

THE TYPOLOGY OF FINANCIAL AUDIT

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Abstract:

This study represents a synthesis on the evolution of concepts referring to internal and external audits in the last decades. Starting from the observation that in this domain still persist different approaches and from the observation that the terminology is not yet attuned, several aspect on the evolution of audit's definitions, of the audit's role in the trade companies and the typology of the audit, insisting on the delimitations between conformity audit and efficiency audit.

Keywords: internal audit, external audit.

JEL codes:: M42