the work performed by other work systems. A work system is a system in which participants (people and/or machines) carry out a process using information, technology, and other resources to produce products and/or provide services intended for internal or external customers.

According to Baldin and Utkin (2006), an automated management system is a system designed to automate all or most of the management tasks performed by a collective management body (shareholders, founders, the board of directors, etc.).

According to the Accounting and Financial Reporting Law No. 287/2017, asset recognition involves recording and presenting an accounting item that meets the recognition criteria established in accounting standards (Parliament of the Republic of Moldova, 2017, Art. 3).

The definition of intangible assets is found in the works of various authors through common approaches; for example, Grigoroi et al. (2021) proposed a definition stating that intangible assets are non-monetary assets that do not have a physical form, are identifiable, and are controllable by the entity.

The National Accounting Standard „Intangible and Tangible Assets" regulates the recognition and measurement of intangible assets, including computer software (Ministry of Finance of the Republic of Moldova, 2013).

Săcărin, Bunea and Guinea (2021, Vol. I), define intangible assets as non-monetary items, as they generate economic benefits for the entity through their use rather than through the receipt of cash at maturity, as is the case with receivables, for example.

According to the Methodological Guidelines on Accounting for Individuals Engaged in Entrepreneurial Activities, intangible assets are non-monetary assets that do not have a physical form and have a limited useful life (e.g., concessions, licenses, and trademarks; copyrights and protection titles; computer programs and other intangible assets (websites, recipes, formulas, models, designs, etc.)) (Ministry of Finance of the Republic of Moldova, 2022, Art. 31).

The accounting principles pertaining to computer programs, including specialized software such as 1C: Accounting, are developed and set forth in the entity's Accounting Policies. According

to the National Accounting Standard „Accounting Policies, Changes in Accounting Estimates, Errors, and Subsequent Events", accounting policies are selected by each entity independently and approved for each reporting period by the person responsible for accounting and financial reporting (Ministry of Finance of the Republic of Moldova, 2013, Art. 5).

According to the National Accounting Standard „Intangible and Tangible Assets", the initial recognition of intangible assets is carried out as set forth in paragraph 6 of the standard, subject to the following specific rules: intangible assets held in or on a physical object, such as data carriers (in the case of software) or legal documentation (in the case of a license), are recognized on the date of acquisition of the right to use such information (Ministry of Finance of the Republic of Moldova, 2013, Art. 39).

Pursuant to the National Accounting Standard „Presentation of Financial Statements", in the Balance Sheet, one of the forms of the Financial Statements, line 020 „Intangible Assets in Use" reflects the carrying amount of intangible assets put into use, determined in accordance with the National Accounting Standard „Intangible and Tangible Assets." Lines 021–024 of the Balance Sheet present the carrying amount of the classes of intangible assets: concessions, licenses, and trademarks; copyrights and protection titles; software and other intangible assets (Ministry of Finance of the Republic of Moldova, 2013, Art. 32).

Artificial intelligence, according to Andone and Tugui (1999), is a field that is increasingly attracting the attention of economists, managers, and other professionals, as knowledge-based expert systems, genetic algorithm-based systems, fuzzy systems, hybrid systems, and neural networks are artificial intelligence systems poised to play an increasingly important role in their professional lives.

Nuno (2022) considers that, in fact, some authors present intelligence as a blend of concepts drawn from classical scientific disciplines, such as philosophy, mathematics, economics, neuroscience, psychology, computer science, control theory, cybernetics, and linguistics. With the widespread use of artificial intelligence, legal entities and individuals - including those who use specialized software - must not overlook information security.

Information security is a process aimed at ensuring the protection of information from unauthorized actions, such as unauthorized access, use, disclosure, interruption, modification, or destruction of information. Zgureanu (2018), argues that security assurance techniques can be applied to any information, regardless of its nature, and it is important to note that information has value, particularly when it is the subject of exchange or processing - that is, precisely when it is vulnerable to parties that cannot be considered trustworthy.

