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PhD THESIS

Accounting and control of building-up and use of budgetary resources

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Keywords

Accounting, control, audit, budgetary resources, public expenditure, budget, financial statements, true and fair view.

Introduction

Despite the purpose established by the very name of this research project "*Accounting and control of building-up and use of budgetary resources*", a full coverage of the subject was not the intention of the author, knowing that a complete approach of the subject is far from being possible in a work. Moreover, in these times of economical and financial crisis and transformations undertaken by the whole world, any work on this subject can only be incomplete. Although the theme of this research project is quite complex and difficult to treat, its importance requires carrying it out successfully, the researcher assuming the risks involved, namely the limits being placed on the research project.

Motivation and the importance of the research

Achieving a work of this magnitude, such as the one within a doctoral program is conditional on the existence of motivation and a set of arguments to credibly justify the motivation behind the choice of these research topics. For effective and really useful results following the research activity it is absolutely necessary that the person who finds himself/herself in the position of the researcher finds the most efficient and effective research methods and techniques for the chosen theme.

The first step that the researcher must take before he/she proceeds to achieving a scientific approach of this scale is to establish a strategy to address the proposed research topic, and this strategy should be anchored around at least the following areas of interest:

- **Motivation:** *presentation of the grounds justifying the need for real efforts for knowledge in this field;*
- **Utility:** *the potential benefits of such a research project and the criteria that justify the importance of such a study;*
- **Potential limits of the research.**

In determining the *arguments to justify the actual need for knowledge in this area* it is necessary, first, to delimit the area on which we turn our research efforts. Accrual accounting (*accrual accounting*) has become a standard in most public administrations in Europe, the European Commission being the promoter of this method, along with the International Federation of Accountants. The European Commission has undertaken to modernize and improve the accounting system of the European Union, focusing on transparency and accuracy. Thus, on 17 December 2002, the European Commission had endorsed the decision on the modernization of its own accounting system. The Reform consisted in shifting from the cash accounting (cash) to the accrual accounting (accrual) as of 1 January 2005, because it provides a clearer picture of the assets and liabilities at any point in time. New requirements on improving the quality of financial information provided by the public sector financial statements have been specified in the *Financial Regulation applicable to the general budget of the European Commission no. 1605/2002* and the *European Commission Regulation on the detailed implementation rules of the Financial Regulation no. 2342/2002*, section "*Presentation of accounts and accounting*".

The need for *convergence and harmonization* of the *accounting for public institutions* in Romania with the European Regulations and the International Accounting Standards for

Public Sector resulted in a series of responsibilities that our country has undertaken to become a European Union member country. Thus, through the *Position Paper* on Chapter 11 "*Economic and Monetary Union*", Romania has assumed the responsibility of reporting data on public finances in accordance with the provisions of the European System of Accounts, which requires compliance with the accounting rules set out and the time of the accounting records of the economic and financial operations.

The process of Romania's accession to the European Union faced the accountant professional with attitude, reasoning, ethics and strategy issues. The theory, practice and experience specific to the accounting field provide alternatives that the accountant has to judge in order to choose. In this context, the great challenge that the accounting profession must cope with is given by *rebuilding the credibility and trust of the categories of users on the verity of data provided by accounting and its final product - the financial statements.*

Knowledge of the patrimonial system, of its capacity to generate profits at a certain time is provided by accounting and also through a strict and efficient *control*. It can be stated that both at macroeconomic and microeconomic level, control is an effective and necessary function of leadership.

Control is a necessity both objective and subjective, but not as an end in itself, but as *a means of improving* of any activity and even of *the process of leadership*. Knowing the content of control requires granting the proper importance at all levels of the decision-making pyramid, from the terminology used to determining the role of information provided by it.

In the literature and practice of certain developed countries appear some terms that are not used in accordance with their content. As a matter of fact, in our country as well are noticed a series of confusions on the definition and delimitation of control.

Control enters the essence of phenomena and contributes effectively to the scientific and efficient leadership, notifies the negative aspects when they develop as tendency and intervenes operatively for *prevention and liquidation of causes.*

Control as a form of knowledge is meaningless unless it also manifests itself as a way of improving the management of patrimony and of organization and management of entity's business. Through control it can be proceeded towards the essential directions of the social requirements, special attention is paid to the concrete economic and financial problems, to the transition from the general preoccupations phase, of program, to ensuring the continuity of efficient practice.

At the same time, within the relations between business operators, which occur in the market economy environment, control may contribute not only to the business operators' welfare and prosperity per se, but also to the economic growth, to the technical, economic and social progress, to the so necessary competitiveness and opening of the Romanian economy.

The crisis period through which the local economy goes, requires an efficient and firm control at all levels, control meant to ensure compliance with the legislation in both the public and private sectors, eliminating and preventing abuse, fraud, corruption, tax evasion and other such negative aspects which unfortunately have increased in recent years.

Under the legislation in force in Romania, we distinguish the existence of control exercised by specialized control institutions, which are usually state owned, and which exercise control of the patrimonial units outside their property, so they perform an *external control*, regardless of the status of the economic capital of the patrimonial entities controlled. The need for external control is determined by: setting, tracking and collection of the budgetary revenues without which no state can exist; tracing how public money is spent; ensuring compliance with regulations in the public domain, functioning of the lawful state institutions and also of the social assistance of population (in all its forms) and controlling the management of all the state owned units.

External control aims at the *global issues*, and also at some *detailed aspects* of the national economy and *their implications* in the social and political life of the country.

Based on these assumptions we considered the topic "*Accounting and control of building-up and use of budgetary resources*" as being of interest, requiring a laborious research and documentation work, of corroboration and assembling of information and knowledge needed to develop it.

The importance of this research project is justified by at least the following reasons:

- contributes to developing the horizon of knowledge in accounting and control in general, and public accounting and control of budgetary resources in particular;
- contributes to knowledge of the basic coordinates that influenced the evolution of public accounting and control of budgetary resources through an approach from international to national;
- ensures the possibility of identifying the contribution of external public auditors to the progress of the investigated theme.

Summary of chapters

A brief surveying of the structure and content of the paper has the following presentation:

Chapter 1. State budget and the system of public financial resources, building and use

The first goal within this chapter was to *present an overview of the state budget*, in different countries of the world and in Romania, through a legal and another economic approach. Later we wanted to *analyze the budgetary principles and rules*, an analysis that allowed us to identify specific situations that are exceptions and derogations from the budgetary principles as well as rallying to certain concepts and drawing a few conclusions and personal opinions.

Another important aspect aimed at within this stage of our research was to *identify the types of budgets used in international practice*, which led us to supporting the concept of generalizing the budget on programs, whereas it is a new phase in the evolution of budgetary practices.

Due to the fact that, developing a modern budget involves using forecasting techniques and the macro-economic analysis, we considered relevant to channel our research efforts toward *analysis of classical and modern methods of sizing the budgetary income and expenditures*, which allows highlighting of the economic, social and political impact of the options regarding procuring of resources and performing the spending, to identify which is (in our opinion) the most suitable method for Romania.

