**Course Syllabus**

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| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Bachelor |
| Program of study | Accounting and Management Information Systems |

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| Course | **Financial Audit** |
| Code | C.C.3.1.02 |
| Year of study (semester) | III (I) |
| Number of hours | 56 |
| Number of credits | 4 |
| Professor | Lecturer., Ph.D. RĂVAŞ Bogdan |

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| **No.** | **Topic** |
|  | Financial audit. General presentation |
|  | Organization of financial audit activity |
|  | Evaluation of Internal Audit (Control) |
|  | Auditing of accounts and audit of financial statements |
|  | Establishing the opinion and drawing up the audit report |
|  | Specific techniques and procedures of financial audit |
|  | Documentation of audit work |