All of the points presented by the author, based on an analysis of the scientific literature - which formed the authoritative foundation of the research - enable us to establish, through research, the need to examine the basic principles governing the operation of the Accounting module of the specialized software 1C: Accounting, principles that were selected for study by the author, as it was established through an examination of the working procedures employed by specialists trained in accounting and finance that research in this field is current and subject to further examination by the author.

Methodology

The research method is based on the analysis of theoretical and practical materials on problematic aspects of using the 1C: Accounting system, intended for users of this software

responsible for working with the system, including accounting specialists. The theoretical framework is based on analysis, synthesis, deduction, and the inductive method, used to achieve the clearest and most representative interpretation.

The importance of the research presented in this article lies in achieving the aforementioned goal and objective by examining the fundamental operating principles of the Accounting component of the 1C:Enterprise system, as well as the works, research, and opinions of authors of specialized literature, scientists, and researchers, with the goal of improving the accounting and use of the 1C:Accounting system.

Results and Discussion

Assets play a significant role in the statement of financial position. A mandatory requirement of the provisions of the National Accounting Standards „Presentation of Financial Statements" is the classification of assets in the statement of financial position - such as the balance sheet - into non-current assets and current assets (Ministry of Finance of the Republic of Moldova, 2013, Art. 22). According to Turcanu and Golocialova (2015), fixed assets include intangible assets, tangible assets, and financial assets.

Over the past 20 years, in developed economies, the demands of the active market for goods and services have led to fiercer competition among business entities. Under these conditions, the drive toward achieving the desired commercial results has prompted significant investments in marketing and in areas that could support the entity's competitive capacity. As a result, a diversified system of indicators expressing competitive capacity was created, which, from an economic standpoint, represents intangible assets: the trademark (trademark logo and registered name); goodwill (business goodwill), identified through investment in funds, new technologies, and technological solutions.

According to Grigoroi et al. (2021), computer software consists of a set of technical and operational documentation, as well as programs for information processing systems. Computer software that controls the operation of technological equipment or other machinery are recorded in accounting as an element of this group of intangible assets if they are identifiable, i.e., accounted for separately from the computer and equipment whose operation they control (they are not an integral part of them), and if their value can be determined separately (as in the case of the specialized software 1C. Accounting, which is purchased and identified separately from the technical equipment). Otherwise, such computer programs are included as part of the respective fixed assets (a component part of the computer or machinery).

Information systems have become absolutely essential in today's society, providing users with access to a wide variety of applications and, by extension, information, while also serving as a fast-paced communication medium. For example:

- remote access to programs, through which the user has the latest version of the product at their disposal, including specialized software such as 1C: Accounting, and the ability for the accountant to enter information from supporting documents regarding the economic transactions carried out by the enterprise;
- remote access to databases for performing economic operations related to the remote purchase and sale of goods and services (purchase invoices, sales invoices, etc.),

banking operations, calculation and payment of employee salaries, and other fees calculated and paid to the entity's administration, etc.

When the topic of automation comes up, individuals and businesses interested in cutting-edge technologies needed to carry out core operational activities often envision complex IT systems and expensive software. But in reality, automation is primarily about process optimization: eliminating manual routines, implementing standardized procedures, and delegating tasks to a professional team.

Outsourcing accounting is one of the simplest and most effective ways to automate bookkeeping without implementing software. Thanks to a well-coordinated team, organized internal processes, and a systematic approach, the business achieves results quickly, without extra effort. However, currently, a large percentage of users of professional software such as companies in the real sector and government agencies - are automating financial operations by using specialized software, purchased as needed from domestic or foreign companies that develop and sell these programs as finished products in the form of modern data storage and processing technologies, including those for the financial sectors of organizations.

Building on the procedures outlined by Garofil (2023), we assume that a company purchased a software program during the implementation phase and requested additional developments, for which a supplementary agreement was signed.

Let us assume that the services for the creation, implementation, and installation of a specialized software program, for example, 1C: Accounting, are provided within the territory of the Republic of Moldova by a resident legal entity over a period of 6 months, and their value amounts to 62,400.00 lei, including 20% VAT – 10,400.00 lei.

According to the Purchase/Sale Agreement concluded between the buyer company and the supplier entity, the supplier's tax invoices must be paid on the date the specialized software program 1C: Accounting is put into operation.

