

INTERNAL AUDIT (1st Year, 1st Semester)

Credit value (ECTS) 8

Course category

Domain (Imposed)

Course holder

PhD, Assoc. Prof Gabriela IGNAT

Discipline objectives (course and practical works)

The discipline ensures the understanding and deepening of the theoretical, methodological and applied knowledge in the internal audit activity.

The course and the works offer the possibility to correctly understand the specialized terms and to acquire specific skills regarding the understanding and application of the concepts that govern the internal audit activity.

Contents (syllabus)

Course (chapters/subchapters)
General notions on internal audit
Rules applicable in internal audit
The relationship of internal audit with the management structures of an entity
Organizing and exercising internal audit in public entities
Internal control, finality of the internal audit
Internal audit missions within a public entity
General notions on internal audit
Rules applicable in internal audit

Practicum
General notions on internal audit
Rules applicable in internal audit
The relationship of internal audit with management structures
Organizing and exercising internal audit in public institutions
Internal control finality of the internal audit
Internal audit missions

References

Gabriela Ignat, Lilia Sargu, Mihai Manoli, George Ungureanu, Teodor Bivol, Armanca Lucica, Buliga Zaharie, Ciprian Manea, Anelisse Bivol Nigel, 2021, *Introducere în Audit de la concept la misiune*, Editura iScience, Varsovia, Polonia 1, ISBN 978-83-66216-43-3

Corina Chersan – *Auditul intern de la teorie la practică*, Iași 2016, Ed. UAIC

Marcel Ghiță, Constantin Iațco - *Guvernanță corporativă și audit intern*, Ed. TipoMoldova, 2009

Jacques Renard – *Theorie et pratique de l'audit interne*, Editions d'Organisation, Paris, France, 2002

*** *Standardele de audit intern* – Institutul Auditorilor Interni, 2012

Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Project presentation	80%
Appreciation of the activity during the semester	Oral assessment during the semester, verification tests	20%

Contact

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