**Course Syllabus**

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

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| Course | **Audit** |
| Code | C.A.3.2.15 |
| Year of study (semester) | III |
| Number of hours | 56 |
| Number of credits | 4 |
| Professor | Assoc. Prof. Ph.D. CIUREA Maria |

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| **No.** | **Topic** |
|  | General aspects of audit activity |
|  | Regulation of internal audit activity |
|  | Aspects of the content of internal audit standards |
|  | Audit Planning, Approach and Documentation |
|  | Case of Audit, fraud and audit error |
|  | Significance threshold and audit risk |
|  | Audit of internal control system |
|  | Audit survey |
|  | Interviews and audit reporting |
|  | Methodology for conducting internal audit missions |