

***THE EFFECTS OF THE ADOPTION OF IAS / IFRS BY
COMPANIES LISTED ON THE REGULATED MARKET
(BUCHAREST STOCK EXCHANGE - CATEGORY III)
ON THE AUDIT MISSION***

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Abstract:

The purpose of this article is to present the effects from the application of international financial reporting standards on the audit mission, namely the evidence necessary of the financial auditor to issue the audit opinion on the financial statements audited. The main objectives taken into account aim to present the theoretical aspects related to the topic addressed and then the practice. The empirical research is based on semi-structured interviews with a sample of 61 companies listed on the regulated market of category III.

Keywords: *IAS / IFRS, audit mission, audit evidence, audit opinion, audit report*

JEL codes: *O10, M41, M42*