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**THE HARMONIZATION AND THE
OPTIMIZATION OF THE INTERNAL
CONTROL IN THE ACTIVITY OF STATE
REVENUES ADMINISTERING WITH AN
IMPACT IN THE ACCOUNTING RECORDS
OF THE TAXPAYERS**

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Key words

Internal control, accounting reporting, administering state revenues, taxpayer entities, harmonizing the internal control, the optimization of the internal control, internal control models, risk management model, the systemic approach to risks, the certainty of the fiscal liabilities, the performance, the transparency, the utility of the accounting and fiscal information, the accounting and fiscal statements, the impact in the accounting reports.

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INTRODUCTION

The current economic, social and political context, marked by powerful contradictions, by the tendencies of globalization and internationalization of the economies, under the influence of the financial pressures of the current global economic crisis, has facilitated the apparition of new risks and uncertainties with consequences over all the fields of activities. Avoiding, diminishing or eliminating the impact of the materialization of these type of events brings under the attention of governments, organizations, entities and even of each individual in part, the primordiality of identifying some viable solutions, respectively of the internal control.

The intervening changes and transformations, on an international, European and national level, both in the business environment as well as in the public one, have determined major movements in the management of each entity, imposing to reconsider the way in which these could manage the new circumstances and situations, which are particular as well as evolving. Being conscious of the necessity of some radical changes, in the frame of the public administrative reforms, the member states of the European Union, have brought in the front plan the importance of the internal financial public control, in a way in which it could insure a good governance and transparency in managing the public national and community funds which are organized on the basis of the principle of managerial responsibility. Even though, these reforms are directly monitored by the European Commission and by other organisms, the current tendencies focused on the specific objectives of each state indicate the existence of a wide variety of approaches.

In the current economic conditions, of the big social pressures, at a national level, the role of the public entities that administer the

state revenues is decisive, and as a consequence, the way in which they succeed in accomplishing their objectives will be reflected in accomplishing the budgetary balances or unbalances, reflected in the financing of the activities of national interest, but also over the other sectors of the economy. By having the quality of intrinsic component of the public internal control, the internal control from these entities has a double role, both in what regards attaining the general objectives of country governing, as well as the specific ones imposed by attaining the entities` own activity.

In this context, in order to offer new perspectives, in the current doctoral thesis "THE HARMONIZATION AND THE OPTIMIZATION OF THE INTERNAL CONTROL IN THE ADMINISTERING OF THE STATE REVENUES THAT HAS AN IMPACT IN THE ACCOUNTING REPORTS OF THE TAXPAYERS" the focus is on having a multidisciplinary approach of the internal control concept, as a subfield of accounting, especially in what concerns the research of the existing practices by exposing the cognitive valences of the concepts, in the public entities of state revenues administering, by particularizing them through the perspective of the process of establishing and collecting the fiscal liabilities, in which the main actors are the entities taxpayer. In this double position, the internal control has multiple responsibilities, reason for which it is necessary to identify those solutions which could give reasonable insurances that, the system could support, both for the attaining of the established objectives for the satisfying of the more and more exigent requests of the public interest, as well as for the improvement of the credibility of the accounting and fiscal reports.

In order to accomplish these objectives, in a constructivist vision, it is imposed to define the conditions in which the internal control could contribute for the functioning of the modern, flexible and efficient public administration, which in essence constitutes the primordial condition for accomplishing the established objectives, with effects in all the sectors of an economy.

Research methodology

This paper approaches the problematic of the internal control

as a subfield of the accounting, both through a conceptual aspect as well as through the existing practices through the application of its components especially in the public entities that administer the state revenues as well as of those who have the quality of taxpayers. Hence, the research carried belongs to the economic field, in which treating the internal control has been grounded though the aspects that could have effects over the activity of administering the state revenues and implicitly over the utility of the information presented in the accounting and fiscal reports.

The complexity of the scientific process, influenced by an economic, social, juridical, moral and continuously changing environment, has imposed the qualitative approach of the internal control, focused on the model grounded on the criterion "truth - coherent". In this sense, the research of the problematic of the internal control combines coherently the truth (the intellectual – cognitive dimension) with the ethics (the moral exigency) in order to reflect as truthfully as it can the presented reality. Therefore, besides the signals of warning regarding the risks which could affect the objectives of the analyzed entities and the analyzed activities, the truth supplies information regarding the mode of action for eliminating or diminishing it.

