

INTERNAL AUDIT REGULATIONS IN ROMANIA AND THEIR CONVERGENCE TO EUROPEAN EXIGENCIES

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ABSTRACT: The aim of our approach is to clarify the role and position of the internal audit in the functioning of the organizational systems within the present social and economic context.

On the one hand, the research had in view a systematization and reassessment, and, on the other hand, a synthesis and analysis of the opinions found in the specialty literature about the above mentioned subject and the regulations established by the various professional organizations and national and international authorities existing in the field of research.

The internal audit is a dynamic process that should evolve together with the society and should be strongly connected with its economic stage.

Key words: internal audit, corporative governance, management-audit relation.

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