SUMMARY

KEYWORDS

SWOT analysis - audit firm method and its environment which has two dimensions: analysis of internal factors, ie **S**trengths and **W**eaknesses related to leverage organizational entities, its strategies and the their implementation methods and analysis of external factors, represented by **O**pportunities and **T**hreats that come from the market environment and competitors;

Computer application - program or set of programs that are intended to solve a problem by a set of operations;

Authentication - digital identity verification process of a participant in communication, usually indicate a user code more or less public and a secret password;

Database - a means of storing information and data on an external support their rapidly retrievable;

Balance sheet - specific work process accounting method whereby assets and liabilities are presented generalized expression units in monetary and economic performance of the company at a time;

Profit and loss account - document summary sheet structured to allow the determination of interim management and balances of the three levels of operating results, financial and extraordinary;

Tax return - document is submitted necessarily to the tax authorities, by persons established by law and which contains, in principle, a statement of tax purposes, property or income tax liability under whose ownership of subject;

Virtual Company - flexible infrastructure, generic, which enables support for the creation, operation and development of organizational structure and company information.

Logical design - details needed for the application modules, namely modules for creating files for data entry, processing and retrieving results, error handling, etc.

Annual financial statements - accounting document in which structure are the balance sheet, profit and loss account, statement of changes in equity, cash flow statement and explanatory notes to annual financial statements that include information about: assets, reserves, profit sharing, analysis results of operations, statement of assets and liabilities, principles, policies and accounting procedures, equity and financing, information on employees and members of the administration, management and monitoring, examples of calculation and analysis of key economic indicators and other financial information.

E-Government Services - are using Internet technology as a platform to make information exchange services;

Transmission on-line/of-line - direct transmission of information between two or more computers connected / unconnected.

ABSTRACT SUMMARY OF MAIN PARTIES

In the **Introduction** are some general factors relating to the need to address a topic so complex and so useful also in the Romanian business environment and particularly in relation to B2G.

Thus, this paragraph states that the first sentence covers an area is developed conceptual and methodological substantial enough for electronic services of e-Government in the development of information society and on the other hand, provides a computer application necessary and possible to be implemented for efficient means of communication between businesses and government institutions.

Thesis is further developed in five chapters and 30 paragraphs, supported by over 70 figures, 15 tables, 40 bibliographical annexes based on various sources, from specialist books, treatises, journals, and legal regulations in classical studies and reports and continuing with many electronic sources, including webgrafie.

In Chapter 1 - *Romania in the Era of Information Society*, I presented the transition from industrial society to information society type (definition of concepts and approaches to literature), a comparative approach to the specific characteristics of the two companies and an organizational perspective on Digital computer component company which is not a secondary or supplementary component, but just the foundation of organizational structure. In the same context, I emphasized the influence of exogenous factors on the Information Society in Romania, that social factors, technological, and economic policies and have shown that there is a lot of elements that require the use of ICT and support the development of information society services in Romania, such as: sustainable economic growth, capacity building, improving public finance management through increased transparency of decision, the development of scientific research and technological development, computerization of health systems and social assistance, etc.

Chapter 2 *Financial Statements and Tax Returns of Economic Agents in Terms of EU Integration* in which we made reference to the definition, characteristics, functions and components of financial statements and tax returns in the implementation of International Financial Reporting Standards. In this chapter we paid particular attention to mathematical modeling of the balance sheet and profit and loss account based on the idea that computer application that presents the last two chapters of the work is two component inputs of annual financial statements. The end of the chapter we have highlighted other elements of the annual financial statements, that statement of changes in equity, cash flow statement and explanatory notes to annual financial statements that include information about: assets, reserves, profit sharing, analysis of operating income, debt situation and liabilities, principles, policies and accounting procedures, equity and financing, information on employees and members of the administration, management and monitoring, examples of calculation and analysis of key economic and financial indicators and other information.

Chapter 3 *e-Government Services in Romania* starting with an overview of characteristics and types of information systems in the context conceptualization

interorganisational concept of computer system at the expense of information system. Starting from the premise that systems are interorganisational support e-Government service development and provide a modern information technology infrastructure and a coherent set of applications and databases, e-Government information services are presented both in theoretical perspective by addressing the types of services and through a SWOT analysis to develop such services in Romania.

Following I presented the current state of development of G2B and B2G electronic services in Romania. Thus, in terms of G2B services assessment methods we presented two types of approaches used, that the general approach which seeks to know the degree of development and use of online public services and address specific concerns the quality of these services.

After studying these approaches and methodologies, we showed that the total services provided in public administration, that of 20 basic electronic services, 60% and 40% of citizens are traders.

Since the e-Finance computer application that I realized it seeks to streamline services through its implementation of e-Government type B2G, I did an analysis of the current state of development of electronic services such G2B and B2G in Romania on types of taxpayers. Based on these elements can say that we are in an advanced stage to reach the electronic transmission B2G but none of eGovernment services has not reached the full stage and the role that the National Tax Administration Agency has in this context.

In **Chapter 4** *Designing e-Finance Application - Online Submitting Of Financial Statements and Tax Returns of Operators and Their Monitoring On The Internet* from within the application's overall performance, I went through specific stages, namely: the preliminary investigation I emphasized the economic and technical feasibility factors that support the need to implement the proposed application, a detailed analysis of existing information system for drawing up, transmission, processing and centralization of financial statements and tax returns of traders seeking to discharge their route forms Specific Portal National Tax Administration Agency, drawing them in specialized compartments in the economic, transmission to Local public financial management and centralization of them from General Register Office of Finance and Trade District, defining system requirements and identifying stakeholders the specific computer application use cases proposed design and application input and output files required to build a database comprising 24 tables, designing interfaces for communication, database choice, that access MySQL databases on the Web by PHP and implement secure transactions with PHP and MySQL, design programs.

I concluded this chapter by submitting the application functionality "e-Finance" which is carried on a web platform and its characteristics, namely that uses Web 2.0 technology-based CSS, PHP and JavaScript and the database application is the type used in MySQL and application code was written in multiple files, each grouped according to their role in the application, the suggestively named folders.

Chapter 5 *Presentation of e-Finance Application* in which I questioned the operational elements of it by describing the steps taken to use them and how the operator will connect the application running on the server using a web browser that has protocols Security SSL 2.0 and SSL 3.0 enabled, accept cookies and have security

level set to medium-high. The presentation application is structured around the following sections: Section authentication and access portal section transmission forms section and section management changes. I concluded this chapter by presenting the main advantages of e-Finance application, namely: the instantaneous transmission operators to the system administrator of the financial statements and tax returns reflecting obligations, charging document through computer applications directly from the trader; providing facilities and managing multiple information page authenticated by the operator, the transmission of fast feedback and accurate preparation of financial statements and tax returns, reducing a large number of employees in government departments and public finance takeover deals the classic papers reporting applications can generate many types of reports on the operations carried out by companies, financial results, condition etc.

In support of this approach and implement a computer application via the Internet should follow the financial statements and tax liability of operators, the thesis concludes with some final conclusions synthesis want to emphasize that personal contribution to the development of e-Government B2G type. I would like to pin these findings show the need for rapid deployment of such applications to the acquiring institutions summary accounting records or tax returns - Trade Register, National Tax Administration Agency, National Health, National Agency for Employment, etc. .