As regards the *system of public resources in our country*, the first stage was focused on capturing the essential aspects that characterize the budgetary process, in terms of content, characteristics and its stages.

Later we wanted to *analyze the structure of public financial resources and their allocation* given that in all countries there is an increasing demand for financial resources, generated by rising of the social needs in a faster rate than the evolution of the gross domestic product.

We felt it was necessary to channel the research efforts toward *taxation analysis* as a concept and method of expression, trying to *identify the particularity of the Romanian fiscal system towards the EU countries* and the causes and forms in which the *tax evasion* manifests.

At the end of the chapter we tried to capture the various meanings of the content of the *new public management system* (NMP) and to present the *advantages of implementing the NMP concepts* in our country.

Chapter 2. Accounting for public institutions

One of the objectives of this chapter in the present work was to follow the organization and management of public institutions' accounting. After presenting the method of organization and management of public accounting, *the processes of normalization and harmonization of public accounting are being defined and presented to IPSAS*.

Due attention was paid to the *treasury accounting* particularities and quality, expressiveness and accessibility of information in the accounting of public institutions.

With the purpose to advance knowledge of the domain subject to research we considered it appropriate to present a *comparative study* on the accounting treatment and reporting in financial statements, according to the national accounting rules for public sector and European regulations and IPSAS, by which have been identified the elements of convergence and also the differences, between IPSAS and the national rules.

One of the *major objectives* of this chapter was to see which the *perception of the true and fair view* is from the perspective of the external public auditors of the Romanian Court of Audit, involved in auditing the financial statements of public institutions. This empirical research questionnaire-based was built starting from a system of assumptions, which after processing and analysis of data obtained were validated or refuted.

Chapter 3. Control of formation and use of budgetary resources

In this chapter the research activity was focused on capturing the *essential aspects that regard the financial control*, namely: concept, classification, perimeter of manifestation and objectives. Following this presentation we approached the *internal control* under the general principles of good practice that make up the *acquis communautaire*, while presenting the key elements of the COSO and CoCo famous models.

Because of the importance of *internal audit*, we considered pertinent to channel our efforts toward presentation of it as a profession designed to meet the continuously changing needs of organizations. Internal audit focused on accounting problems at its inception, has become today a powerful tool for detecting the main risks of the organization.

We hereinafter briefly presented the state audit of EU member countries, to then turn our efforts toward the external audit of financial statements carried out by the Romanian Court of Audit. We considered appropriate to carry out a *survey on the findings of the public external auditors*, to capture the issues affecting the financial statements.

We tried to give the due consideration to the main *features of internal control and internal audit*, showing that in the literature and even in the Romanian legislation, *there is still some confusion*, some unclearness of the two concepts.

At the end of the chapter we presented a series of particularities and differences between internal audit and external audit.

Conclusions, limitations and future research

The major objective of this final part of the PhD thesis is to sum up the final results of the research undertaken, and extracting the most important findings and their synthesizing over several pages is no easy task given the scale of the research efforts implied by a PhD thesis. To be able to capture a most succinct and eloquent presentation of the most important conclusions arising from the work done for carrying out this paper, we intend to appeal to a structuring of these results on the following main directions:

- 1. The results and conclusions drawn from the research activity with theoretical nature;**
- 2. The results and conclusions drawn from the empirical research activity and the case studies;**
- 3. The relevance and scientific contribution of the research results to the development of the research topics addressed.**

In the following, we propose that for all three main areas mentioned above, to provide a concise, clear and complete picture of the main results arisen from the research activity.

1. The results and conclusions drawn from the research activity with theoretical nature

The first step that we intend to address in the study activity devoted to the research of accounting and control of building-up and use of budgetary resources has been linked to *dimensioning of the current state of knowledge* on the approached subject. The importance of this stage in our research is given by the fact that we need to know from where we started, where we are and where are we going.

Accounting reform in Romania began with the advent of the *Accounting Law no. 82/1991*, which aimed and targets to improve the Romanian accounting system based on principles and rules set out by European directives, so that financial statements drawn up by entities to meet the requirements of larger categories of users. Romanian Government Action Plan through the Program for 2000-2004 included *restructuring of the public sector accounting* through: *improving* budgetary classification, *prioritizing the economic classification* toward the functional and institutional classification; *supplementation* of accounting based on cash with *accrual accounting*.

At the end of 2002, the Ministry of Public Finances approves the methodological norms for *organizing and conducting assets accounting of public institutions, chart of accounts* and *monograph* of the main operations (Order 1746/2002). The provisions apply experimentally to a total of 13 main authorizing officers from the first half of 2003, in parallel with existing regulations, as from 1 January 2004, to be binding on all public institutions.

By GO 81/2003 *is introduced the depreciation* to reflect the real value of goods and presentation by the financial statements of a true and fair view on the patrimony, that was intended to bring assets to current cost or to the initial value updated, while elaborating methodological norms on revaluation and depreciation of fixed assets in OMPF 1487/2003 and subsequently in OMFP no. 3471/2008.

Important steps for *transition to accrual accounting* have been the issuing of *OMFP no. 520/2003* for approving the *Methodological Norms on the organization and management of budgetary revenues accounting*, which stipulates the incumbency of *registration* in accounting of revenues, *at the date of indebtedness*, and the release of *OMPF no. 1954/2005* for approving the *Classification of indicators on public finances*, which introduced a *new*

budgetary classification, applicable from 2006 in line with the requirements of ESA 95 for compliance with international bodies' standards on compiling and presenting statistics on public finances, in order to improve the structure and transparency of operations developed on account of the public funds, and the commitment of Romania regarding the implementation of the Acquis communautaire in the field of public finances, endorsed by the position paper on Chapter 11 - Economic and Monetary Union.

By *OMFP no.1917/2005* were approved the *Methodological norms for the organization and management of accounting of public institutions, the Chart of accounts for public institutions and its implementing instructions* and thus is set in the effective transition from the *accounting system on a cash basis to one on commitment basis (accrual accounting)* starting from 1 January 2006.

Accrual accounting (*accrual accounting*) has become a standard in most public administrations in Europe, the European Commission being the promoter of this method along with the International Federation of Accountants. The European Commission has undertaken to modernize and improve the accounting system of the European Union, focusing on transparency and accuracy. Thus, on 17 December 2002, the European Commission had endorsed a decision on the modernization of its own accounting system. The reform consisted in shifting from the cash accounting (cash) to the accrual (accrual), as of 1 January 2005, because it provides a clearer picture of the assets and liabilities at any point in time. New requirements on improving the quality of financial information provided by the public sector financial statements have been specified in the *Financial Regulation applicable to the general budget of the European Commission no. 1605/2002 and the European Commission Regulation on the detailed implementation rules of the Financial Regulation no. 2342/2002*, section "*Presentation of accounts and accounting*".

