

ORGANIZING THE IT FUNCTION WITHIN A SUSTAINABLE FINANCIAL ACCOUNTING SYSTEM (SFAIS) FOR SME'S

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Abstract. *The organization of the IT function is a very important link for increasing the performance of a sustainable financial and accounting information system within any economic entity, but especially in SMEs. The process of integration of the information function with SFAIS requires the correlation, respectively technological rehabilitation and human resources, a good balance between them, generating the homogeneity of the IT function, respectively optimizing the costs and increasing the quality of the services. The impact of the IT architecture and its role within the SIFC, as well as the piloting of the IT function in order to organize the informational function within a SFAIS for SMEs was studied by means of a questionnaire.*

Keywords: sustainable financial accounting system, IT function, SME's

1. Introduction

The organization of the IT function assumes the following [1]: establishing the attributions of the internal organizational structures in the economic entities in order to modernize the document and information circuit in order to transform the financial-accounting information system into a sustainable and efficient one; the connection of the information system with all the posts stipulated in the organizational chart of the economic entity on the SSI CF circuit; the relationship of the economic entity with its environment. In this respect, the organization of the IT function implies either the delegation of management of a major part of the IT system of the economic entity to an internal specialized service or computer department, or even the recourse to external specialist offices through the outsourcing procedure for these categories of services; organizing the internal management of the resources allocated to the budget for the continuous upgrading of the IT function, taking into account the revolution of this sector due to the rapid progress of IT technologies and equipment [2].

With a view to permanently maintaining a consensus in the decision making process for the modernization of the symbiosis of SFAIS and the information system requires the establishment of a structure or a team responsible for piloting these human, material and financial resources.

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