

## **EVIDENCE FROM INDIA: THE EFFECT OF THE GENERAL DATA SECURITY LAW ON THE ACCOUNTING PROFESSION**

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### **ABSTRACT**

*The present degree of technological advancement is contributing to an increased need for privacy and protection in relation to individuals' personal data. In order to respond to current needs, the new structure of the General Data Protection Regulation aims to provide the required guidelines to prevent the potential leakage of personal private data. In the case of the accounting profession in Romania, the key scope of this paper is to provide an overview of the current implementation and enforcement of the GDPR regulation, as well as to provide guidelines for easier compliance. To the best of the knowledge of the writer, this is the first paper that explores the relationships between the regulatory and accounting profession in the sense of Following an empirical review to determine the current level of knowledge and compliance, the findings highlighted that there was a major knowledge and compliance deficit in the case of the accounting profession in Romania at the time of the report, less than 2 months before the date of acceptance at EU level. Nevertheless, this difference is predicted to decrease once again in the coming months.*

**KEYWORDS:** Policy on General Data Protection, Accounting, Information Security

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### **Article History**

**Received: 11 Apr 2021 | Revised: 19 Apr 2021 | Accepted: 28 Apr 2021**

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