

IT&C APPLICATIONS IN CABINETS OF ACCOUNTING EXPERTISE: THEORETICAL AND EMPIRICAL EXPLORATION

Florin Mihai, The Bucharest University of Economic Studies, Romania

Bogdan Stefan Ionescu, The Bucharest University of Economic Studies, Romania

Iuliana Mariana Ionescu, The Bucharest University of Economic Studies, Romania

Laura Tudoran, The Bucharest University of Economic Studies, Romania

ABSTRACT: In order to increase the performance, the companies are forced to find ways of becoming more efficient and also to develop the use of the new digital technologies so that the access, storage and transmission of information to be much easier and more accessible in terms of tariffs. The main objective of the research work was to identify the usability of the computer during the specific accounting activities by the master students attending professional or research master programs organized by the Faculty of Accounting and Management Information Systems from the Academy of Economic Studies that work as accountants. By means of a questionnaire distributed during January – April 2012, we intended to appreciate what kind of accounting software is used by the master students of the Faculty of Accounting and Management Information Systems with the aim of unfolding specific activities of the accounting profession, as well as, the usability of IT&C technologies in their deployment.

Keywords : Cabinet of accounting expertise; Chartered accountant; IT&C technologies; Accounting online software; Usability of IT technologies

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