Placed in the area of accounting research, studying the internal control has been accomplished through the application step by step of a constructivist methodology, both in the public entities of administration (central ANAF and local – administration of public finances localized especially in the activities, processes and the operations of state revenues administration of over 151.000 taxpayers from Mures county, which are organized in 7 administrations) as well as in the middle entities taxpayers from Mures county (Cap. II, Cap. III Cap. IV and Cap. V).

After obtaining of a synthetic image regarding the role and the importance of the internal control from the administering entities, so that the research has proven that some dysfunctions of this are determined by external factors, the research was continued through the identification and the quantification of these. Hence, in chapters III and IV, there were conducted a series of comparative analyses

between the information regarding to the accounting result and the fiscal declarations afferent to the years 2009 for 6321 entities and 2010 for a number of 10 187 of entities which are tax payers from the Mures county, over the way of application of the accounting policies and procedures and of the fiscal legislation in establishing the accounting result and in determining the fiscal result, as well as

The developed study was grounded on using four research questionnaires regarding the impact of the implementation or non-implementation of the risks management and of the activity of adequate internal control of the risks that could affect the utility of the accounting and fiscal information in the entities taxpayer and in what regards the accounting result and of the fiscal one as well as of the fiscal burden.

On the basis of the obtained results for validating the proposed hypotheses, two samples of 1000 entities each have been selected, respectively 1000 entities with correlated information and 1000 with non-correlated information, over which the model of simple regression has been applied in order to high lighten the existent dependence relationships, but especially to reinforce the hypotheses according to which:

- One of the causes of the nonconformities resulted from the information from the accounting and fiscal reports is determined by some dysfunctions of the internal control afferent to the entities taxpayer;
- The reports that non-correlated information and implicitly in nonconformity with the reality, affect the targeted users, including the entities that administer the state revenues.

At the level of the theoretical research of the internal control, for which the results are presented, especially in chapter I of the paper, a deductive approach could be noticed, starting from the concepts, principles, theories, norms and provisions specific to the accounting and to the internal control, with their particularization through the means of some empirical studies carried and presented in chapters II-V, in which the approach is of inductive type.

In order to present in an organized manner the relationships between the studied aspects and phenomena, and based on this to

highlight the rules, the directions and the ways of harmonization and optimization of the internal control of the activity of administering of state revenues, as well as the impact produced in the accounting and fiscal reporting of the entities taxpayer, for the accomplishing of the research objective of the thesis we used bibliographical references, bibliographical sending as well as 45 graphical representations (36 figures, 9 graphics), 3 formulas and 65 tables.

The obtained results have been disseminated in some international and national conferences, respectively: WSEAS and IAASAT România-Iași, 2011; WSEAS and IAASAT, România-Severin, 2011; DAAAM, Austria-Viena, 2011; ICMEA, România-Alba Iulia, 2011; WCBEM, Turcia-Antalya, 2012; WSEAS and IAASAT, Cehia-Zlin, 2012; WCBEM Conferences–Antalya, 2013.

Brief content and research directions

Starting from the motivation of the research, based on a broad analysis of the documentation and opinions found in the literature, the national rules and regulations, community or international, pertaining to the research theme, the approach of establishing the general objective of the research led to the deepening and strengthening of the constructive development of the internal control standards, conceptually, but especially of implementation of items studied by quantifying their effects or considering their potential ones: the harmonization and optimization of internal control in the management of state revenues and the impact produced in the accounting reporting from taxpayers.

In this sense, in order to define the directions and the modes of harmonization and optimization of the internal control on the bases of the role that it has in the reconciliation of the accounting statements with the fiscal statements under the impact of the accounting of the taxes and social contributions, the following specific objectives have been targeted.

For the purpose of issuing certain considerations necessary to achieve the general and specific objective, based on a constructivist current and on a step-by-step approach - intuition, understanding and demonstration - there have been formulated a series of hypotheses and questions relating to the need and the utility of internal control in

the two categories of entities reviewed, particularly in creating useful tools for the consistent and efficient application in practice of the principles, rules, methods and techniques of control of specific risks that may affect the achievement of objectives in the management activity, but also the usefulness of accounting and tax information.