In addition to the cost of purchasing the software, the buyer incurred costs totalling 9,720.00 lei, including 20% VAT - 1,620.00 lei, related to the professional services provided by a law firm to finalize the contract for this transaction.

To confirm the economic transaction involving the creation, implementation, and installation of the software, the following documents must be prepared.

Service Agreement: Pursuant to the provisions of the Civil Code No. 1107/2002, under a Service Agreement, one party (the service provider) undertakes to provide certain services to the other party (the beneficiary), and the latter undertakes to pay the agreed contractual amount. The subject matter of the service contract consists of services of any nature (Parliament of the Republic of Moldova, 2002, Art. 1013).

Pursuant to the Accounting and Financial Reporting Law No. 287/2017 (AFRL, 287/2017), the entity shall use standardized forms for primary documents, as approved by the Ministry of Finance and other public authorities. In the absence of standardized forms or if they do not meet the entity's needs, the entity shall develop and use document forms approved by its management in compliance with the requirements of AFRL, 287/2017 (Parliament of the Republic of Moldova, 2017, Art. 11(4)).

Primary documents prepared both on paper and in electronic form have the same legal force. If the primary document is prepared in electronic form, the entity is required to provide the user with a paper copy of the document upon request.

According to the Accounting and Financial Reporting Law No. 287/2017, primary documents must contain the following mandatory elements:

a) the name and number of the document;

b) the date the document was prepared;

c) the name, address, and IDNO (tax identification number) of the entity on whose behalf the document is drawn up;

d) the name, address, and IDNO (tax identification number) of the document's recipient, and for individuals - the IDNP (personal identification number);

e) the content of the economic transactions;

f) the quantitative and monetary units in which the economic transactions are expressed;

g) the positions, surnames, first names, and signatures of the persons responsible for carrying out (performing) the economic transactions (Parliament of the Republic of Moldova, 2017, Art. 11(7)).

Since there is no standard form for a service acceptance report, the company must prepare one on its own, ensuring that it includes the following mandatory elements:

- Minutes of Commissioning of Intangible Assets: On the date of commissioning of intangible assets, the company must prepare Minutes indicating the date of commissioning of the intangible assets, their acquisition cost, and their useful life, based on which depreciation will be calculated in accordance with one of the methods provided for in the National Accounting Standard „Intangible and Tangible Assets" (Ministry of Finance of the Republic of Moldova, 2013, Art. 4).
- Documents evidencing payment for services: The document confirming payment for services via bank transfer is the payment order, and for cash payments, the cashier's receipt.

Based on the economic transactions described, the following accounting entries are recorded (see Table 1).

Technology is a key partner for the accounting profession, designed to assist in recording the economic transactions characteristic of an organization's core activities as documented in strategically addressing issues related to data recording, storage, and analysis, as well as in risk management.

This article describes the basic principles of operation of the „Accounting" component of the 1C: Enterprise system and discusses methods for working with the system. Configuration issues are not addressed here.

Table 1. Accounting entries for recording the creation, implementation, and installation of the 1C: Accounting software

(in MDL)

