**Course Syllabus**

|  |  |
| --- | --- |
| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Master degree |
| Program of study | Accounting and Audit |

|  |  |
| --- | --- |
| Course | **Financial audit and corporate governance** |
| Code | SC.CA.O.2.08 |
| Year of study (semester) | I (II) |
| Number of hours | 56 |
| Number of credits | 7 |
| Professor | Lecturer Ph.D. RĂVAŞ Bogdan |

|  |  |
| --- | --- |
| **No.** | **Topic** |
|  | Financial audit: concepts; types of audit; categories of auditors; |
|  | Organization of the financial audit activity: the framework and the way of organization; |
|  | Documentation of audit work: Evidence, collection of audit evidence; |
|  | Audit risks: classification, typology, impact; |
|  | Account Control and Audit of Financial Statements: Principles, Categories, Financial Audit Methodology; |
|  | Establishing the opinion and drafting the audit report: types of opinions, report models; |
|  | Post-event events: analyzing the evolution of economic entities after the audit engagement; |
|  | Corporate Governance: notions, terms and concepts. |