

THE QUALITY CONTROL SYSTEM FOR THE FINANCIAL AUDIT IN ROMANIA AND SPAIN

Sorin Briciu, „1 Decembrie 1918” University of Alba Iulia, Romania
Ioana Iuliana Pop (Grigorescu), „1 Decembrie 1918” University of Alba Iulia, Romania;
cotutoring Lleida University Spain

ABSTRACT. Along the study we have realised a comparative analyses of the particularities of the quality control system particularities of the financial audit in Romania and Spain.

At the beginning of the paper we have presented the evolution of the quality control systems of the two countries, after which we have compared the International Audit Standards referring the quality control applied in Romania and the Technical Norms of Audit referring the quality control in Spain, identifying a series of differences between these. Next we have realised a comparative analyses of the particularities of the quality control systems in the two countries, based on which, at the end of the paper I have made some improvement proposals.

We have used qualitative research methods, such as describing, analyses and comparison. The obtained conclusions come to sustain the hypothesis that in Romania and Spain have been made important steps in adopting the regulations of the European Directives referring the financial audit concerning the quality control, so that the juridical frame and the professional one of the two countries presents several similitude, the differences being less significant.

Key words: the internal quality control system, the public surveillance system of the financial audit activity, the quality control at the mission level, the quality control at the firm level, the objectives of the inspection of the quality control.

JEL Codes: M42