No.	The nature of the economic transaction	Total value	Corresponding accounts		Supporting documents
			Debit	Credit	
1	2	3	4	5	6
1.	Costs associated with the design, implementation, and installation of the purchased software, up to the date of commissioning (62,400.00 lei - 10,400.00 lei (VAT) = 52,000.00 lei)	52000,00	111 Intangible assets in progress	5211 Commercial debts in the country	Financial invoice, Register of Procurements, Service handover report, Ledger for accounts 111 and 5211.
2.	VAT deduction relating to the value of the intangible asset 1C: Accounting purchased (52,000.00 lei * 20% / 100% = 10,400.00 lei)	10400,00	5344 Value-added tax liabilities	5211 Commercial debts in the country	Financial invoice, Register of Procurements, Service handover report, Ledger for accounts 5211 and 5344.
3.	Payment for services provided by the supplier (52000,00 lei + 10400,00 lei (VAT) = 62400,00 lei)	62400,00	5211 Commercial debts in the country	241 Cash flow, 242 Current accounts in local currency, 243 Foreign currency current accounts	Payment order or cashier's order, Account statement or Cash register, Ledger for accounts 241, 242, 243 and 5211.
4.	Confirmation of receipt of professional services for the finalisation of the contract for the purchase and sale of the 1C: Accounting software by a law firm (9720,00 lei - 1620,00 lei (TVA) = 8100,00 lei)	8100,00	111 Intangible assets in progress	5443 Other estimated current liabilities	Financial invoice, Register of Procurements, Service handover report, Ledger for accounts 111 and 5443.
5.	Eligibility for VAT deduction on professional services received from a law firm (8100,00 lei * 20% / 100% = 1620,00 lei)	1620,00	5344 Value-added tax liabilities	5443 Other estimated current liabilities	Financial invoice, Register of Procurements, Service handover report, Ledger for accounts 5344 and 5443.
6.	Payment for services provided by the law firm (8100,00 lei + 1620,00 lei (TVA) = 9720,00 lei)	9720,00	5443 Other estimated current liabilities	241 Cash flow, 242 Current accounts in local currency, 243 Foreign currency current accounts	Payment order or cashier's order, Account statement or Cash register, Ledger for accounts 241, 242, 243 and 5443.
7.	Implementation of the 1C: Accounting software (rd.1 + rd. 4), (52000,00 lei + 8100,00 lei = 60100,00 lei)	60100,00	1123 Software programs	111 Intangible assets in progress	Protocol for the Commissioning of Intangible Assets, Accounting Note, Ledger for accounts 111 and 1123.

***Source**: Developed by the author*

According to Baldin (2012), Configuration management is one of the supporting processes that underpin the core processes of the software lifecycle, primarily software development and maintenance. When creating projects for complex information systems consisting of many components, each of which may have variants or versions, the problem arises of tracking their relationships and functions, creating a unified structure, and ensuring the development of the entire system. Configuration management allows for the organization, systematic tracking, and control of changes made to software at all stages of the lifecycle .

The 1C: Accounting system can be used to manage any aspect of accounting at enterprises of various types that may engage in different types of business activities.

1C: Enterprise can support different accounting systems and maintain records for multiple enterprises within a single database.

The diverse and flexible capabilities of the 1C: Enterprise system allow it to be used both as a fairly simple and intuitive tool for accountants and as a means of fully automating accounting processes, from entering source documents to generating financial statements.

The 1C: Accounting system can be used to manage virtually any area of accounting:

- bank and cash transactions;
- fixed assets and intangible assets;
- materials and inventory;
- goods, services, and production;
- foreign currency transactions;
- settlements with organizations, debtors, creditors, and accountable persons;
- payroll accounting;
- budget settlements;
- other accounting areas.

The 1C: Accounting system offers flexible accounting capabilities:

- synthetic accounting based on a multi-level chart of accounts;
- accounting using multiple charts of accounts;
- foreign currency accounting and currency hedging;
- multidimensional analytical accounting;
- multi-level analytical accounting for each dimension;
- quantitative accounting;
- accounting for multiple enterprises within a single database.

Data entry in 1C: Enterprise can be organized with varying degrees of automation:

- manual transaction entry mode,
- standard transaction mode;
- automatic transaction generation based on documents.

An important distinction between accounting accounts and other data types is the ability to create accounts both in the configuration and within the database itself. Including specific accounts in the configuration is used when the configuration itself is created using these accounts and their specific properties, for example, if the configuration specifies the automatic generation of journal entries for these accounts.

Brief description of system concepts. The information provided below is a brief description of the concepts of the 1C: Enterprise system that the user works with during system operation. Among those listed below, we can distinguish the basic (general) concepts of the 1C: Enterprise system, as well as concepts that relate exclusively to the „Accounting" component.

Basic Concepts of 1C: Enterprise.

Constants. As a rule, constants are used to work with fixed and semi-fixed information, but they can also represent data that changes periodically. These are mainly the most general details about the organization being accounted for: „Company Name,", „VAT Rate,", „Chief Accountant's Full Name," etc.