The need for *convergence and harmonization* of the *accounting for public institutions in Romania* with the European Regulations and the International Accounting Standards for Public Sector resulted in a series of responsibilities that our country has undertaken to become a European Union member country. Thus, through the *Position Paper* on Chapter 11 "*Economic and Monetary Union*", Romania has assumed the responsibility of reporting data on public finances in accordance with the provisions of the European System of Accounts, which requires compliance with the accounting rules set out and the time of the accounting records of the economic and financial operations.

The process of Romania's accession to the European Union faced the accountant professional with attitude, reasoning, ethics and strategy issues. The theory, practice and experience specific to the accounting field provide alternatives that the accountant has to judge in order to choose. In this context, the great challenge that the accounting profession must cope with is given by *rebuilding the credibility and trust of the categories of users on the verity of data provided by accounting and its final product - the financial statements.*

Harmonization with the European Union Directives require improving the legislative framework and the *control*, which is meant to establish the functioning principles, its independence, the specific methods, techniques and procedures and also to eliminate duplications and overlaps in practice. The place and role of control, placed in the center of the information flows, is precisely to get information, to process, analyze and then transmit them promptly to the decision-makers, who use them to maintain or to change certain configurations of the managed system.

The role of control as an attribute of the economic management of an enterprise, organization or institution, is now widely recognized. Since the beginning of last century, Henry Fayol (considered together with F.W. Taylor as the father of management science), defined enterprise management by five main responsibilities: the forecast, organization, command, coordination and *control*.

EU integration has facilitated the obtaining of a general vision becoming clearer and clearer on the control and audit systems used by different countries. Romania was characterized by extensive economic, financial and social reform processes, whose objectives were the promotion and implementation of methodologies whose objectives had to be harmonized both internally and externally.

Integration into the European Union has required Romania to find new ways for streamlining the business activity and for eliminating certain inconsistencies encountered both in the operation of enterprises and of the public institutions. Thus, in addition to adopting the International Accounting Standards by the business operators, shifting to a new accounting system based on the European System of Accounts in public institutions, and other improvements related to the economic and fiscal legislation, has also come to the fore the *organization of the auditing activity*, both by business operators and by the public institutions.

Joining the European Union had imposed as a requirement the existence of sound financial management systems, and also of ways to control them, due to the fact that our country uses EU funds which must be used with maximum efficiency.

2. The results and conclusions drawn from the empirical research activity and the case studies

A supra-national professional body may not impose the accounting standards, given the particularities of each country or region, as well as the national legislation. The International Public Sector Accounting Standards Board (IPSAS Board) develops standards that are convergent with IFRS, but deviate from them where there are specific reasons of the public sector. IPSAS Board recognizes the right of governments and national norm givers to establish accounting standards and guidelines for financial reporting, but encourage governments to shift to accrual accounting, the adoption of IPSAS and the harmonization of national requirements with the IPSAS. Therefore IPSAS *can not be fully implemented* but is a good basis for consultation.

The purpose of public accounting is to ensure achieving the true and fair view on the financial position statement, financial performance, but also on cash flows and execution of the income and expenditure budget.

Under the conditions shown, in Chapter 2, we presented the comparative study on the accounting treatment and of reporting in financial statements, according to the national accounting rules for the public sector approved by the Ministry of Public Finance's Order no. 1.917/2005, with subsequent amendments and the Financial Regulation applicable to the general budget of the European Community no. 1605/2002, the European Commission Regulation on the detailed rules for the implementation of the Financial Regulation no. 2.342/2002 and IPSAS, published on the IFAC website in March 2008. The purpose of this study was to present the elements of convergence and the differences between the national standards and IPSAS.

The conclusions drawn from the study presented are the following:

- by assuming by the national rules of the financial statements model (Balance sheet, Economic outturn account, Cash flow statement, Budget execution account for income and expenses), based on IPSAS 1 "*Presentation of Financial Statements*" and IPSAS 2 "*Cash flow statement*", but also the principles underlying their preparation (business continuity, prudence, consistency, etc.), it can be stated that it was achieved the harmonization of public institutions accounting with the Financial Regulation applicable to the general consolidated budget of the European Community no. 1605/2002 and the European Commission Regulation on the

detailed rules for implementation of the Financial Regulation no. 2342/2002, the chapter on "*Presentation of accounts and accounting*".

- in the public sector, IPSAS 1 "*Presentation of Financial Statements*" includes the following requirement: "*Financial statements should not be declared as compliant with IPSAS unless they comply with all requirements of each of the IPSAS.*" The European Commission has not approved a specific directive on the accounting of public institutions, as is the case of the private sector, where according to the EC Regulation no. 1.606/2002 on the application of IAS, the Commission decides on the applicability of the IAS within the Community.

In these circumstances, *we can talk about a convergence* of the national rules with IPSAS rather *than of compliance*, which is defined as the process by which is assessed the correspondence in the content of the presentation rules and the preparation of financial statements, standing for a harmonization of the national regulations with the rules set out by the regional and international bodies for accounting normalization, while *convergence* is assuming at national level the spirit of IPSAS and the conceptual framework, namely the adoption of some of the accounting treatments set out in the international norms.

The conclusion drawn from the comparative study presented is that, the quality of information provided by the financial statements can and should be continuously improved in order to provide relevant, credible information and also to ensure comparability between reporting periods, and also between public entities within the same country or from different countries, and also comparability of the national accounts between countries.

This goal can be achieved by further increasing the degree of convergence with IPSAS by:

- adapting the format of the balance sheet and economic outturn account in accordance with the requirements of the standard;
- preparing the cash flow by using the two methods: the direct method and the indirect method, provided by the standard;
- presentation of additional information in the notes to financial statements relating to: changes in the initial budget, the errors of earlier periods, the date when the financial statements were authorized for issue / submitting, etc.;
- improving the national rules relating to: subsequent events that lead to adjustment of the financial statements, events that do not lead to adjustment of the financial statements, performing the revaluation for the entire class the revalued asset belongs to, presentation of the methods for calculating depreciation of assets, introduction of assets and contingent liabilities, etc.

Despite the fact that assurance level offered by the external public audit regarding the quality of the true and fair view provided by the financial statements is not absolute, however the contribution of audit to restoring public confidence in the quality of the financial reporting system is crucial. The auditor, as a member of the accounting profession as a whole, is the one from whom the expectations about restoring the confidence in the usefulness of the financial reporting system are very high, and the way these requirements of the users of financial statements will be met will significantly influence the future of the accountant profession.

Starting from these premises, we set ourselves to achieve a research dedicated to the analysis of the ways the external public auditors perceive and use the concept of fair presentation in achieving their business, and the approached sample was determined by the population of the external public auditors of The Romanian Court of Audit. Design of the questionnaire this study was based on was objectively based on the research work in the field done up to that point, focusing on the issues found in the works studied, the aim being to add to these theoretical aspects studied, the practical conclusions on the analysis of the quality of

the true and fair view provided by the financial statements, from the perspective of the external public auditors.

