

COSIDERATIONS REGARDING THE ORGANISATION OF FINANCIAL MANAGEMENT OF THE ECONOMIC ENTITIES

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KEY WORDS: taxing, taxing process, taxes, financial management, financial vectors.

ABSTRACT

This research deals with analyzing the legal aspects of organizing the financial management at one of the two participants in the taxing process that is of the tax payer. We managed to analyze the constitution of the financial management from the perspective of the tax payer as an essential resource of taxing information both for him/her and also for the other user that is the taxing administration regarding the constitution of the taxing debt. The analysis of the constitution of the financial management that I have done was made in two ways. In one way the means were analyzed and also the instruments of constituting taxes and the second way refers to the means and instruments of gathering these obligations.

In conclusion, the tax payer's tax management is generated objectively by its obligation to know at any moment which are the debts that the consolidated budget has, either it is about the central or the local administration or about the way in which the sold of this management, by payment or other ways which have been outlined earlier.

It must be said that the tax management that the tax payer is obliged to make, as well as their dynamic revolution is permanently under a state of control and monitoring by the help of tax management which are organised and led by each tax payer individually and partly by the ANAF structures and the local fiscal authorities.

There also has to be mentioned the role and the importance that the computerised-accounting system has, regarding the financial claim, that is that which was constituted by the financial accounting, the public one respectively of the budgetary claims for the ANAF structures and the financial organisations of the local public authority. In this respect, we have in mind the revision of the general accounting plan and its correlation with the structure of clarifying the public finance indicator for giving in an unitary way, the information and agreement the date in the easy way.

The treatment for the accessories that is the interest, fines and penalties could be revised in the tax payer's financial management by recording on the accounts' analytics by which the main obligations are recognised, achieving in this way the harmonisation of the data content and a better communication between the tax payer and the fiscal administration.

We cannot conclude without stating that at least for now the safest computerised support for the tax users remains the financial management lead by the tax payer. For so many times, the management of the debts lead by the public administration offers incorrect information and require permanent communication with the tax payer, loss of time various material consumes, on one hand and on the other a reason why we think is necessary to create a non-stop access software on the fiscal claims of the two fiscal actors, the tax payer and the public administration.

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