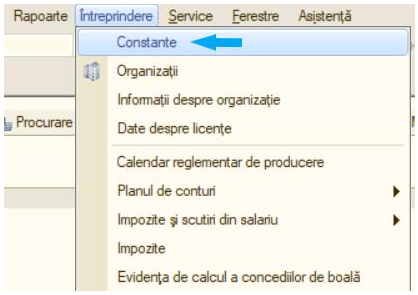

Figure 1. Setting Constants using the Program's Information blocks
***Source**: Developed by the author*

Reference Lists. These are designed to store information about a large number of similar objects, which are used for maintaining analytical records and filling out documents. Typically, reference lists include inventories of fixed assets, materials, organizations, currencies, goods, employees, and others.

1C: Enterprise supports working with multi-level reference books and subordinate reference books.

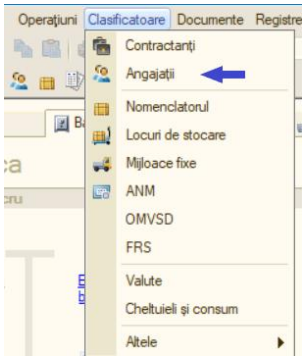

Figure 2. Types of Classifiers for Categorizing information
***Source**: Developed by the author using the specialized software 1C: Accounting*

Enumerations. Enumerations are used in the system to define sets of fixed (non-user-modifiable) values. Typical examples of enumerations include payment methods (cash, non-cash, barter), founder type (legal entity, individual), employee types (full-time, part-time), and so on.

Documents. Documents can be used to record any events occurring at the enterprise, as well as to manage settlements and data in 1C: Enterprise. As a rule, the set of documents in 1C: Enterprise corresponds to the set of actual source documents used in the organization that need to be entered into the database: payment orders, invoices, receipts and delivery notes, cash orders, etc.

Each document has a visual representation (screen form) and may contain an unlimited number of fields in the header and body, which are filled in when the document is created (entered into the system). In addition, a document typically has a print form, which serves as its „paper" equivalent.

An important feature of a document is its ability to automatically generate an accounting transaction. Such a transaction will be associated with the document. Manually entered transactions are, in fact, also a special type of document, which is called an „Operation."

Journals. 1C: Enterprise provides journals for viewing documents. The document journal allows you to view a list of documents sorted by document type or all documents at once.

Reports and processing. Reports are used to obtain various types of information, including summaries or detailed data selected based on specific criteria. Reports are used both to analyze accounting totals and cash flow (trial balance, journal-order, etc.) and to generate data for tax authorities and other agencies (balance sheet, tax returns, and other reports). Processes are used to perform various service or routine tasks, such as price indexing in product catalogs.

Concepts of the „Accounting" component.

Accounting accounts. Accounting accounts (hereinafter "Accounts") are designed to store charts of accounts, i.e., objects of synthetic accounting for an enterprise's funds. The essence of these objects fully corresponds to the generally accepted understanding of accounting accounts. The properties of accounting accounts can be flexibly configured depending on the accounting system adopted in a specific country and for a specific type of enterprise.

1C: Enterprise can support multiple charts of accounts simultaneously. For each chart of accounts, you can define a custom account code length and the number of subaccount levels, as well as the number of digits in the subaccount for each level.

Transactions and journal entries. Movements of funds are recorded in accounting as transactions and journal entries. A transaction is a complete representation of a business transaction that occurred at an enterprise, as reflected in the accounting records. It may contain several journal entries. Journal entries do not exist independently of transactions.

Each journal entry belongs to one and only one transaction. For example, a transaction involving the receipt of an advance payment will contain two journal entries: the crediting of funds to the checking account and the accrual of VAT on the advance payment received.

Subaccount. The term „subaccount" is used to denote a set of values used for maintaining analytical records for accounting accounts. Subaccounts are typically objects for which analytical accounting is maintained at the enterprise: fixed assets, organizations, goods, etc.

The subaccount type defines the set of objects of a specific type that are used for analytical accounting. Each subaccount type has one of the data types available in the system, which determines the set of values for subaccounts of that type - usually a reference table or a list.

