

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

Ion CUCUI¹, ROXANA MARIA MARIN²

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.

¹Prof. PhD, full member of the Academy of Romanian Scientists (ioncucui50@gmail.com).

²PhD, Valahia University of Targoviste, Romania (roxybelleami@yahoo.com).

The process of relational the information functions with SFAIS it also involves the technological and human rehabilitation of the two types of activities indispensable to a computer system: Front Office activities and Back Office activities. A good balance between the two activities generates the homogeneity of the IT function [3], leads to cost optimization and increased service quality to the detriment of similar proximity services and the immediate benefit of customers who believe that IT services respond hard to their needs and requirements. The main activities of the computer function well integrated into a SIF. are the following: define the strategy of the economic entity, participate in the construction of a SIFC, operate and maintain SIFC, respectively pilots the computer activity.

Although, the majority of the Romanian economic entities do not usually ask their question whether the computer science can contribute to the performance of the company, anyone can see that it favors the efficiency and performance of the enterprise, especially if it is well integrated into the financial information system - enterprise accounting. The treatment of informatics, seen inside the economic entities, is surprisingly passive, we might even say shocking to the facts highlighted by statistics.

In general, in Romanian enterprises and in particular in SMEs in the South Muntenia Economic Development Region there is some initiative regarding the equipping of administration with IT, determined by the need for modernity, but also by operative and relevant information in the managerial act [4]. The key issue is the purpose of these investments, which often do not generate value for multiple reasons: the lack of IT specialists; lack of IT projects; failure to develop computer budgets; the lack of interest of business leaders in organizing the IT function.

Some business executives about the architecture of computer science in their businesses typically complain about the quality of IT expertise, the number of IT practitioners, and the quality of their relationships with the rest of business specialists [5]. Of course, the establishment of constructive relations between the specialists of the same company is a necessity, but many other problems need to be solved, in the short and medium term, in order to make the IT system of the enterprise function in the financial information system, namely: projects should be established to prepare projects and run them over time, establishing the role and attributions of each actor participating in the project; the management of information technology, the areas of computer activity in the enterprise, the ways of measuring the performance of the informatics and the process of decision making must be established; vision in IT equipment, the fields of activity covered by the potential of SIFCD must be established; vision in setting the IT priorities, the strategic programs and operational programs of the company, accompanied by the covering investment budgets, must be supported.

Once these problems have been resolved at the level of economic entities, it can be said that the information system can provide a balance of action to support the current strategy of the enterprise [5-7]. The question then arises whether the economic entity wishes to redefine its role and responsibilities in the organization, establishing new relations between the parties. In the affirmative, launching a new strategic project is only required after good documentation that can confirm the feasibility and sustainability of this action.

2. Integrated Information System Management SFAIS

Any beneficiary of an SFAIS it is interested that the integrated IT system should operate at all times, thus ensuring compliance with the chart of activities and their quality. The team of specialists dedicated to the tracking and proper functioning of the computer equipment usually performs the following tasks: exploits the IT equipment of the integrated computer system SIF; manages the incidents related to the risk and security of the components of the integrated computer system SIF; Maintain equipment and material supports in operation, ensuring first intervention in case of difficulty.

These interventions can also be carried out remotely if the economic entity has the necessary technologies for timely operation. 25 years ago, the major economic entities using computer technology have centralized these computer activities, generating the first structures organized in the form of "computer services", where the main activity at that time was reporting, maintaining and maintaining operation of computer equipment and related networks. The beginning of the 21st century represents the moment of massive decentralization of the activities contained in these IT centres within the big economic entities [1]. After 2010, we are witnessing a new centralization of these categories of IT services, but this time, the update takes place in the mature conditions of the information networks, the diversity of the information systems models and a streamlined administration of the information. The highlighting of the above aspects can be seen graphically in Figure 1. At the same time, we can observe an almost exponential increase of the computer production after 2010.

The resumption of centralized IT production and IT service centres allows optimization of investments in technical and technological infrastructure and the increase of the professionalism of human resources involved in the internal relations between developers and users of IT services [8]. Promoting "good practices" also facilitates the harmonization of teams of producers or information beneficiaries.

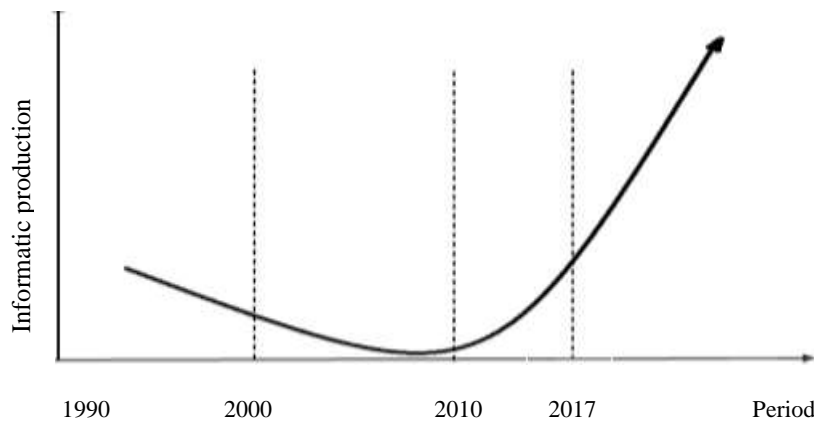


Fig. 1. The evolution of the centralization of computer production in the big economic entities
(Source: procession after Desmoulin, N., *Maîtriser le levier informatique*)

Extremely sensitive to technological developments, human resources integrated into the information system have the advantage of continually capitalizing on human computer skills, knowledge transfer, and the introduction of new managerial cultures [9]. Economic entities are aware of this accumulation of computer skills in the human resources involved in the informational flow of information services, and make it possible for the volume and quality of these computer skills to progress continuously.