In the context of the requirements set out by studying the evolution of internal control issues at an international, community and national level, there have been captured multiple meanings attributed to the concepts used, some semantic oppositions, symmetries and asymmetries regarding the objectives, principles, coverage and the typology of manifestation. There have been reported a number of convergences or divergences, advantages and drawbacks that exist between the various methods of implementing the internal control, based on models that have elements, components, features or different coverage areas.

In the light of the objectives pursued, the research conducted has shown, through the perspective of the specific relevance of cognitive valences of the concepts specific to the internal control, transposed into the practice of the public entities analyzed and of the resulted considerations, from their step by step implementation, in order to support in a reasonable manner the objectives pursued it is necessary that the current internal control model to be adapted to the new requirements imposed by the ever-changing environment. Thus, the architecture and its components were identified as well as relevant solutions to some of the practical problems faced by the entities examined, in the sense that a series of models, methods or mechanisms through which entities can be controlled on the basis of an efficient management of risks and of appropriate risk strategies, were outlined.

In the context of the general objective of the research, the relevance of the internal control for the entities taxpayers is more than evident; the empirical studies carried out have shown that, irrespective of the accounting reporting framework applicable to the accounting taxes and social contributions or tax rules relating to them, along with other factors, the way in which they are understood and applied through the implemented policies and accounting

procedures in the process of accounting and tax reporting, they put their mark on the accounting and tax information supplied, so also on the certainty of the fiscal liabilities managed by the state revenues administering entities.

The logical approach in the process of research, on the basis of the strategy adopted, of the preliminary conclusions and considerations identified, through which it has been shown that, depending on its degree of adequacy, internal controls can be considered a cause or an effect of the Government information on the claims and tax liabilities in the last phase of the demonstration phase, research located in chapter V, on the basis of considerations and responses identified as a result of testing and validating the hypotheses formulated, there have been established the preconditions that have been outlined and defined in both directions, as well as the practical arrangements can be made through the harmonization and optimization of internal control in the management of state revenues.

Against the backdrop of globalization, the reality of the contemporary world, generated by the existence of complex interdependence connections to the transcontinental and the scale of the financial and economic crisis, the administration of the State is dependent on income, so the way to taxpayers entities maintain or develop their business and the way in which public entities are able on the one hand to reduce tax evasion through the identification of underground economies and on the other hand to increase the degree of tax claims collection through awareness and stimulating entities contributors. These challenges require the harmonization and optimization of internal control in the management of State revenues, which may have an impact on the reliability of the accounting and tax reporting.

Conclusions, proposals and research perspectives

The scientific journey of the three years of in-depth researches, carried in regard to the internal control from the activity of state revenues administering, in which the multidisciplinary approaches, theoretical and empirical, have interposed to the accounting field some elements which are specific to other socio-economic fields, that are finances, internal and external audit, that have brought step by

step the conclusions that values the importance and the necessity of the harmonization and the optimization of the internal control for multiple effects, produced over all the fields of activity of the economy.

On the basis of the identified objectives in the specialty literature, in the norms and provisions specific to the internal control, from practical reasons, it could be said that, for eliminating the resulted dysfunctions and vulnerabilities, it is useful and necessary to adapt the internal control, to elaborate a risk management model and a mechanism of adequate implementation of the internal control activities as a response to the identified risks. As a result of the carried research, a new model of internal control has been highlighted, adapted to the specific of the analyzed entities, by combining optimally the components of the current model with those of some famous internal control models such as COSO, COSO II and ISA 135, in a way in which the implemented system to be functional and coherent.

In order to confirm the hypotheses regarding the existing correlations among the supplied information through the analyzed accounting and fiscal reports, from a theoretical conceptual perspective, continuing the research process has been carried through an empirical study. Hence, on the basis of some comparative analyses of the information from the accounting reports and the fiscal declarations, drawn up for years 2009 and 2010 (6321 entities in 2009, 10187 entities in 2010), by the entities taxpayers from Mures county, a number of ten models of conciliation of the accounting and fiscal result has been identified, these have highlighted that the obtained results are influenced by a number of factors, among which the most relevant are the diversity of the adopted accounting policies the way of understanding and application of the accounting and fiscal policies, the accounting professional reasoning, as well as a macro economical component, the modification of the fiscal policy.

