

FINANCIAL CONTROL AND EXPERTISE (3RD YEAR, VITH SEMESTER)

Credit value (ECTS) 5

Course category

Domain (Imposed)

Course holder

PhD, Assoc. Prof, Gabriela IGNAT

Discipline objectives (course and practical works)

The Financial auditing and accounting expertise course aims to help students acquire knowledge on financial control and auditing.

By completing this course, the students will be introduced to financial, economic and management auditing processes, to using capitalization measures of financial audit findings and determining the liability as a way of completing the auditing findings.

Contents (syllabus)

Course (chapters/subchapters)
THEORETICAL FUNDAMENTALS OF FINANCIAL, ECONOMIC AND MANAGEMENT AUDITING
ORGANIZING THE FINANCIAL, ECONOMIC AND MANAGEMENT AUDITING
ACCOUNTING METHODS AND METHODOLOGIES
MANAGEMENT AND CONTROL OF PUBLIC AND PRIVATE PROPERTY INTEGRITY
SPECIFIC AUDITING ISSUES WHEN USING INFORMATION TECHNOLOGIES
ACCOUNTING EXPERTISE

Seminars
THEORETICAL FUNDAMENTALS OF FINANCIAL, ECONOMIC AND MANAGEMENT AUDITING
ORGANIZING THE FINANCIAL, ECONOMIC AND MANAGEMENT AUDITING
ACCOUNTING METHODS AND METHODOLOGIES
MANAGEMENT AND CONTROL OF PUBLIC AND PRIVATE PROPERTY INTEGRITY
SPECIFIC AUDITING ISSUES WHEN USING INFORMATION TECHNOLOGIES
ACCOUNTING EXPERTISE

References

1. Bostan I., 2000 – *Controlul financiar*, Ed. Polirom
2. Boulescu M, Ghiță M., 1996 – *Controlul financiar si expertiza contabilă*, Ed. Eficient
3. Florea Ion, Corina Chersan, 2011 – *Controlul economic financiar și gestionar*, Editura CECCAR
4. C. Iațco, 2005 – *Sisteme comparate de control si audit*, Editura Universitatii A. I. Cuza,
5. C. Iațco, 2008 – *Modernizarea controlului financiar*, Editura TipoMoldova,
6. E. Horomnea, 2008 – *Audit financiar si certificarea bilantului contabil*, Ed. UAI,
7. Toma M. 2007 – *Initiere in auditul situatiilor financiare ale unei entitati*, Ed. CECCAR, Bucuresti
8. Standard profesional nr. 24 *Misiunile de audit financiar*, Ed CECCAR,

Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Written and oral	70%
Appreciation of the activity during the semester	Oral assessment during the semester, verification tests	30%

Contact

PhD, Assoc. Prof Gabriela IGNAT

Faculty of Agriculture – University of Applied Life Sciences and Environment Iași

3 Mihail Sadoveanu Street, Iași, Zip Code 700490, Romania

Phone: 0040 232 407514; Fax: 0040 232 219175

E-mail: gabriela@uaiasi.ro