

THE INFORMATIONAL RISK – OPERATIONAL RESEARCH OVER THE NET ACCOUNTING RESULT

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ABSTRACT: There is the possibility that the information on which basis the informational risk has been identified and evaluated, not to be correct and implicitly the financial statements not to be in conformity with the represented reality, affecting in this way the objective of the “trustworthy image”. On the other hand furnishing some distorted information represents exactly what is the cause of the materialization of the informational risk in the frame of the internal and external decision making processes of the information risk. In order to anticipate, evaluate and adequately control this risk, an important role could be held by the internal control in the entities that furnish information as well as in the entities that have the quality of users of it. In this frame, the carried research has been focused on the analysis of the role and the importance that the internal control could have in the accomplishment of the targeted objectives by the financial statements and in consequence to identify and adequate mechanism for diminishing the informational risk.

Key words: informational risk, internal control, the utility of the information, financial statements, trustworthy image, net accounting result

JEL Codes: M41, M42, M48 G28, G38