

STUDY ON THE ASSESSMENT OF THE IMPACT OF DIGITIZATION ON INCREASING THE QUALITY OF REPORTING IN PUBLIC INSTITUTIONS IN ROMANIA FROM THE POINT OF VIEW OF ACCOUNTING PROFESSIONALS

SOCOLIUC MARIAN¹, ORCID: 0000-0001-6378-6686
SOCOLIUC MIHAELA IONELA², ORCID: 0000-0002-7250-2304

Abstract: *Public institutions can contribute to more rational resource management and greater openness in the public sector by implementing digital accounting systems to simplify operations, reduce operating costs and improve the quality of financial reporting. The aim of this research is to illustrate how the digitization of accounting has changed the way public institutions operate. The theoretical and empirical foundations of the study are derived from a questionnaire administered to accounting professionals employed in public institutions. The results of the study revealed that the transition to digitization requires not only a well thought-out implementation strategy, but also a change in the mindset of human factors in tandem with the development of organizational cultures in public institutions.*

Keywords: *increasing the quality of financial reporting, public administration, digitalization, e-government, accounting professionals*

JEL Classification: M41

¹ Phd Profesor, Stefan Cel Mare University, Suceava, Romania, e-mail: marian.socoliuc@usm.ro

² Phd Assistant Professor, Stefan Cel Mare University, Suceava, Romania, e-mail: mihaela.socoliuc@usm.ro

DOI: 10.29302/oeconomica.2024.2.8