
Identifying difficulties encountered by the accounting profession in accessing documents, in the digital economy context of Romania

Alexandru Țugui,
"Alexandru Ioan Cuza" University of Iași,
e-mail: alexandru.tugui@yahoo.com

Ana-Maria Gheorghe,
"Alexandru Ioan Cuza" University of Iași

Abstract

The present study is a qualitative and quantitative exploratory research, aiming to identify the difficulties of documenting the engagements specific to the accounting profession, in the context of the digital economy in Romania. To this purpose, we performed a questionnaire-based survey among 300 accounting professionals. The results of the study show that, at global level, in the current development study of the digital economy from Romania, accessing accounting documents, with the purpose of their use within engagements of the accounting professionals, is a major problem, from three perspectives. As such, 73.98% of the accounting professionals confirm, through their answers, that they faced the lack and/or the impossibility to obtain accounting data, while performing specific engagements, while 69.92% link the access issue with the lack of or the restricted interaction with/access to data, which are managed by means of old or new accounting information systems. As a direct consequence of the two difficulties, revealed by our study, it results that 63.41% of the questioned accountants consider that the accounting data provided by their clients have a low level of consistency and trust. The originality of the study is granted by approaching the topic in the current circumstances of the digital economy and increased use of cloud accounting, which will call the attention of both the accounting profession, and the beneficiaries of accounting data and information, or even developers of specific software.

Keywords: Cloud, accounting profession, digital accounting, digital economy

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