

**POSSIBILITIES OF IMPROVING THE INFORMATIONAL SUBSYSTEM OF BODY OF EXPERT AND LICENSED ACCOUNTANTS OF ROMANIA CONCERNING THE PROBATIONERS' MANAGEMENT**

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**Abstract:** In order to improve the informational subsystem of management of the probationer's existent at the level of the Body of Expert and Licensed Accountants of Romania, it was preceded to the analysis of the existent informational flow, and consequently there were observed inefficient circuits regarding the modality of obtain the quality of membership.

**Key words:** accounting profession, analysis, informational flow

A very important component of the informational system at the level of the Body of Expert And Licensed Accountants Of Romania (C.E.C.C.A.R..) is represented by the probationers' management, which occasions a number of significant activities destined to assure the attainment of the theoretical knowledge and of the practice skills necessary for a good expert in the accounting professional field. The realization of such a desideratum under conditions of quality and responsibility needs, among others, the existence of an informational system organized in such a manner to permit the strict pursuit and the operational and detailed knowing of the numberless activities that are deployed in this purpose, a subsystem that, naturally, may periodically be perfected in order to respond better to the accounting managerial exigencies of the C.E.C.C.A.R. level, for obtaining the expected results.

With regard to the properly management of the probationers, we mention that, during the three years probation, it is concerned with the totality of activities that are deployed at central level, as well as at the subsidiaries level, starting with the initiation of the exam for the access to profession of the future C.E.C.C.A.R. members (who, until obtaining the professional qualities, have the status of probationers) until the skill exam, as well as subsequently for the organization and keeping the record of the members, the follow of the professional activities deployed by the accounting experts and the authorized accountings, the organization of the continuous professional formation and perfecting, the assurance of the work qualities performed by audit procedures, etc.

The above mentioned also represent the most important attributes of the professional organization named Body of Expert And Licensed Accountants Of Romania and the project of improving the present informational system is interested in following these activities. Its implementation is realized modulated, on operations, being concerned with the integration of the new projected components into the existing

informational system, which creates new premises for obtaining the information with a higher level of transparency and comparability, element also found in the IFRS,2006 vision.

On the other hand, we consider that, by the expected improvements, a certain contribution to the increase of the managerial activities performance at the level of the Body subsidiaries is assured, activities that will directly beneficiate of useful extra-information concerning it, especially from those which are situated on the highest places at this kind of indicators.

The activities occasioned by within C.E.C.C.A.R. are developed on professional areas, especially on the expert accounting area and that of the authorized accounting, on commissions and departments that are subordinated to the permanent Biro of the Supreme Council of the Body.

The sections have, in a first stage, attributions that regard the organization of the entrance exams for the access to the profession of accounting expert and authorized accounting that passed the entrance skill exam and got the professional competence.

The access to the profession, either to the accounting expert or to the authorized accounting, is performed on base of the entrance exam, after which it is completed a three year professional training probation and, in the end, the sustaining of the skill exam.

The expected informational applications are elaborated by the use of an adequate system of managing the data information called Visual FoxPro, which, in our opinion, is the proper on due to the fact that it offers the necessary instruments for the exploration and processing of data in conditions of efficiency and promptness.

In order to project the table for the record of the candidates' signing up to the exam we take in consideration the data types for each informational request previously mentioned and, at the same time, there are added fields of data needed for the informational structuring, including for future purposes or for relating this table to other similar ones. Thus, the information will be stocked from all the exam sessions sustained along the years and, consequently, besides the fact that it is obtained a structural optimization of data (it will not be created a table folder for each and every session), it will be obtained a continuous historic record for all the candidates, of all the exam sessions.