A much more detailed presentation of the research results is given in Chapter 2 of this paper, but hereinafter, we will summarize the most important conclusions of this empirical study:

- in the view of 82.35% of the external public auditors, *financial auditor's role is to provide reasonable assurance, by expressing an opinion on the extent to which the financial statements reflect a true and fair view*. Another part of the auditors (11.77%) believes that the role of the financial auditor is to perform an *independent verification of the accounting information in accordance with a set of predetermined criteria, that are supposed to reflect the wishes and needs of the users*;

- analysis of responses on the factors influencing *external public auditors' independence*, 88.23% of respondents say that the most influential factor is considered to be *the financial, personal or other kind of relationship with the audited entity or with other individuals within it*. On the other hand we see other factors too, with significant impact on external public auditors' independence: *material indebtedness or otherwise, to the employees of the audited entity* (82.35%), and *kinship or in-laws including the fourth degree, in the audited entity* (64.70%). Are also to be considered the opinions that the external public auditor's independence can also be influenced by political pressures or from domestic interest groups or foreign entities, and the auditors' involvement in developing and implementing the management and control systems of the audited entity;

- among the factors that affect to a very large extent the effectiveness of the financial audit work stand the insufficient time resources allocated for the auditing mission, according to 64.70% of the respondents. Also to a very large extent, affects the financial audit work *the inability to process such financial infringements, from lack of legislative competence*. Not be neglected the fact that 29.42% of respondents considered as a factor with very significant influence, *the internal control activity, unorganized and non-exercised*;

- each component of the set of *financial statements* is considered as having a certain *importance* in mirroring the whole picture of the reality of the view provided by the financial statements. The highest percentage (94.12%) was given by respondents to the *budgetary execution accounts*. *We believe* that this share is justified by the fact that the external public auditors *certify* the accuracy and veracity of the data in the execution accounts audited;

- the most important factors in the opinion of the respondents as regards the assessment of the veracity of the audit evidence would be *the relevance of the audit evidence* (64.7%) and *the degree of independence of the source of origin* (47.05%). Important aspects in assessing the audit evidence are considered to be their *objectivity* (52.92%) and also the *sample form* (47.05%). Taking together these results, we find that the respondents give greater importance to the qualitative characteristics of the audit evidence than to the quantitative ones. Sufficiency in terms of quantity is estimated to be only *somewhat important* in the view of 58.83% of the respondents;

- as regards *expressing the audit opinion* on the true and fair view provided by the financial statements, we found a worrying aspect that is 88.24% of the respondents have always expressed an *adverse opinion* respectively *never an unqualified opinion*;

- in the view of most external public auditors, *the true and fair view is a principle to be respected by the financial statements*;

- most public entities *are not aware of the legal regulations* on accounting policies and those that are aware of these regulations *have not developed accounting policies*, to provide a true and fair view of the results and financial position;

- views on *the need to extend the assessment to the fair value of all balance sheet items*, are divided almost evenly between supporters and opponents.

This empirical research questionnaire-based was constructed starting from a system of assumptions, which after processing and analysis of data obtained were validated or refuted. The following table presents a summary of the working hypotheses formulated outlining the decision to accept or refuse them, resulting from testing them through the empirical research conducted.

Synthesis of the working hypotheses formulated

<i>Working hypotheses formulated</i>	Accepted/Rejected
<i>Is.1. External public auditors perceive the meaning of the concept of true and fair view, as being closest to compliance with accounting legislation and with international accounting standards</i>	<i>Rejected</i>
<i>Is.2. External public auditors believe that they have a relevant contribution to improving the quality of the true and fair view provided by the financial statements of the entity that they audit</i>	<i>Rejected</i>
<i>Is.3. In the view of most external public auditors, the true and fair view is a requirement or a principle</i>	<i>Accepted</i>
<i>Is.4. Most public entities are not aware of the legal regulations on accounting policies</i>	<i>Accepted</i>
<i>Is.5. Most public entities (which are aware of the legal regulations) have not developed accounting policies to ensure a fair presentation of the results and financial position</i>	<i>Accepted</i>
<i>Is.6. Fair value evaluation should be extended to all balance sheet items</i>	<i>Rejected</i>
<i>Is.7. Confusion between the fair value and the market value, which aggravates applying the fair value in practice when there is no active market</i>	<i>Accepted</i>
<i>Is.8. Accounting rules do not make a clear distinction between the fair value and its applications or interpretations, and thus the fair value is not viewed as a well founded concept</i>	<i>Accepted</i>
<i>Is.9. The need of adequate preparation of the accounting professional in assessing field</i>	<i>Accepted</i>
<i>Is.10. The high cost that the use of a licensed appraiser involves</i>	<i>Accepted</i>

As a *general conclusion*, drawn from this research, we can say that despite the fact that the definition of the fair presentation concept is so controversial, currently not having yet a definition really established and generally accepted, the external public auditors who have the purpose of issuing an opinion on the financial statements of public entities face this challenge, with a permanent concern to improve their method so as to obtain a high degree of objectivity and safety in expressing their opinion on the true and fair view.

In order to know how the public institutions respect the regulations on the building-up and use of budgetary resources and for an accurate presentation of data in the execution accounts, we considered appropriate to conduct a survey on the activity of the external public auditors of the Chamber of Audit in Satu Mare, in 2010. The purpose of this study was to capture the most significant aspects reported by the external public auditors that have an impact on the financial statements.

The conclusions drawn from the survey conducted are the following:

- *poor concern* from the leadership of the verified entities regarding the identification, recording and monitoring the collection of revenues due to the local budgets, which calls into question the way of inventorying the taxable supply;
- *the management of public entities "interpret"* the normative acts that regulate the salaries of public sector staff and conclude collective work contracts/agreements "*at will*", which leads to making unjustified expenditures;
- *there is an exuberant imagination to invent rights and increases* in circumventing both the legal frame and a reasonable and professional attitude of the public local government unit;
- the *focused work* of the *Court of Auditors* regarding compliance with the law regarding the granting of salary rights and recovery of losses caused to the budget *was not accompanied by actions* sufficiently supported by *other entities* with responsibilities for monitoring and control, MLSP, MPF, MAI; NACS respectively;
- there was noticed *an inconsistent practice of the administrative courts* in judging the actions dealing with the legality of granting various pecuniary rights. In most cases, the Court of Auditors' decisions regarding the recovery of amounts associated with the illegal payments were *canceled in court*, considering that the measures ordered constitute a breach of jurisdiction established by law;
- there is *insufficiency and unclearness in the regulation of some laws* that give rise to different interpretations and approaches for implementation;
- *to stop this phenomenon of granting of rights outside the legal framework* and taking into account the above, we consider it necessary:
 - *amending the social dialogue Law no. 62 of May 10, 2011* so that MLFSP by its local structures (labor territorial inspectorates), have the power to not record and approve the collective work agreements, by which have been negotiated clauses which include rights whose granting and amounts are established by legal provisions;
 - *changing the legal frame so that NACS, have the power to record and approve the collective agreements concluded with the trade unions*, in that they contain clauses in accordance with the provisions of Law no. 188/1999, republished and of other normative acts related to the public service and civil servants. At the same time, *it is necessary* that this agency sets up a *Collective Framework Agreement*, which will include the terms foreseen by the legislator, to be negotiated;
- *Authorising Officers / mayors* of the territorial administrative units generally have no special training, *do not understand the mechanism* of recognizing and recording of the patrimonial transactions in the *accounting records*, and therefore do not give the due importance to the accuracy and veracity of the data in the execution accounts. We would like to mention that many times, even the financial accounting personnel involved have no thorough training and do not master the legal regulations in the field;
- *management* of the audited entities *show no interest* as regards the property revaluation and management of public and private assets of ATU in accordance with the legal regulations;
- at the audited entities it is organized the *financial control*, but it is *exercised* in most

cases, *superficially and formally*;

- *the need for continuing professional education* of the internal public auditors;
- not being developed and implemented the *standards of management* / internal control there is the risk of failure to attain the objectives, failure to ensure a convergence and coherence of them, thus being compromised the whole system of internal control of the institution;

- ***the internal control and audit system of Satu Mare operates deficiently, superficially and therefore is not fulfilling its purpose***, in most cases.