In the context, the susceptibility of the results for some of the identified models, in order to validate the formulated hypotheses, a research questionnaire has been applied on representative samples (76 respondents for 2009 and 81 for 2010), for testing the perception

of the accounting professional in regard to the way in which the accounting policies and fiscal rules were understood and applied. By connecting the obtained information, it was implied that at least at a declarative level, a significant degree (81% respondents – 2009 and 85% respondents – 2010) from the analyzed taxpayer entities adequately apply both the accounting policies as well as the fiscal rules; however there are cases in which the accounting policies, rules or both are not known or/and correctly applied. Therefore, besides the identified conciliation models, the obtained results have highlighted a number of four scenarios of connecting the accounting result with the fiscal one, with the indication that other cases could exist, in which there are used practices of information modeling from the accounting reports or the fiscal declarations, on the ground of some different reasoning's from those of accounting or fiscal nature, that could have multiple consequences on the targeted users.

The utility of the accounting and the fiscal information is given by the quality or its value, which is conditioned by accomplishing some: qualitative characteristics and probed or confirmed in the frame of internal and external decision-making processes. By extrapolating the qualitative characteristics of the accounting information, which was largely debated in the specialty literature, it was implied that these could characterize the fiscal information as well, which still supposes the correct, complete and in right faith of the real tax return. In this context, it was highlighted a causality connection between the accounting information and the fiscal one, the quality of one being reflected in the utility of the other and vice versa, especially in what regards the fiscal receivables in the double depiction. Approached in this what, affecting the credibility or the relevance of the accounting information will be reflected in the lack of objectivity of the fiscal information, that implicitly will have effects in the feasibility of the accounting or the fiscal statements as well as in the decision making processes.

The constraints, the inherent limits of the process of producing and communicating information, could affect the accounting or fiscal information, regardless both present the same reality, however from different perspectives, situation in which one is affected by

errors/denaturation or even both, and through the materialization of the nonconformity risk, is affected by the comparability and implicitly by the feasibility of these information. In the context of some different interests, the case in which the information about the fiscal obligations was constructed by respecting the imposed requests by the normalization frame, by the applicable accounting policies, by the fiscal norms, which in many situations which seem identical, are reflected in different dimensions, which in many apparently identical situations, are reflected in different dimensions, which puts in evidence the subjectivity prints, with direct influences over the feasibility of the fiscal receivables.

On the other hand, these redundant information highlighted some dysfunctions of the internal control that are localized in the area of the accounting or fiscal reporting, determined by not applying the "informing principle" (COSO, COCO, COSO II, Turnball, AMF) and implicitly the objectives of the entity in which they are utilized. Regardless, of the nature of the cause of the damaging of the feasibility regarding to the fiscal receivables they would affect the certainty of the fiscal and accounting records of the entities that administer the state revenues, that have severe and multiple implications in regard to the processes of managing them.

As any open system, the action perimeter of the internal control of the taxpayer entities is vast, it is actually extended behind their own activity, being in this way influenced or conditioned by the other systems which with it interferes, and it could also influence the activity of state revenues management. The identified causality relationship is highlighted symbolically through the informational flows insured through the means of accounting and fiscal reporting, as a point of informational connection.

Even though, in theory the relationship of causality between the utility of fiscal and accounting information and the adequacy of the internal control activities of the entities that administer the state revenues has been defined, through the perspective of the results obtained in the frame of the previous researches, it was taken into account, on the basis of the identified conciliation and connection models, the problem of testing the informational utility from the

analyzed reports. From the comparative analysis of the information referring to the accounting result and the corporate tax, from the accounting reports and the fiscal declarations, drafted by the entities taxpayer, from Mures county for the years 2010 and 2011 (9991 entities for the year 2010 and 8250 entities for the year 2011), it was implied that, at a significant number of these (21.59% - 22.68% for the year 2010 and 16.8% - 17.3% for the entities for the year 2011), there are inconsistencies or inadvertencies between the information from the analyzed reports. Actually, these differences have signaled some dysfunctions of the internal control, which also exit in the frame of the taxpayer entities, that affected the utility of the information transmitted by the administering entities, which affected the utility of the information transmitted to the administering entities, and in this way the risks of non-conformity or denaturation that migrated in the administered entities, and in this way the risks of non-conformity or denaturation have migrated in the administering area of the fiscal liabilities.

In the situation in which the differences that exist are significant from the perspective of the quantum and persist over longer periods of time severely affect also the results of the activity of state revenues administering and implicitly there is the risk of a deficitary financing of the activities of public utilities or of other national objectives.