For example, the „Fixed Assets" subaccount type will have the type „Fixed Assets" lookup table. At the same time, two subaccount types can have the same lookup table type: for example, the „Inventory" and „Fixed Assets" subaccount types can refer to the same „Tangible Assets" lookup table.

Existing subaccount types are used to configure analytical accounting for general ledger accounts. When entering journal entries for accounts subject to analytical accounting, subaccount values are entered according to their types.

Standard Transactions. The standard transaction mechanism allows users to automate the entry of frequently recurring transactions. To do this, the user creates a standard transaction template, in which they define a „scenario" for the transactions. When entering a transaction using a standard transaction, the data is automatically populated based on the standard transaction template. If necessary, missing transaction values (analytical objects, currency, quantity, and others) are requested, and transaction amounts are calculated using the formulas defined in the template.

Valid Transactions. The valid transaction mechanism is designed to automatically validate entered transactions. The user populates the list of valid transactions according to their understanding of proper accounting practices. Then, during transaction entry, if the corresponding parameter is enabled, the system validates the transaction entries using the list of valid transactions.

Transaction and Operation Logs. The transaction log is used to view a list of all accounting transactions. In this log, each transaction is displayed on a single line containing the most important information (date, number, description, amount). The transaction log allows you to view existing transaction entries in a consolidated list.

Principles of Operation of the 1C: Enterprise System.

The operation of the 1C: Enterprise system is divided into two distinct processes: setup (configuration) and the user's direct work involving record-keeping or performing calculations. Thus, all work with the system can be divided into two stages, which can be alternated at will:

- configuration;
- direct user work with the database.

In addition to the aforementioned startup modes of 1C: Enterprise, there is a „Debugger" startup mode designed for debugging data processing algorithms created in configuration mode.

Configuration. During the configuration stage of the 1C: Enterprise system, various system modes are set up in accordance with the specific characteristics of a particular enterprise. This involves defining the structures and properties of reference books and documents, describing report forms and generation algorithms, developing calculation types, and configuring synthetic, analytical, quantitative, and currency accounting.

When configuring the system, the configuration developer or system administrator can also create sets of data access rights corresponding to users at different levels. The number and structure of these sets of rights are determined by the specific system configuration.

To ensure that the interface of a specific system configuration fully reflects the configured data structures, the system's Configurator provides the ability to customize common interface components: menus, toolbars, and keyboard shortcuts.

In addition, during the configuration phase, multiple user interfaces can be created for different types of users (managers, accountants, HR specialists, etc.), and a user list is created for a specific organization.

User Operations. The user interacts with the database when the system is launched in „1C: Enterprise" mode. This involves the actual operation of the system within the subject area: entering documents and transactions, populating reference books, generating various reports, performing various regulatory calculations, etc.

The user is provided with the ability to enter and process information described in the configuration structure using algorithms created during the configuration phase.

This article provides a general description of the user workflow when working with the 1C: Enterprise system in various modes: maintaining reference books, entering documents and transactions, performing calculations, generating reports, and more. It also specifies which system properties may change and how, depending on the configuration being used.

Explanations of the specifics of working with specific modes (documents, operations, reference books, reports) that depend on the configuration may be included in the configuration description itself. Let's list the main features of the 1C: Enterprise system's behavior that are determined by a specific configuration:

- set of constants;
- composition, structure, and properties of reference books;
- forms for viewing reference list views and entering reference list items;
- the composition and set of values for enumerations;
- forms for entering documents and transactions;
- forms for document, transaction, and posting journals;
- the set of charts of accounts and their properties;
- forms for account lists and account entry;
- accounting accounts (only those specified in the configuration);
- forms and algorithms for reports and processing;
- user interface (main menu, set of toolbars);
- user rights for accessing various program objects and modes.

Constants. Constants in the 1C: Enterprise system are generally used to store information that either never changes during the system's operation or changes only very rarely. The simplest example of such information is the organization's name, which typically remains unchanged.