The general conclusion that emerges from the case study presented is that of a ***mismanagement*** of the ATU, as regards the accounting and the control of building-up and use of budgetary resources.

Following the conclusions emerged, we considered it necessary to extend the study by conducting an *assessment of the internal audit work* carried out at the ATU in Satu Mare, in order to identify the reasons for malfunctioning and find possible solutions leading to efficient internal audit activity. The study conducted led to the conclusion that the *organization of the internal audit activity* at local public government level has raised issues, given the small number of local public entities where this activity was exercised.

Based on the practical experience gained in exercising control / external public audit, *I can say that failing to constitute the internal public audit structures* in all public entities, that had this obligation, had a significant negative impact on the performance of their management and internal control system that has resulted mainly in the following consequences:

- generation of phenomena of public property impairment;
- diversion of public and European funds;
- inefficient and ineffective use of public property;
- execution of public acquisition without complying with the legal procedures, excesses in applying the procurement procedure through negotiation with a single source;
- lack of transparency in performing the financial and economic operations.

Both in 2009 and in 2010, was kept a large number of ATU, in which the audit work was conducted with only one internal auditor or with auditors employed by $\frac{1}{2}$ or $\frac{1}{4}$ of the time, resulting in a number of shortcomings, of which we mention:

- failure to exercise the managerial powers in the internal audit activity;
- the impossibility of performing the work of supervising of the missions, activity which is essential for ensuring the quality of the internal audit work;

- limitation of the audit, since a single internal auditor may not have the necessary competence for all activities that form the auditable area of an institution, not to mention the case of auditors conducting audits to 3-4 entities. For example, *at any public entities were never audited*: the decision-making system, the management and control systems (as well as the risks associated with such systems) and the information systems.

The main cause of mentioned malfunctioning is the difficulty of selecting suitable local staff for auditing activity, and budgetary constraints that lead to funding of maximum one position of internal auditor. At the same time, granting the status of village, namely the transition from a lower to a higher level of the territorial and administrative divisions, is not taking into account the limited institutional capacity, to enable implementation of complex systems of internal control necessary for proper financial management.

In addition to these objective restrictions, the inadequate internal audit organization is also based on subjective reasons, caused by the insufficient understanding by the managers of public entities of the role and importance of internal audit.

In our opinion overcoming this situation, requires concerted action on two levels, namely:

- resolute action to implement the provisions of the regulatory framework in force regulating the internal public audit function, closely combined with measures meant to reduce the resistance to change of those involved;

- adoption of flexible methods to ensure exercising of the internal public audit function in all public entities. Of these, from our point of view, *the most beneficial way* would be to concentrate the audit resources through the creation of structures of internal public audit to ensure performance of the function at several public entities. Association of public entities to a structure of internal public audit could be done with taking into account at least the following criteria: the criterion of areas and activities with similar content, geographical basis (the association of several public entities in the same geographical area) and the criterion of budget values (for example, between Euros 400-900,000).

Implementation of the proposed solutions can not be achieved without changing the current regulatory framework of organization and performance of the internal public audit function (Law no. 672/2002 on internal public audit and the general methodological Norms for the exercise of internal public audit) by *introducing of provisions to address*:

- defining where and how to achieve the structure of internal public audit to provide assurance and advice to more small and medium sized public entities;

- establishing the criteria of assignation of the public entities to a structure of internal public audit, and their contribution to financing the expenditure of the structure formed.

We believe that this proposal to conduct the audit by association is viable and will contribute to carrying out audit missions in accordance with international standards' provisions and its own rules, while ensuring the independence and objectivity of the internal auditors.

Among the *ways to improve the effectiveness of public internal audit* and whose implementation would lead to changing for the better the perceived image on public internal audit and to align this function to the *acquis communautaire*, in our opinion, are included the following:

- *introducing the practice* of examination by the internal auditors, along with the specific objectives in the audited field and other objectives to help the public entity in reducing the *risk of fraud*, relating to:

- the existence of written rules that describe the prohibited activities and the measures to be taken if the established rules are broken down;

- establishing and maintaining authorization rules for each operation;

- information circuits are reliable and allow the management to obtain adequate data, accurate and timely on the processes carried out;

- sustained efforts are required for *transition* from the audit focused on verifying the compliance with the regularity of transactions, the compliance of activities with the law, on protection of assets, to the *system and performance audit*, by adding relevant analyses on achieving the goals in terms of economy, efficiency and effectiveness;

- internal public audit mission planning with emphasis on *checking the high-risk areas* within each public institution;

- *provision of advice* and insurance required in the development of the processes and major programs of the public institutions;

- *upgrading the competences* and diversifying the qualification of the internal auditors;

- *improving the counseling activities system* leading to prevention of irregularities and fraud occurrence;

- *enhancing the counseling role* of the internal audit and implementation of new forms of conducting the counseling activities. *We appreciate* that the orientation towards increasing the share of counseling activities in the total activities of the internal audit is a modern approach and a "change" in the internal audit concept by shifting the effort from identifying

the problems, on the prevention of their occurrence, resulting in beneficial effects on increasing the performances of the management and internal control systems in the public entities;

- *changing the perception of some managers* that the public internal audit, is an obstacle in achieving their priorities and attaining their objectives;

- *targeting of the audit missions* to the processes and subsystems of the areas of activity of the public institutions (and not to the structures), whose professional verification would reveal important and relevant information regarding the reserves of optimization of the legal and procedural framework mechanisms that govern the activity of the institution, and the ways and means to increase the efficiency of the management and internal control systems, based on risk analysis and management;

- in the case of *auditing the management systems*, internal audit should not turn to the issue of views on the strategic objectives of the entity's management, but to assessing the appropriateness degree of the authorising officer's decisions for the achievement of entity's objectives. Of course, such an audit in the current stage, where the auditor is directly subordinated to the head of the public entity is difficult to accomplish, but the nomination of an auditor of the upper structures to achieve this mission would produce beneficial effects in quality plan;

- *improvements* are needed regarding the methods of tracking the implementation of the recommendations by the auditors, considering that, in the case of recommendations not implemented within the time expected, it is not yet established in the practice of the auditors to inform the institution's management and the deployment of actions to raise the management's awareness on the need for their implementation, by presenting the consequences of non implementation in contrast with the contribution of value achieved by their implementation.

