Abstract: In his celebrated paper of 1964, "On the foundations of combinatorial theory I: Theory of Möbius Functions" Gian-Carlo Rota defined an incidence algebra as a tool for solving combinatorial problems. Incidence algebra is a specific ring of functions defined on the ordered pairs of a given partially ordered set to a given ring, moreover incidence ring is equipped with a module action by this ring. Möbius function is an element of an incidence algebra, besides with the appropriate choice of the partially ordered set, Möbius function of this incidence algebra coincides with the well-known Möbius function of number theory. A product of copies of a ring and upper triangular matrices are typical examples of incidence algebras. In the following papers of Rota with his co-authors, and papers of other contemporary authors incidence algebras are investigated as an algebraic object, as a tool in algebraic topology. After a general view of the above research, I will summarize what I study in the algebraic context of incidence algebras.