



## INFORMATIZAREA LUCRĂRILOR CONTABILE ȘI DE AUDIT COMPUTERIZATION WORKS ACCOUNTING AND AUDITING

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The society is characterized by a continuous amplification and diversification of the information process and it uses on a large-scale information and communication technologies. This paper examines some of the most influences that are driving the imperative changes in accounting and auditing. These technologies have developed as a requirement of the processes from the present society, as a result of society's industrialization. They lead to a reorganization of the economic process and play a very important role especially owing to the strong and complex bond between organization and its informational system. This paper deals with the influences, which the expansion of the informational process has on the accounting and audit activities in the present society, within globalization conditions.