

CONSIDERATIONS REGARDING THE RISK MANAGEMENT OF SUSTAINABLE ACCOUNTING AND FINANCIAL INFORMATION SYSTEMS (SFAIS)

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Abstract. *The exponential evolution of the electronic domain, information systems and information communication technologies globally have transformed the traditional information structures of global economic entities into recent decades, bringing new challenges including the governance of financial information systems. At the same time, they raised a number of concerns about organizational protection and risk management.*

Faced with organizational pressures and external competition, many economic entities rush into implementing financial accounting information systems without careful planning and understanding of the concepts of security and associated risks. Therefore, rigorous risk management should not be excluded in order to implement and pilot operationally a Sustainable Accounting and Financial Information Systems (SFAIS) project.

Keywords: Risk Management, Sustainable Accounting and Financial Information Systems, Security

1. Introduction

The key elements of the piloting of any implementation project of the SIF. in any economic entity are the organizational chart of the project, the planning of activities and the budget of the project. The organizational structure of the project, also called the technical organizational chart of the project, has the role of ensuring the consistency of the technical documentation, analysis, administrative and financial activities on the project, on the one hand, and the role of establishing the responsibilities of each member of the project team [1].

Planning of activities is relatively simple in appearance, but complex in accomplishment. After inventory of all the activities to be done, it must be positioned in time according to the availability of resources and for the continuous supply of deliverables. The budget of the project allows the value of the activities

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