

# ***A PARALEL BETWEEN THE INTERNATIONAL AUDIT STANDARDS REGARDING THE AUDIT REPORT WHICH IS APPLIED IN ROMANIA AND THE TECHNICAL AUDIT NORMS WHICH ARE APPLIED IN SPAIN***

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## ***Abstract:***

*At the beginning of this study I have determined the way in which have been taken the European Directive 2006/43/CE concerning the International Standards of Audit in the national legislation in Romania and Spain. Then i have realised a comparative analyses International Standards of Audit which refer to the audit Report, applicable in Romania and the Technical audit norm applicable in Spain, analyses where i have identified a series of differences. At the end of research we found out that the identified differences are not significant and therefore it has been demonstrated the research hypothesis, according to which in Romania and Spain have been made important steps in harmonising the financial audit process, so that the juridical and professional frame in the two countries presents several similitude.*

**Keywords:** *audit report, types of opinions, ISA, Technical Spanish norms, communication with the users, harmonising process*

**JEL codes::** *M42*