"A" GRIP – for accounting professionals – MMIS the approach by Sri Mantha Ravi, NFCL

Vouching and auditing the financial and other operational transactions administration has lot of significance and importance functionally, to all stake holders involved, more so for those who are involved in the organization incorporation and their efforts in driving the organization thru resource development and deployment in all kind of forms, for taking forward the organization towards realization of its Vision and Mission, who would further, from time to time strategies the advices and suggestions of Auditing teams & Personnel in a workable form and format. Further, these findings (Vouching and auditing of operations and its administration) help to move closer to the vision and mission of the organization with appropriate corrections in the systems functioning / operations towards organization's goals and objectives.

Salient features of these operations and its administration is geographic function and deployment of clients financial resource (towards firm's economic activity) is thus geographic, also as because all the financial transactions of our clients are of geographic relevance and relevant **functionally, and thus forms as an attribute** to prime activity of the organization i.e. producing, stocking, selling and realizations activities, and are also true for service segment operation further, to be candid, and of-course for everyone of us. And all these operations are cyclic and to these geographical fixed locations.

From, accounting profession point of view - We vouch through audits the conformity to the norms of these operations from The Information Systems the MIS towards - the firms economic life cycle of activities through appropriate and defined mechanisms. We may thus, conclude confidently that, we infer activities from MIS systems itself and only through MIS consistently, where in, the existing IT technologies are deployed as means and media to compute the MIS – the source and resource of our economics as well.

Now in view of the activities we discussed, we may say that the current MIS systems compute, MIS by de-synthesizing the activities and are captured in crude data form, which are further refined and transformed as knowledge thru existing IT systems. Thus these core activities are our prime activities in the above explained activities.

The Top Down bottom approach mechanisms and knowledge mining mechanisms that, resynthesizes MIS to activities form are recognized by IGNOU, who have accorded approval to impart training (short term course) to strategic mangers aimed towards auditing their information strengths thru MMIS concepts - Under the theme "Vision Mapping Solutions" - curriculum of which is designed on the experience of the author cum inventor. The outputs of MMIS thus are very useful to strategic managers which would publish the prime activities of client organization for which the accounting profession vision is an attribute in a sub-activity form to the prime activities of the organization.

These MMIS concepts are being successfully implemented at companies like Nagarjuna Fertilizers and Chemicals Limited.

MMIS - Map Management Information Systems is the **managing** of information systems by summing up OLTP (Online Transaction Processing) systems of SAP ERP systems & modules in a very meaningful in recording despatches, sales, stock records maintenance etc. These systems are also made use in Finance department.

MMIS - The ABC systems - the approach is functional integration - aligning functions **functionally towards** vision of the organization thus, the vision of the profession in same format (by navigating the Balance sheets) - The Top Down Bottom approach