In strengthening the internal public audit, we also express our belief that, a *more active involvement of the MPF and of the Court of Auditors* in implementing the internal audit activity by the entity's management awareness regarding the role and importance of this activity in the proper management of public funds made available, *would have beneficial effects*.

3. Relevance and scientific contribution of the results of research to the development of the research topic addressed;

The usefulness and value of any scientific research work is warranted when from this process results added value to the scientific knowledge of the topic subject to research. Starting from this goal we consider it timely to present below, the essential elements that contribute to adding value to the issues subject to research, indicating that the presentation of these elements will follow the logic path that coordinated the structure of our work:

➤ **The state budget and the system of public financial resources, building-up and use;**

- *Presentation of content and features of the state budget through an approach from international to national;*
- *Presentation of budgetary principles and rules;*
- *Identification of key trends that have marked the evolution of the budgetary deficit both internationally and at the national level;*
- *Presentation of the types of budgets used in international practice;*
- *Presentation of the main methods for establishing the budgetary income and expenditure;*
- *Presentation of content, features and stages of the budgetary process;*

- *Presenting an overview of the structure of budgetary resources and of the public expenditure system;*
- *Identifying the impact of taxation and tax evasion on the building-up and use of budgetary resources;*
- *The analysis of the evolution of the share of direct taxes in tax revenues and state budget revenues in our country;*
- *Identifying the particularity of the Romanian tax system in relation to the EU countries;*
- *Identifying the forms of manifestation of evasion and the causes that determine them;*
- *Identifying the advantages of implementing the new public management system;*
- ***Accounting for public institutions;***
 - *Presentation of organization and management of accounting of public institutions;*
 - *Presentation of normalization and harmonization of public accounting;*
 - *Identifying the benefits of accrual accounting;*
 - *Introducing the Treasury accounting features;*
 - *Presentation of the quality, expressiveness and accessibility of information in the accounting of public institutions;*
 - *Presentation of a comparative study for the identification of convergence items and of the differences between IPSAS and the national rules;*
 - *Achieving an empirical research to analyze how the external public auditors approach the true and fair view in performing their activity;*
- ***Control of formation and use of budgetary resources;***
 - *Identification of key issues concerning the financial control, including: concept, classification, perimeter of manifestation, objectives;*
 - *Presentation of internal control under the general principles of good practice that make up the *acquis communautaire*;*
 - *Identifying the particularity of the internal control and setting out its objectives from approaching the COSO and CoCo models;*
 - *Sizing the key defining aspects of the internal audit as a powerful tool to detect the main risks of the organization,*
 - *Presentation of the external audit of financial statements;*
 - *Conducting a study on the findings of the external public auditors in order to capture the aspects that impacted on the financial statements;*
 - *Presentation of key findings resulted from audit missions of the Audit Authority;*
 - *Identifying the main features of the internal control and internal audit;*
 - *Identification and presentation of the common points and differences between the internal audit and the external audit.*

At the end of the scientific endeavor, it is necessary to be mentioned certain aspects regarding the ***limits*** of this work as well as the ***prospects*** for future research.

Regarding the ***limits***, any scientific research as well-founded as it may be, still can not ignore the risk of existence of limits, which may or may not affect the results obtained from the research. To this rule set out above makes no exception the scientific research conducted in this work. There are several limitations that we identified in the achievement of our empirical research, but without such limits having significant effects on the smooth conduct of the empirical study and without affecting the relevance of the findings emerged from the analysis of results. These limits we could classify into two categories: limits related to the form aspects of the issues addressed and organizational limits. With regard to the ***limits***

related to the form aspects of the issues addressed in the empirical research conducted, we specify:

- the interdisciplinary nature of the research topics (accounting, finance) which is not sufficiently satisfied in the research environment;
- certain barriers related to the lack of a rich literature on control in general and in particular the control of budgetary resources;
- ephemeral nature of these studies by the very nature of accounting and control rules that are continuously changing;
- due to the very short timeframe we wanted to fall into to not encroach too much upon our respondents time, so they are not discouraged by its completion, we needed that in the construction of the questionnaire used to turn our attention only to the most relevant aspects of the researched topic.

As regards the *organizational limits* we believe that the extension of these researches on longer periods of time, as well as the retransmission of reminders to insist that questionnaires be filled in would have resulted in obtaining much better response rates.

Referring to the potential factors Ball & Foster (1982) briefly and pertinently summarize the main relevant factors that influence the response rates in conducting the studies:

1. *the real reasons hiding behind the decision of the respondent;*
2. *it is often rather unclear who is responsible within an organization for a particular decision;*
3. *sometimes the answers to the questionnaire are given with the intent to point out something and not with the intent to state something.*

We believe that an interdisciplinary research of this kind would have a much greater success, if it was conducted under the aegis of an institution with a good reputation in research, in order to achieve wider coverage of topics studied and to obtain results with a much higher degree of utility.

As regards the *future research perspective*, a scientific paper, however complex developed would be, can not claim to be clarifying all aspects related to the topic researched but on the contrary, its value is determined by its ability to find answers to the questions that were at the basis of determining the interest for researching that topic, but also by its ability to generate new questions in search of answers. In our case, given the complexity of the topic addressed, we know that this topic still has many surprises for researchers eager to pass it through. Our hope is that by achieving this work we managed to put one more brick in the building of the field studied, especially in the context of the complex new challenges which the accounting profession must successfully deal with, and the activity of control bodies requires an increase in efficiency and effectiveness, to strengthen its image and credibility.

Prospects for future researches are largely related to the limits of this scientific approach. In the theoretical research, they could follow some examples from literature, by analyzing issues from the field of accounting and control of budgetary resources. As regards the future empirical researches, they might consider extending the analysis to other users of the financial statements.

Consequently, the results of the research, widely reflected in the section dedicated to conclusions, encourages us to follow the future evolution of public accounting and control of budgetary resources, as well as to identify and implement concrete ways of practical applicability and development of this research.

