

Matrix Method Posting

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Abstract : The objective of this paper is introducing a new method of accounting posting which is called Matrix Method Posting. This method is based on the Matrix operation of pure Mathematics. Although, accounting field is classified as one of the social-science knowledge, many of accounting operations are placed by Mathematics sign and operation. Through the operation applying, it seems to be that the operations of Mathematics should be applied to accounting possibly. So, this paper tries to over-lap Mathematics logic to accounting logic smoothly. According to the context of discovery, deductive approach is employed to prove a simultaneously logical concept of both Mathematics and Accounting. The result proves that the Matrix can be placed to operate accounting perfectly, because Matrix and accounting logic also have a similarity concept which is balancing 2 sides during operations. Moreover, the Matrix posting also has a lot of benefit. It can help financial analyst calculating financial ratios comfortably. Furthermore, the matrix determinant which is a signature operation itself also helps auditors checking out the correction of clients' recording. If the determinant is not equaled to 0, it will point out that the recording process of clients getting into the problem. Finally, the Matrix should be easily determining a concept of merger and consolidation far beyond the present day concept.

Keywords : matrix method posting, deductive approach, determinant, accounting application

Conference Title : ICFA 2015 : International Conference on Finance and Accounting

Conference Location : London, United Kingdom

Conference Dates : August 20-21, 2015