Due to the fact that theoretically as well as empirically, there have been highlighted a series of factors and circumstances that put their stamp over the qualitative characteristics of the accounting and fiscal information, in order to validate the formulated hypotheses, it was used a research questionnaire, applied on representative samples (78 respondents for the year 2010, 84 respondents for the year 2011), regarding the testing of some aspects referring to the internal control afferent to the entities taxpayer that made the object of the reports and of the analyzed declarations.

Even though, at a declarative level, the perception towards the adequacy of the internal control on certain landings is very good (94.87% respondents for 2010, 95.33% respondents for the year 2011 – have accounting procedures), the fact that a significant number of

respondents have affirmed that they do not have a risk management process implemented (58% for 2010 and 62% for 2011), at which it is added a significant number of entities with inconsistencies among the analyzed information, confirms that, the utility of the analyzed information was affected by some dysfunctions of the internal control. Therefore, through the implemented systems the entities taxpayer do not succeed in managing correspondingly the risks afferent to the accounting and fiscal reports, such as the risk factors, generated both by a continuously changing environment as well as by a permissive normative frame.

In order to quantify the effects over the utility of the information referring to the fiscal liabilities, produced by the accounting policies or procedures used by the taxpayer entities, it was implied that, 80.77% of the analyzed entities have procedures in which they are defined a research questionnaire applied on a number of 78 taxpayer entities. At a declarative level, it was implied that, 80.77% of the analyzed entities have procedures in which they are defined controls regarding the correlation between the accounting and fiscal reports, however there are situations in which the procedures do not comprise all the activities or operations, which are not updated, not adapted at the specific of the entity etc., such that the results confirm that the "accounting images" or "fiscal images" actually reflect that reality in which the accounting, taking into account its professional reasoning, that shows that, the certainty of the fiscal liabilities is affected by the risks of nonconformity that can not be adequately controlled.

The multiple non syncing of the information, impose a reconciliation of the information from the accounting and fiscal statements of each taxpayer entity, in which the internal control could play a determinant role, if it will be integrated and synced under all the aspects, the dimensions and the components with the other activities of the entities from which they are part, but also by a certain syncing with the other systems of internal control that take part in the process of state revenues administering.

In the context of the issues shown, along the management and the governance representatives, an important role in this

reconciliation could be held by the auditors (internal and external) and the fiscal consultants, that through the attributions offered by the law could contribute to the increasing of the credibility and of the transparency of the accounting and fiscal reports.

The prospective analysis of the internal control issue through the perspective of the targeted objectives in the accounting and fiscal reports by each of the two types of analyzed entities has highlighted a series of common elements, but also some significant differences, generated by diverse internal or external factors, with major implications both in its own activity as well as in the activity of the other actors. Localizing on one side the dysfunctions and the vulnerabilities of the internal control from the public entities of state revenues administration, as well as their multiple effects, as well as on the other side the factors and the causes that have generated or fostering, both of an endogenous as well as an exogenous nature, it was highlighted the necessity of identifying some feasible solutions, which in the current context, could reasonable insure that, the system could support accomplishing the objectives established for satisfying the more and more severe requests of the public interest.

On the basis of the explorative approaches, it was highlighted the adequacy of the internal control from the activity of state revenues administering, solicits besides the harmonious functioning of the entire system allows the identification of feasible solutions for maximizing the results. In the context of some limits or contradictions generated by insuring a balance between the cost of the imposed actions for optimizing the internal control and resulted benefits, in this paper there were identified a series of relationships. Hence, there were defined both the necessary elements for carrying a coherent analysis as well as the existing relationships among these through the means of some formulas founded on the identified algorithm. In addition, on the basis of the analysis report cost benefit on the basis of the relationships highlighted by transposing the identified concepts in the specialty literature in the activity of state revenues administering, in this paper a model of selection of a optimally considered variant, both from the view of reducing the exposure to risk as well as of the costs afferent to the implementation

of internal control activities in regard to the circumstances of each case in part.

At an international, community and even national level, the internal control had and still has a difficult evolution, there are major differences in what regards the afferent normative frames, as well as the practices of putting them in practice, which solicits the increasing of the efforts for diminishing the divergences that exist among the norms, rules and practices which are international, community and national, respectively of a certain reconciliation of the variety of organizational cultures.