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nnn.	Shackelford, D., Veerrecchia, R., (2002)	<i>Intertemporal tax discontinuities</i> , Journal of Accounting Forum, vol.29, p.325-343
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rrr.	Ștefan, A., (2010)	<i>Absorbția fondurilor europene</i> , Revista Tribuna Economică 28/2010, p.18-20
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B. CĂRȚI DE SPECIALITATE ȘI TEZE DE DOCTORAT

1.	Academia de Studii Economice, Facultatea de Economie Generală (2003)	<i>Economie, Ediția a șasea</i> , Editura Economică, București
2.	Academia Republicii Populare Române (1958)	<i>Dicționarul limbii române contemporane</i> , Editura, București
3.	Academia Română - Institutul de lingvistică „Iorgu Iordan” (1998)	<i>Dicționarul Explicativ al Limbii Române</i> , Editura Univers Enciclopedic, București
4.	Androniceanu, A., (2007)	<i>Noutăți în managementul public</i> , Ed. Universitara, București
5.	Ardant, G., (1972)	<i>Histoire de l'impôt</i> , livre II, Librairie Artheme Fayard, Paris
6.	Aslău, T., (2001)	<i>Controlul de gestiune dincolo de aparențe</i> , Editura Economică, București
7.	Baciu, A., Mătiș, D.,	<i>Bazele contabilității</i> , Editura Risoprint, Cluj Napoca

	(2001)	
8.	Barrere, A., (1958)	<i>Politique financiere</i> , Libraires Dalloz, Paris
9.	Bălan, E., (1999)	<i>Drept financiar</i> , Editura All-Beck, București
10.	Bălănescu, R., (1994)	<i>Sistemul de impozite</i> , Editura Economică, București
11.	Bătrânca, I., Dumbravă, P., Bătrânca, L.M., (2006)	<i>Bilanțul entităților economice</i> , Editura Alma Mater, Cluj Napoca
12.	Bebeșelea, M., (2010)	<i>Fluxul financiar contabil al impozitelor și taxelor în România</i> , Teză de doctorat, Cluj-Napoca
13.	Belverd, E., Needles, Jr., Henry, R.A., James, C.C., (2000)	<i>Principiile de bază ale contabilității</i> , Editura Arc, Chișinău
14.	Bigaut, C., (1991)	<i>Finances publiques, droit budgétaire</i> , Editions Eyrolles, Paris
15.	Bistriceanu, Gh., (1981)	<i>Lexicon de finanțe-credit, Contabilitate și informatică financiar-contabilă</i> , vol.I, Ed. Didactică și Pedagogică, București
16.	Bojian, O., (2000)	<i>Contabilitatea generală</i> , Editura Eficient, București
17.	Boțea, P. I., (1999)	<i>Metode și tehnici fiscale</i> , Editura Someșul, Satu Mare
18.	Boulescu, M., Bârnea, C., Ispir, O., (2004)	<i>Control financiar intern și audit intern la entitățile publice</i> , Editura Economică, București
19.	Bourguignon, A., (2000)	<i>Performance et controle de gestion</i> , Encyclopedie de Comptabilite, Controle de gestion et Audit, Ed. Economica, Paris
20.	Brezeanu, P., Marinescu, I., (1998)	<i>Finanțe publice și fiscalitate</i> , Editura Fundației „România de Măine”, București
21.	Brown, C.V., Jackson, P.M., (1991)	<i>Public sector economics</i> , 4 th edition, Basil Blackwell, Oxford, U.K.
22.	Capron, Michel., (1994)	<i>Contabilitatea în perspectivă</i> , traducere, Editura Humanitas, București,
23.	Cătinianu, F., (2000)	<i>Finanțe publice</i> , Editura Marineasa, Timișoara
24.	Chiriac, L.T., Costaș, C. F., Minea, M.Ș., (2005)	<i>Dreptul finanțelor publice</i> , Editura Accent, Cluj Napoca
25.	Christensen, T., Lægheid, P., (2001)	<i>New Public management: the transformation of ideas and practice</i> , Aldershot, Ashgate
26.	Colasse, B., (1993)	<i>Contabilitate generală</i> , Ediția IV, Editura Economică, București
27.	Collins, L., Valin, G., (1992)	<i>Audit et control interne</i> , Ed. Dalloz, Paris
28.	Condor, I., (1994)	<i>Drept financiar</i> , Regia Autonomă Monitorul Oficial, București
29.	Condor, I., (1996)	<i>Drept fiscal și financiar</i> , Editura Tribuna Economică, București
30.	Corduneanu, C., (1998)	<i>Sistemul fiscal în știința finanțelor</i> , Editura Codecs,

		București
31.	Cosma, D., Lăbuneț, A., Mutașcu, M., (2001)	<i>Bugetul și trezoreria publică</i> , Editura Bion, Satu Mare
32.	Cossu, C., (1995)	<i>Inmelanges en l'honneur de Professeur Claude Perochon</i> , Editions Foucher
33.	Crișan, C., Dumbravă, P., Breban, L., (2008)	<i>Managementul, evidența, bugetarea, controlul și auditarea entităților publice</i> , Editura ALMA MATER, Cluj-Napoca
34.	Danziger, R., (2000)	<i>Enciclopedie de Contabilite, Controle de gestion et audit</i> , Ed.Economica, Paris
35.	Dascălu, D., Alexandru, C., (2005)	<i>Explicațiile teoretice și practice ale Codului de Procedură Fiscală</i> , Editura Rosetti, București
36.	David, N. H., (1987)	<i>Public Finance</i> , the Dryden Press, North Carolina State University.
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38.	Demetrescu, C., (1972)	<i>Istoria contabilității</i> , Editura Științifică, București
39.	Demetrescu, C., Puchiță, V., Possler L., Voica V., (1979)	<i>Contabilitatea, știință fundamentală și aplicativă</i> , Editura Scrisul românesc, Craiova
40.	Doinea, O., (2005)	<i>Situațiile financiare anuale</i> , Editura Universitaria, Craiova
41.	Drehuță, E., Neamțu, Gh., Voicu, E., (2000)	<i>Bugetul public și contabilitatea unităților bugetare</i> , Editura Agora, Bacău
42.	Dumbravă, P., (2000)	<i>Contabilitatea de gestiune în construcții</i> , Editura Intelcredo, Deva
43.	Dumbravă, P., (2005)	<i>Contabilitate financiară</i> , Editura Alma Mater, Cluj-Napoca
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46.	Dumitriu, A., (1992)	<i>Teorie, știință, sistem</i> , Editura Fundației Culturale Române, București,
47.	Duverger, M., (1956)	<i>Institution financières</i> , Coll. Themis, Presses Universitaires de France, Paris
48.	Duverger, M., (1978)	<i>Finances publiques</i> , P.U.F., Paris
49.	Șerban, C.V., (2011)	<i>Estimări și evaluări contabile</i> , Teză de doctorat, Cluj-Napoca
50.	Esnault, B., Hoarau, C., (1994)	<i>Comptabilite financière</i> , Presses Universitaires de France, Paris
51.	Euzéby, A., Herschtel, M.L., (1990)	<i>Finances publiques</i> , Dunod, Paris
52.	Faur, Gh., (2003)	<i>Finanțe publice</i> , Editura Gutenberg, Arad

