

PROBLEME ACTUALE ȘI DE PERSPECTIVĂ ÎN MANAGEMENTUL ACTIVITĂȚII FINANCIAR- CONTABILE REZOLVABILE PRIN IMPLEMENTAREA NOILOR TEHNOLOGII INFORMAȚIONALE

PRESENT AND FUTURE PROBLEMS IN THE MANAGEMENT OF THE FINANCIAL- ACCOUNTING ACTIVITY WHICH CAN BE SOLVED BY IMPLEMENTING THE NEW INFORMATIONAL TECHNOLOGIES

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Abstract: The management of the financial-accounting activity includes the planning of an informational system which would meet every users' necessities, with the following main objectives: drawing up the final statements/accounts, interpreting and using the financial-accounting information and the need of meeting the control necessities. The financial-accounting activity will develop in a global informational environment; will become wiser and increasingly virtual. In other words, it will have to adjust to the cyberspace dominated by the internet, by artificial intelligence and unimaginable data processing technologies. With this paper, we intend, on one hand, to capture the impact of implementing the informational technologies on the financial-accounting activity and, on the other hand, to list the types of informational technologies used by the organizations, as well as the reasons why these are or are not implemented.

Keywords: financial, accounting, technologies, management.