

ASSESSING GOING CONCERN ASSUMPTION BY USING RATING VALUATION MODELS BASED UPON ANALYTICAL PROCEDURES IN CASE OF FINANCIAL INVESTMENT COMPANIES

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Abstract:

Designing and performing analytical procedures aimed to assess the rating of the Financial Investment Companies are essential activities both in the phase of planning a financial audit mission and in the phase of issuing conclusions regarding the suitability of using by the management and other persons responsible for governance of going concern, as the basis for preparation and disclosure of financial statements. The paper aims to examine the usefulness of recognized models used in the practice of financial standing, for the purpose of designing and applying analytical procedures specific to financial audit missions performed within Financial Investment Companies. This approach can serve as a basis in designing and developing specific financial audit programs for capital investments.

Keywords: *audit planning, Financial Investment Companies, analytical procedures, rating valuation, rating models, going concern.*

JEL codes: *M42*