FINANCIAL AND ACCOUNTING INFORMATION SYSTEMS INTEROPERABILITY

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ABSTRACT: The current economic developments have led to substantial changes in terms of how the financial and accounting activities are carried. The business environment can be characterized by a widespread consolidation of companies and their grouping in holding companies. Thus, the focus is on consolidation the financial data, and the integration and interoperability of the financial and accounting applications and also the integrated information systems have a major significance. With the development of the Internet, the architecture of the informatics applications has really been affected, this resulted in substantial changes in how the solutions are distributed and accessed as well.

The present paper analyses and provides viable solutions for the use of the technologies which are applied in the interoperability of the financial and accounting information systems, in the context of economic activity globalization. The dynamism and economic processes development in the new context have generated important researches in the informatics field which had resulted in simplifying the access way to applications (by simply using a Web browser) and also developing the interconnecting technologies for the financial and accounting information systems – their interoperability represents, in fact, the key word.

On this economic scenery, the financial and accounting information systems become very important solutions to integrate different business applications and also to offer a complete perspective for all the business.

Key words: SOA (Service Oriented Architecture), Informational Integrated Systems, XML (eXtended Markup Language), Visual Studio .NET, Web Services

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