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INFORMATION BASE ACCOUNTING EXPERTISE IN MANAGERIAL ACTIVITY

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Abstract: *The accounting expertise represents for the management of the economic entity a communication tool in a “universal language” of all the information regarding the results of the mission that are structured in an accounting expertise report. Thus, the accounting expertise constitutes the area of convergence of the activities of creation, collection, processing and provision of information of an economic nature, explicitly of that information of a financial and fiscal nature.*

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Carrying out the accounting expertise mission implies the responsibility of the accounting expert regarding the way of carrying out the activity, the application of the norms of professional behavior, work and reporting and, implicitly, the opinion formulated to the approved or disposed objectives. It takes the form of a supporting document as well as the legislation opposing them.

Depending on the purpose for which they were requested, the accounting expertise may be judicial, attached to a dispute, requested by the Courts and/or by the Criminal Investigation and Investigation Bodies, or extrajudicial requested by third parties, natural or legal persons.

From the point of view of its object of activity, the forensic accounting expertise has an impact on the accounting information, because, depending on the findings and opinions formulated by the chartered accountant, the

accounting information may be validated or invalidated in relation to the circumstances in which the civil case was raised. In case of invalidation, the accuracy of the financial-accounting information is affected, generating negative consequences, regarding the expert entity (Vasile & Croitoru, 2019, 108-117). Given that forensic accounting is carried out within the objectives set, in the order in which they were intended to be carried out and only for the period set, the objectives must comply with certain characteristics, namely (Vasile & Croitoru, 2021, 34).

- to be clear and concrete, within the limits of the competence and obligations given by the specialist;
- to refer to issues related to the financial-accounting field;
- to focus on the economic sphere of the issue in question;
- **to** be related to the content and circumstances of the case under investigation;
- lead to the clarification and finding of the truth for all unclear aspects of the case file, including the circumstances in which the case occurred;
- not to lead to the legal classification of the act investigated by the specialist.

One of the current examples that is present in the activities of the professional accountant is the completion, validation and transmission of digital files sent to the tax authorities of SPED (public digital accounting system), which is a relevant progress in the system of integration of information exchange between taxpayer, authorities tax and IPED. It is a digital sample processor to replace documents that would be physically available (Leite, 2020).

If the objectives set for the expertise are not sufficiently specified, the designated specialist may request the body that ordered the expertise to define and detail in writing the issues that need to be the subject of the expertise. The examination of documents at the premises of third parties or third parties may be carried out only with the consent and under the conditions approved by the body which ordered the expertise. This rule also applies if the chartered accountant wishes to obtain explanations or interviews with the parties involved.

The accounting expertise properly performed by the chartered accountant contributes to the financial-accounting activity of an entity through the information generated by it, correlated with the relevant legislation, thus causing entrepreneurs to adopt control criteria, without giving rise to different interpretations.

The main purpose of the accounting expertise is to establish the truth of the accounting and tax documents and to provide useful information to management, shareholders, creditors and other interested parties accordingly.

At the same time, in this mission, the major responsibility of the chartered accountant is to determine the users in making decisions.

The quality of financial accounting information is determined by the fulfillment of the qualitative characteristics, respectively relevance, comparability, reliability and intelligibility, generated by the economic and financial transactions involved in the process of obtaining this information. The emergence of the concept of total quality means the conceptual and practical approach of those elements that maintain this concept, including financial accounting information.

In the decision-making process, which aims at customer satisfaction, quality financial accounting information is required, which is also reflected in the mission of accounting expertise.

In conclusion, accounting expertise is the prerogative of competent accounting experts, as they are the main providers of integrated services, including tax services, and the only ones that comply with a Code of Ethics for Professional Accountants developed by the International Federation of Accountants (IFAC).

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