Theoretically, the contributions brought through the study and the qualitative analysis of the most relevant scientific papers, of the accounting, fiscal and internal control norms, could be localized at the level of the entire area of revenues , such that through the perspectives of the concepts used in the two types of analyzed entities – ”fiscal liabilities” and ”fiscal obligations” as well as ”debts” and ”liabilities” – it was shown and drawn, the way in which the taxes and the social contributions are reflected and presented in the accounting and fiscal reports, and of the informational flows between the accounting and fiscal reports that are generated or that are created on their basis, through the means of some coherent functional models.

Empirically, the contributions generated by the originality of the used methodology, in the frame of the researched studies through the scientific research process, they were acted upon in the results of the quantitative and qualitative analyses and the evaluations of the practices and procedures of the internal control through the perspective of the their effects in the activity of state revenues administering and of the impact in the accounting and fiscal reports of the taxpayer entities.

Syntheses of the most important **contributions** are presented in this way:

- An ample radiography of the concepts with which the internal control operates was conducted, such that the cognitive valences of those concepts were caught through the perspective of the targeted objectives, of the principles that govern the process, of the sphere of interest, of its components and of the relationship among these, that

- could contribute to perfecting and developing the conceptual frame;
- It was founded a new principle of the internal control – the coherence principle – which supposes both the coherent syncing and functioning in the frame of the systems, activities, processes and operations of an entity – an overview or a coherent and functional system of preventing, identifying, evaluating and/or controlling of risks;
 - We have elaborated a new model of internal control, adapted to the specific of the analyzed entities, through the optimal combination of the components of the current model to the ones of some consecrated internal control models such as COSO, COSO II and ISA 315, such that the implemented system to be functional and coherent; in regard to the presented advantages we consider that, the proposed model could represent an useful model of internal control in accomplishing the objectives for managers; the internal auditors could perfect their way of working, fostering the managerial security and performance, and the external auditors could have an adequate reference system;
 - We have elaborated a model of risk management, easy to put in practice, obtained through the simplification of the risk component from the current internal control model, which is similar to the COSO II model, through which the systemic approach towards specific risks will help the entities that manage the state revenues to better control these events;
 - We sketched a series of necessary rules to be applied in the process of risk management, from its initiation to its finality.
 - The conceptual delimitation of the expressions "tolerance towards risk" and "appetite for risk" necessary for the success of the risk management process and we sketched a method of approach of the situations (risk exposure and risk tolerance) that impose the implementation of internal control;
 - A coherent mechanism of internal control activities mechanism that insures the connection between the risk management and the founding of the response to the risks specific to the activity of state revenues administering has been drafted;
 - From the perspective of the concepts of "fiscal liabilities" and "fiscal obligations", and "debts" and "liabilities" – we have highlighted and sketched, the way in which the taxes and the social contributions are

reflected and presented in accounting, in the accounting and fiscal reports, and in the informational flows between the accounting and fiscal statements that are generated or that are created on their bases;

- We drafted, through the extrapolation of the cognitive valences of the concepts found in the most representative internal control models (COSO, COSO II, the proposed model), the internal control systems that have to insure an integrated management of the inherent risks, with effects in both categories of analyzed entities.
- We have elaborated a model of connecting the information from the balance sheet, the profit and loss account with those from the corporate tax declaration and an indirect way of determining the fiscal result;
- A number of ten conciliation models of the accounting result with the fiscal one have been identified;
- Four scenarios of connecting the accounting result with the fiscal one have been identified;
- We have highlighted the causality relationship between the accounting information and the fiscal one, the quality of one being reflected in the utility of the other and vice versa;
- We highlighted the causality relationship between the internal control systems that are interfering in the process of state revenues management, sketched symbolically through the information flows insured through the means of the accounting and fiscal reports;
- The causality relationship between the utility of the fiscal and accounting information and the adequacy of the internal control from the entities that take part in the process of state revenues administering has been identified;
- The relationships and the interferences that exist between the accounting policies and procedures due to their characteristics have been highlighted;
- The relationship between the internal control, the accounting policies and procedures and the utility of the accounting and fiscal information has been highlighted;
- We have highlighted that, the harmonization of the internal control of the state revenues administering activity has to be accomplished through the perspective of the concepts of "extended organization" and "risk environment" in a strict correlation to the other systems of

internal control;

