

# ***INTERNAL CONTROL ACTIVITIES: CAUSE AND EFFECT OF A GOOD GOVERNANCE OF ACCOUNTING REPORTINGS AND FISCAL DECLARATIONS***

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## ***Abstract:***

*As a subsystem of the management system, the internal control could be viewed as the primordial condition for the efficient and effective accomplishment of the general and specific objectives of any organization. From the audit perspective, the internal control represents both an objective of the internal auditor activity, and a means to achieve a goal for the external auditor. Starting from these approaches and from the perspective of the impact towards the corporative governance, the qualitative analysis of the internal control, is a current and complex issue. Hence, the scientific research has been focused on identifying the answers for the following questions: Could risks that refer to the administrating of state revenues be controlled until a reasonable level? In the given context, which is the role of the internal control activities in achieving a good corporate governance in entities - taxpayers?*

**Keywords:** *corporate governance, internal control activities, risk strategy, risk tolerance, state revenues` management*

**JEL codes::** *M42, G28, G38*