The convenience of using constants lies in the fact that information is entered into them once and can then be reused multiple times when generating documents, in calculations, and when building report forms. For example, the aforementioned organization name can be entered into a specially defined constant, and the constant name can be used in numerous forms to retrieve its value - the organization name. If there are any changes to the organization name, it is sufficient to change it just once, in the constant, and all changes will be automatically reflected in the places where this constant is used. During the task configuration process, you can create a virtually unlimited number of constants to store any necessary information.

Constants List Window. All operations involving constants are performed in the dedicated „Constants List" window. If the end user has access to constants, this window can be opened via a menu item, a toolbar button, or the "Operations" system menu. Unless otherwise specified in the configuration, the constant list can be displayed by selecting the „Constants" item in the „Operations" menu of the program's main menu.

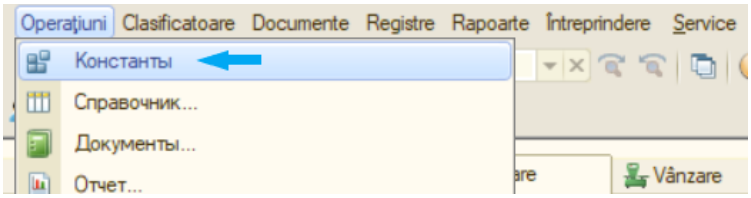

Figure 3. Constants opened via the Operations information block

***Source**: Developed by the author*

The constant list window is a table consisting of three columns. The „Code" column displays the abbreviated names of the constants. The full name is used to explain the abbreviated name of the constant. Finally, the „Value" column contains the constant's value. The order of constants in the list is specified in the 1C:Enterprise System Configurator. One cell in the window is always highlighted in a contrasting color and is called the „active" or „current" cell. The term „cursor" is also used to refer to this selection.

The constant list window may contain a toolbar for quick access to frequently used list operations. The position of the toolbar in the window (top, bottom, right, or left) can be set in the interface settings (the „Parameters" item in the „Tools" menu of the program's main menu). There, you can also disable the toolbar in the constant list window entirely. Unless otherwise specified in the interface settings, the toolbar is usually located at the top of the constant list window, below the window title bar. To view the list of constants, use the standard methods for working with the table section of the form.

Editing constants. When using 1C: Enterprise, you can only modify the values of constants in the list during a user session. Adding new constants, deleting unnecessary constants, and changing the short or full name of existing constants can only be done in the Configurator.

To change a constant's value, place the cursor in the table cell containing the value to be changed and press the Enter or Shift+Enter key. The cell will switch to edit mode, and a text cursor in the form of a blinking vertical line will appear in it.

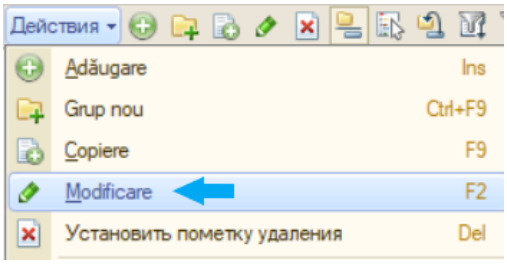

Figure 4. The Edit Function – operating methods

***Source**: Developed by the author*

When creating a constant during the configuration phase, in addition to the code and full name, you must specify the type of its value. Depending on the constant's value type, its value will be entered in different ways. After making the necessary changes, press the Enter key to exit edit mode.

Working with the history of a constant's value. When configuring a task, you can specify for any constant whether to store the history of its value changes. Such constants are called periodic constants. In this case, the list of constants will store not only the most recent value of the constant, but also all previously existing values along with their entry dates. This mechanism allows you to retrieve the value of such a constant that existed on any given date.

To view the history of a constant's values, place the cursor on the row containing the desired constant and perform one of the following actions: press the F5 key, click the History button on the reference window's toolbar, or select "Value History" from the "Actions" menu in the program's main menu.

The constant value history window is a table consisting of two columns: date and the constant value on that date. The entries in the table are sorted by date. To view the constant history, use the standard methods for working with the table section of the form.

You can modify the constant value history in two ways: by entering a new constant value in the list of constants, or by entering and editing rows in the constant value history window. These methods differ in how they work, so let's examine them separately.

When you edit a constant value, a new row is automatically added to the history, containing the constant value and the date it was entered. However, if the constant value was changed multiple times on the same date, no new rows are added to the history; only the last value entered is saved.

