

Themes – Position 57 Associate Professor

Disciplines: Integrated Financial Audit (English), Internal Audit (English), Internal Audit, Accounting, Accounting for management

Integrated Financial Audit (English)

1. The International Standards on Auditing and The Code of Ethics. National and international financial audit regulations.
2. Ethical dilemmas, the Code of Ethics in-depth.
3. Planning strategy, audit plan and audit program.
4. Client knowledge and communication.
5. Audit risks and the risk-based model.
6. The global and individual significance level, and significance level allocation. Quantitative and qualitative methods.
7. Audit procedures meant for obtaining audit evidence, ISA 500.
8. Audit evidence, ISA 501, ISA 505, ISA 510, ISA 520, ISA 530, ISA 560.
9. Audit documentation - intellectual property rights in the case of auditors.

References

- Arens, A., Randal, R.J., Beasley, M., *Auditing and Assurance Services*, 14th Edition, Prentice Hall, 2011
- Beasley, M.S., Buckless, F.A., Glover, S.M., Prawitt, D.F., *Auditing Cases, An Interactive Learning Approach*, 5th Edition, Ed. Pearson International Edition, 2011
- Stoian, F., Morariu, A., *Audit financiar*, Ed. ASE, 2011
- ***CAFR-IFAC, *Manual de Standarde Internaționale de Audit și control de calitate*, Ed. Irecson, 2009

Internal Audit (English)/ Internal Audit

1. International and national regulatory framework.
2. Professional ethics.
3. Relationships between internal audit and internal control.
4. Internal audit function within organizations.
5. Audit documentation, evidence, and procedures.
6. Planning and conducting internal audit engagements.
7. Internal-external audit relationships.
8. Consideration of the risk of fraud.
9. Risk-based auditing.

References

- Cangemi, M.P., Singleton, T., *Managing the audit function: a corporate audit department procedures guide*, Wiley, 2003
- Dobroțeanu, L., Dobroțeanu, C., *Audit intern*, Ed. InfoMega, București, 2007
- Renard, J., *Teoria și practica auditului intern*, 2003
- Sawyer, L. B., *Sawyer's Internal Auditing*, IIA, ediția 5, 2005
- IIA, *International professional practice framework (IPPF)*, 2017
- www.iaa.org
- www.cafr.ro
- www.aair.ro

Accounting

1. Introduction to economic entities accounting.
2. Financial statements and accounting disclosure: Statement of financial position - Balance sheet; Performance statement - Profit and loss statement; Accounting principles.
3. Double-entry accounting system: accounts and the analysis of accounting transactions and events.
4. Accounting information system: basic accounting documents, accounting valuation, the general journal, the general ledger, and trial balance.
5. Recording transactions and events related to non-current assets (property), inventories, receivables, cash and cash equivalent, liabilities, equity, revenues, and expenses.
6. Financial year-end accounting.

References

- Lungu C.I., Caraiani, C., *Introducere în contabilitate* – Ediția a treia, revizuită și completată, Ed. ASE, București, 2018
- Manea, L., Nichita, M., Irimescu A., Rapcencu, C., *Introducere în contabilitate. Aplicații*, ASE, București, 2019
- OMFP 1802/2014 pentru aprobarea *Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate cu modificările și completările ulterioare*, București

Accounting for management

1. Accounting as a primary information source for company's management: using information for balance sheet evaluation, and ethical standards.
2. Master Budget - Integrated business plan. Flexible budgeting to control the company's performance.
3. What If Analysis in short-term decisions.
4. Working capital: the nature and its elements; use the specific techniques for management of inventory, receivables, debts, cash and cash equivalents.
5. Investment decision: methods used in making the investment decision.

References

- Caraiani, C., Dascălu, C., Lungu, C.I., *Contabilitate managerială. Tehnologii integrative pentru deciziile de afaceri*, Editura ASE, 2014
- Dumitru, C.G., Ioanăș, C., *Contabilitatea de gestiune și evaluarea performanțelor*, Ed. Universitară, București, 2005
- IASB, *Standarde IFRS - Partea A și Partea B*, Ed. CECCAR, București, 2019
- OMFP 1802/2014 pentru aprobarea *Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate cu modificările și completările ulterioare*, București