Also, economic entities target those "rare resources" possessing computer skills, but also the ability to keep older computer applications, generating at any time relevant solutions for IT management.

It is recommended for the management of computer skills to build a human resources pilot board of IT skills that should not lack the following indicators³: inputs and outputs of human resources within the IT system [10]; changes in tasks and tasks within the IT system; the role of the computer system in the the volume of IT trending [11]; average age and hierarchical level of computer literacy in the economic entity. IT skills management can be tackled on the one hand at the individual level, and on the other hand at the collective level.

Computer skills management is a key factor for the development and adaptation of human resources to the technical, technological, organizational and strategic evolution of

IT⁴ systems. The dynamic management of computer skills has a dual objective: to align and adapt the computer skills to the needs of the SIFCD; accelerates the development of IT skills at the level of human resources within the SIFCD.

The evolution of the specializations in informatics concerns the following directions of development [8]: professional orientation, technology demands,

managerial and management capacity, implicit proximity to clients. Improving the management of the integrated IT system can also be accomplished by outsourcing the IT services. In this case the preponderant services within the system, respectively the financial accounting and management services. Obviously, the main purpose of externalizing these categories of services is to create added value to the SIF and to generate additional benefits to economic entities. Overall, outsourcing of information services increases the ability of the entity to adapt to the environment.

The main outsourcing models for IT services applied by economic entities are the following [12]: outsourcing of IT services to reduce costs; models for the outsourcing of IT services for the transformation of categories of IT services, in order to adapt the economic entity to its environment; models of outsourcing IT services to increase the performance of delegated functions to third-party service providers.

Any model of outsourcing of information services is chosen by the economic entity, succeeded in a course by the SIFC is achieved only through a well-trained transition process in terms of predefined adjustments to outsourcing and balancing expense.

Conclusions

The piloting of the IT system integrated in the SFAIS concerns all the functions of the enterprise and can be done using work tools to achieve the expected solutions. The IT function, an important assignment of the integrated IT system in SFAIS, has the main mission within the economic entity to achieve IT production and services, namely: IT applications; technical and material infrastructure; technical and applicative assistance; provides logistical support for computer system users. All of these IT products and services are primarily intended to meet the needs of the IT system users, which we consider to be significant: reduction of capital expenditures by diminishing investments such as fixed assets, computers, printers, software, computer networks etc.; improving the quality of IT and service delivery operations; increasing the satisfaction of internal and external clients; reduction of operational costs; gaining advantages compared to competition.

R E F E R E N C E S

- [1] Desmolins, N., *Maîtriser le levier informatique*, Pearson, Paris, 2009, p. 182
 - [2] Aalders, R., *The IT outsourcing guide*, Ed. John Wiley and Sons, Chechester, 2001.
-

- [3] Coman DM, Horga M, Coman DM. The Information Integration in the SMEs. Valahian Journal of Economic Studies. 2016 Dec 1;7(2):69-78.
- [4] Costi, B., Informația contabilă în procesul decizional, Studia Universitatis Vasile Goldis Arad, Seria Stiinte Economice, Anul 2, Partea a 2-a, 2010.
- [5] Cucui G., Cucui I., Anica-Popa I., Using web mining technologies to improve competitive intelligence capabilities: a historical perspective, 2010 Transformations in Business & Economics. Supplement A, Vol. 9, p461-471
- [6] Danila A, Horga MG, Coman DM, Coman MD, Stanescu SG. Empirical model of assessing firm financial performance-an econometric perspective. Journal of Science and Arts. 2017 Oct 1;17(4):761-70.
- [7] Dibbern, J. & Heinzl, A., Outsourcing of information systems in small and medium sized enterprises: A test of a multi-theoretical causal model, Wirtschaftsinformatik, 43 (4), 2001, 339-350.
- [8] Hubert, P., Systemes d'information de gestion, Ed. Gualino, Paris, 2008.
- [9] Micu, B., Stoica, M., e Activitățile în societatea informațională, Ed. Economică, București, 2002.
- [10] Oprea, D., Premisele si consecintele informatizarii contabilitatii, Ed. Graphix, Iasi, 1995.
- [11] Oprea, D., Analiza și proiectarea sistemelor informaționale economice, Ed. Polirom, Iași, 2003.
- [12] Surcel, Tr., Bazele informaticii economice, Ed. ASE, București, 2004.
-