On the other hand, if an existing value was re-entered for the constant but with a different date, a new row will be added to the constant value history. The constant value history can be edited in the „History" window. To enter a new row, do one of the following: click the Enter button on the history window toolbar, or press the Ins key, or open the „Actions" menu in the program's main menu and select „New Row" from that menu.

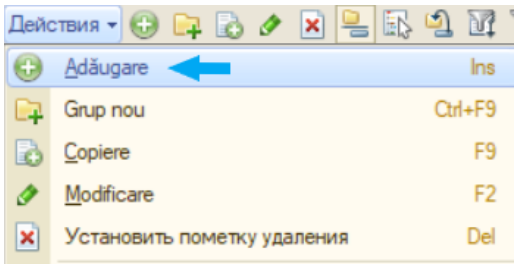

Figure 5. Add Function – operating methods

***Source**: Developed by the author*

A new row will be added to the table; enter the date and the constant value for that date in the corresponding fields. To cancel adding a new row to the history, press Esc. You can add a new row by copying an existing one. To do this, place the cursor on the row you want to use as a template and do one of the following: press the F9 key, click the Copy button on the history window toolbar, or select „Copy Row" from the "Actions" menu in the program's main menu.

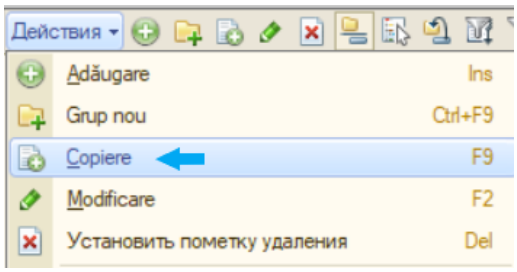

Figure 6. Copy Function – operating methods

***Source**: Developed by the author*

A new row will be inserted into the table, with its columns filled with data taken from the sample row. After making the necessary corrections, press the Enter key. To delete a row from the history, place the cursor on the history row you want to delete and do one of the following: press the Del key, click the Delete button on the history window toolbar, or select „Delete Row" from the „Actions" menu in the program's main menu. After answering „Yes" to the prompt asking to delete the entry, the line will be deleted.

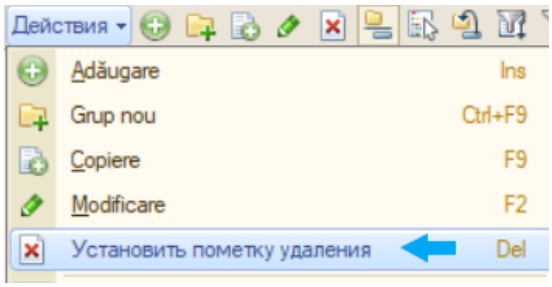

Figure 7. The Select Items for Deletion Function – operating methods

***Source**: Developed by the author*

Quick Search in the Constant History. In addition to the standard free-text search mode, the constant history offers a quick search option. To quickly navigate to the desired entry in the constant history, you can use the quick search by date feature. To perform a quick search, use the keyboard or mouse to place the cursor in the „Date" column and simply type the

desired value. You should enter the year first, then the month without a period, and finally the day: for example, „260326" (March 26, 2026).

The search proceeds downward from the current cursor position in the list of constants. When the first character you entered is found, it appears in the box at the bottom of the column, and the cursor moves to the cell in the list of constants whose first characters match the ones you entered. You can delete the last character you entered from the search string by pressing the Backspace key.

Conclusions

The 1C Accounting system can be used to manage any accounting section at various types of enterprises. This article examines and describes the basic operating principles of the Accounting component of the 1C Accounting system, as well as provides examples of how to use the system.

This information provides a brief description of the 1C Accounting system concepts that users will encounter during operation, being the study, which is exposed in this article to initiate the development of the subject, related to the analysis of constants, nomenclatures and other information blocks of the described computer system, through the prism of accounting records for the procurement of the computer program and the initiation of work with the specialized software, installed at the entity to facilitate the recording of the large workload of the financial sector by automating work processes.

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