- We have defined the ways and directions regarding the harmonization of the internal control, on the basis of the existing causality relationship between the internal control risks and actions from the two types of entities; in this way we identified four directions of action, respectively an "adequate referential", "adequate internal control and risk management models", "unitary practices" and "internal control systems";
- We identified a series of relations for determining a point of balance between the cost of the imposed activities for the optimization of the internal control and the resulted benefits;
- We defined both the necessary elements for carrying a coherent analysis as well as the existing relationship between these through the means of some fundamental formulas for the identified algorithm (tolerance towards risk, exposure to risk, residual risk, the cost of internal control activities);
- We have drafted a model of selecting an optimal variant, both from the perspective of reducing the value of risk exposure as well as from the one of the costs afferent to the implementation of the internal control activities;
- Approaching the internal control performance (efficiency, opportunity and effectiveness) must be realized in regard to the effects produced in concern to the entity and its activities;
- We defined the role that the internal audit has in the process of harmonization and optimization of the internal control.

The innovative aspects of the conducted research are given by the accomplishment of its central objective, respectively the developing and going in depth into the issue of internal control – conceptually and under the report of practices – customized especially in finding the most adequate ways of controlling the risks specific to the activity of state revenues administering, through harmonizing and optimizing, with an impact in the credibility of the accounting and fiscal reports.

In respect to a forecasting vision, the contributions brought to the current literature, could be summarized in identifying the models, the methods, the means and the mechanisms through which the

entities from the analyzed field could efficiently control the risks which are specific until a reasonable level such that the established objectives to be accomplished in performing conditions.

Proposals:

Along the shown aspects, on the basis of the identified considerations, the prospective and proactive approach towards risks through an adequate internal control imposes also the following:

- The perfecting of the conceptual frame of the internal control, through the integration of some information referring to the clarification or the improving of some specific notions, the delimitation of the risk and uncertainty concepts, of tolerance and appetite towards risk, the drafting of some coherent and functional risk management models which could insure a healthy internal control, the identifying of adequate methods for determining the level of risk exposure and tolerance, the identifying of the risk factors in a continuously changing environment, defining some adequate strategies considering the nature and the typology of the identified risks, as well as of the circumstances that foster their apparition, defining some mechanisms of efficient implementation of the activities of internal control;
- The adapting of the normative frame through its perfecting and harmonization, such that the internal control system to be implemented and to correspond to the request of a modern and performing management (adapted standards, clear criteria of implementation and evaluation);
- The corresponding management of the risks that could affect the planned results, impose new actions that affect the professional organisms, the legislation authorities, the management, the persons which are in charge of the governing as well as the academic environment;
- The elaboration for all the standards of internal control of indicators for appreciating the way in which these were implemented;
- The mediatization of the importance and of the necessity of an adequate internal control;
- Changes in what regards the vision and the attitude of the managers of being conscious, of communicating, anticipating, assuming and treating, through a performing, rational, proactive and prospective management,

the inherent risks;

- Creating of a transparent organizational culture in which the policy of risk management to have the status of a norm in the sense in which it is imposed to have a capitalization of the gained experiences;
- Treating the risk management as a healthy way of leading a public entity, as an integrative part of the activities, processes and of the carried operations;
- Identifying of some coherent and adequate methods for appreciating the risk exposure, such that only the significant risks to be treated;
- Have a well prepared and receptive personnel in order to perceive and to adequately responsilize the risks and the uncertainties;
- The allocation of sufficient and adequate resources, from a quantitative and qualitative perspective, in order to implement the internal control system and the risk management (human, financial, material, technical resources etc.);
- The elaboration of a normative frame afferent to the internal control for the taxpayer entities, or for completing the financial reporting frame with elements which are specific to the internal control, through the adoption of an internal control frame unique for both of the categories of entities that could be adapted to the specific and the requests of each entity in part;
- The reconciliation of the information from the accounting and fiscal reports of each entity in part, by calculating some metrics of periodical conformity or at least at the end of each year;
- The more active implication of the public entities in actions of assisting the entities to correctly apply the law with direct effects in the increase of the transparency and the credibility of accounting and fiscal reports.

The research perspectives

All in all, even though it could be mentioned that the paper will have remarkable progresses in the field of interest, due to the inherent limits of each scientific research, it could not totally treat the multiple connotations, the moments that the internal control has in an environment that is continuously changing. By identifying some new problems, dimensions or topics on the side of the extremely complex issue of the internal control, the premises that open new horizons and directions for research will be insured.

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