The screenshot shows a software window titled "Formular de inscriere". On the left, there is a list of candidate names. The main form area contains the following fields and values:

- Numele si prenumele:** ALEXANDRESCU FLORIN
- CNP:** 1540416163281
- Data si locul nasterii:** Date: 06/14/1954; Localitatea: CRAIOVA; Judetul: DOLJ
- Adresa:** Craiova, str. Valter Maracineanu, bl.S23, sc.3, ap.5, jud. Dolj, cod. 200015
- Telefon 1:** 0351413343
- Telefon 2:** 0722234312
- Facultate:** STIINTE ECONOMICE
- Specializare:** CONTABILITATE
- Date despre locul de munca:** Societate: SC AGROSERV SRL DOLJ; Societate membra CECCAR?
- Anul angajarii:** 1970
- Functie:** DIRECTOR EC.
- Limba straina 1:** Engleza
- Limba straina 2:** Franceza
- Acces la:**  Expert Contabil;  Contabil Autorizat Studii Sup.;  Contabil Autorizat Studii Medii
- Data inscr:** 09/19/2006
- Filiala:** DOLJ
- Legitimatie:** 4785

**Figure 1. User Interface for the introduction of the candidates' data at the entering exam**

Beginning with the data structure mentioned above, it has been performed the projection of the scale model of data introduction that represents an interface by means of which the user has the possibility of introducing the candidates' appointing data at the entering exam the same way it is observed in the scale model presented above.

This interface facilitates the operation of operating and, concerning the properly data introduction, that is that it is correlated with the correct form of the personal numerical code that, by means of the last control number, the PNC, by an algorithm use at the population record. At its turn, the day of birth is automatically generated by the use of the PNC components. Moreover, there are available fields with predefined values (unrolling lists), objects like ticking cassettes and option buttons are used and the scanning of the candidates list is very easy realized as it is alphabetically ordered and, in addition to that, it is offered the facility of finding the information related to a certain candidate very quickly, due to the fact that the scanning of the list is sensitive to the pressed keys.

The already introduced information is used subsequently for the generation of the contest identification cards, of the lists of the distribution on rooms, the laying down of the exam catalogues and, in the end, taking over, by selection, of the candidates declared admitted.

As a result of the use of this application, it can be listed the situation "Marks Centralizer" either by printing or by exposure on the screen.

After the access exam, the candidates declared admitted get the statute of probationers (accounting expert and authorized accounting with medium or superior studies), being necessary their taking over in order to obtain their record and to supervise the performance of the practice probation, the collaboration with the coordinator tutor, the professional formation during this period and the laying down of the activity reports.

Semestrul	Rapoarte
Semestrul I	Raport1.doc Raport2.doc
Semestrul II	Raport1.doc Raport2.doc
Semestrul III	Raport1.doc Raport2.doc
Semestrul IV	Raport1.doc Raport2.doc
Semestrul V	Raport1.doc Raport2.doc
Semestrul VI	Raport1.doc Raport2.doc

**Figure 2. The Interface of the Pursuit of the Professional Activity of the Probationers**

The informatics application to which we have referred to permits, in our opinion, the optimization of the pursuit of the activities corresponding to each probationer, concurrent with the display of the associated general information, fact that also emerges from the model presented above.

One should remember that the analyzed interface of the user, though complex in its structure, is easy to use due to the employment of the rendering-back information fields that are well structured. This interface render-back exactly the situation called the Probationers' Registration Register, document of high importance in the record of the probationers, that offer the user important data concerning each probationer. Only by means of the registration number given to each probationer, he/she can be located in the candidates' record, allowing thus the procurement of information concerning the number and date of the signing up for probation, the number and date of the admission certificate for probation, the date of the probation beginning and, if in case of an interruption during all this time, as well as if the criteria of performing all these three years probation has been fulfilled. In the analyzed register, one may also find information about the name of the probation tutor, the number and date of the probation certificate, as well as the professional quality for which he/she is applying.

In its turn, the calendar of the professional training and formation activities is mirrored on semesters, specifying the number of training days and the file-document names of the probation reports lay down. The report documents could be opened from this interface frame and visualized by means of the text processor called Microsoft Word.

According to the above mentioned, we consider that the employment of the analyzed application modules concerning the management of the profession for probationers, especially the access to the profession, the pursuit of their professional training along the entire training period and, in the end, the processing of this information in order to undergo the skill exam, may contribute to the improvement of the deployed activities with regard to the access to the profession and to the formation of the practice skills needed for a good specialist in the accounting profession field.

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