

## **INTERNAL AUDIT (1st Year, 1st Semester)**

**Credit value (ECTS) 8**

### **Course category**

Domain (Imposed)

### **Course holder**

Lecturer PhD, Gabriela IGNAT

### **Discipline objectives (course and practical works)**

The Internal Audit course studies the internal audit activity that is based on a flexible reference framework, worldwide recognized, which adapts to the specific legislative and regulatory framework of each country, in compliance with specific rules governing various sectors and organizational cultures.

The lectures and seminars enable the correct understanding of technical terms and the acquisition of specific skills on: understanding and applying concepts that govern the activity of internal audit and the role of internal audit which in practice can be materialized only when it is being implemented in the strategic line of the organization.

### **Contents (syllabus)**

<b>Course (chapters/subchapters)</b>
Principles and rules of general audit in agribusiness
Independence and objectivity of the internal auditing of economic entities
Internal audit of the economic entity
Behavioral norms in the business audit in agriculture
Managing the internal audit activities of the economic entity
Nature of internal audit
Achievement of internal audit mission
Quality control of audit services in agribusiness

<b>Seminars</b>
Introduction to audit
Internal audit
Management of internal audit
Achievement of internal audit mission
Audit planning and exploitation of information

### **References**

1. Corina Chersan – *Auditul intern de la teorie la practică*, Iași 2016, Ed. UAIC
2. Dragomir, Voicu Dan - *Guvernanță corporativă și sustenabilitate în UE*, Ed. Economica, București 2010
3. Marcel Ghită, Constantin Iatco - *Guvernanță corporativă și audit intern*, Ed. TipoMoldova, 2009
4. Jacques Renard – *Theorie et pratique de l’audit interne*, Editions d’Organisation, Paris, France, 2002
5. \*\*\* Standardele de audit intern – Institutul Auditorilor interni, 2012

6. \*\*\* Norme de audit Intern [http://www.cafr.ro/uploads/hot\\_88-norme%20de%20audit%20intern%20inclusiv%20proceduri-5bdf.pdf](http://www.cafr.ro/uploads/hot_88-norme%20de%20audit%20intern%20inclusiv%20proceduri-5bdf.pdf)
7. \*\*\* Le mots d'audit – IFACI\_ IAS, Editions Liaisons, Paris, 2000
8. \*\*\* <http://www.mfinante.gov.ro/ghiduriucaapi.html?pagina=domenii>

### Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Project presentation	60%
Appreciation of the activity during the semester	Oral assessment during the semester, verification tests	40%

### Contact

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