

THE BENEFITS OF POB INSPECTIONS. CASE OF ROMANIA

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Abstract:

The implementation of the inspections program by POBs represents the key reform that has improved the relationship between financial audits under ISA and financial reporting under IFRS. Psychologically, human beings pay more attention in case of supervision. Concerning the European POBs, there is very little written about the effect of POBs on audit quality. In this study we emphasize the benefits brought by POB inspections, highlighting the activity of ASPAAS at the level of Romania. In the end, we draw future research ideas based on POB annual reports and ASPAAS activity.

Keywords: *audit, financial reporting, POB inspections, annual reports, supervision.*

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