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54.	Feleagă, N., (1996)	<i>Îmblânzirea junglei contabilității – concept și normalizare în contabilitate</i> , Editura Economică, București
55.	Feleagă, N., (1999)	<i>Sisteme contabile comparate</i> , Ediția a II-a, Editura Economică, București
56.	Feleagă, N., (2002)	<i>Bazele contabilității</i> , Editura Economică, București
57.	Flesher, D.L., (1996)	<i>Internal Auditing: Standards and Practices</i> , Altamonte Springs, FL: The Institute of Internal Auditors
58.	Florescu, G., (2005)	<i>Fiscalitatea în România-reglementare, doctrină și jurisprudență</i> , Editura AllBack, București
59.	Forsell, A., (2003)	<i>„Reform Theory Meets New Public Management” in New Public Management – The Transformation of Ideas and Practice</i> , Edited by Tom Christensen and Per Lægveid, Ashgate, Cornwall
60.	Gaudement, P.M., (1983)	<i>Finances publiques</i> , Editions Montchrestien, Paris
61.	Gensse, P., (1985)	<i>Systeme compatible et variations monetaires</i> , Editura Economică, Paris
62.	Georgescu, F., (2002)	<i>Starea economico-socială a României în anul 2000</i> , Editura Expert, București
63.	Ghiță M., Sprănceană M., (2004)	<i>Auditul intern al instituțiilor publice</i> , Editura Tribuna Economică, București
64.	Ghiță, M., (2004)	<i>Auditul intern</i> , Ed. Economică, București
65.	Gliga, I., (1996)	<i>Drept financiar</i> , Editura Argonaut, Cluj-Napoca
66.	Gliga, I., (1998)	<i>Drept financiar</i> , Editura Humanitas, București
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69.	Hoanță, N., (1997)	<i>Evaziunea fiscală</i> , Editura Tribuna Economică, București
70.	Hoanță, N., (2000)	<i>Economie și finanțe publice</i> , Editura Polirom, Iași
71.	Holmes, G., Sugden, A., Gee, P., (2002)	<i>Interpreting company reports and accounts</i> , Pearson Education
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73.	Hyman, D.N., (1987)	<i>Public finance</i> , the Dryden Press, North Carolina State University
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77.	Kuhn, Th., (1976)	<i>Structura revoluțiilor științifice</i> , Editura Științifică și Enciclopedică, București
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80.	Lăcrița, G.N., (2007)	<i>Fiscalitate:controverse și soluții</i> , Editura Irecson, București
81.	Loebbecke, A., (2003)	<i>Audit, o abordare integrată</i> , ediția a 8-a, Editura ARC, Chișinău
82.	Marcu, F., Mânecă, C., (1978)	<i>Dicționar de neologisme</i> , Editura Academiei, București
83.	Matei, L., (2006)	<i>Managementul public</i> , Editura Economică, București
84.	Matiș D., (2010)	<i>Bazele contabilității</i> , Ed. Casa Cărții de Știință, Cluj-Napoca
85.	Matiș, D., (2005)	<i>Bazele contabilității</i> , Editura Alma Mater, Cluj Napoca
86.	Matiș, D., (2010)	<i>Bazele contabilității. Fundament și premise pentru un raționament profesional autentic</i> , Casa Cărții de Știință, Cluj-Napoca
87.	Minea, M.Ș., Chiriac, L.T., Costăș, C.F., (2005)	<i>Dreptul finanțelor publice</i> , Editura Accent, Cluj Napoca
88.	Moșteanu, T., Vuță, M., Câmpeanu, E., Gyorgy, A., Vasilescu, D., Savelciuc, B., (2004)	<i>Buget și trezorerie publică</i> , Editura Universitară, București
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92.	Muzellac, R., (1989)	<i>Finances publiques</i> , Editions SYREY
93.	Oprean, I., Popa, I., (2001)	<i>Bazele contabilității</i> , Editura Intelcredo, Deva
94.	Oprean, I., Popa, I., Nistor, C., Oprean, D., (2002)	<i>Bazele contabilității. Logica înregistrărilor contabile. Aplicații practice</i> , Editura Dacia, Cluj-Napoca
95.	Oprean, I., Popa, I.E.,	<i>Procedurile auditului și ale controlului financiar</i> ,

	Lenghel, R.D., (2007)	Editura Risoprint, Cluj Napoca
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97.	Pânte, P.I., Bodea, Gh., (2003)	<i>Contabilitatea Românească armonizată cu Directivele Contabile Europene</i> , Editura Intelcredo, Deva
98.	Pop, A., (2002)	<i>Contabilitatea financiară românească armonizată cu Directivele Contabile Europene Standardele Internaționale de Contabilitate</i> , Editura Intelcredo, Deva
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100.	Popeangă, P., Popeangă, G., (2004)	<i>Control financiar și fiscal</i> , Editura CECCAR, București
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108.	Teller, R., (1985)	<i>Les hypotheses implicites du modele comptable classique</i>
109.	Tiron Tudor, A., Gherasim I., Tecar, S., (2003)	<i>Contabilitatea instituțiilor publice de învățământ superior</i> , Editura Dacia, Cluj Napoca
110.	Tiron Tudor, A., Gherasim, I., (2002)	<i>Contabilitatea instituțiilor publice</i> , Editura Dacia, Cluj Napoca
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116.	Văcărel, I., (1996)	<i>Politici economice și financiare de ieri și de azi</i> , Editura Economică, București
117.	Văcărel, I., (2002)	<i>Bugetul pe programe multianual - concepții, reglementări, rezultate, perspective</i> , Editura Expert, București
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C. ALTE SURSE INFORMAȚIONALE

1.	***	Constituția României 2003, forma republicată a Constituției din 1991, revizuită prin Legea nr. 429/2003 aprobată prin Referendum național, confirmat prin Hotărârea nr. 3 din 22 octombrie 2003 a Curții Constituționale.
2.	***	Directiva a IV-a europeană (78/660/EEC) privind conturile anuale ale anumitor tipuri de societăți comerciale
3.	***	Legea contabilității nr.82/1991, cu modificările și completările ulterioare
4.	***	Legea din 24 ianuarie 1864 pentru Curtea de Conturi
5.	***	Legea din 31 iulie 1929 privind reorganizarea Înaltei Curți de Conturi
6.	***	Legea nr. 30 din 22 martie 1991 - (*actualizată*) privind organizarea și funcționarea controlului financiar și a Gărzii financiare
7.	***	Legea nr. 94 din 8 septembrie 1992, privind organizarea și funcționarea Curții de Conturi, cu modificările și completările ulterioare
8.	***	Legea nr. 99 din 26 mai 1999, privind unele măsuri pentru accelerarea reformei economice, cu modificările și completările ulterioare
9.	***	Legea privind finanțele publice nr.500 din 13 august 2002, cu modificările și completările ulterioare
10.	***	Legea nr. 672 din 19 decembrie 2002, privind auditul

		public intern, cu modificările și completările ulterioare
11.	***	Legea nr. 571 din 22 decembrie 2003, privind Codul fiscal, cu modificările și completările ulterioare
12.	***	Hotărârea nr. 720 din 10 octombrie 1991 privind aprobarea Normelor de organizare și exercitare a controlului financiar elaborate de Ministerul Economiei și Finanțelor
13.	***	Hotărârea nr. 495 din 23 mai 2007, privind organizarea și funcționarea Agenției Naționale de Administrare Fiscală
14.	***	Hotărârea nr. 533 din 30 mai 2007, privind organizarea și funcționarea Gărzii Financiare
15.	***	Hotărârea nr. 1 din 4 februarie 2009 pentru aprobarea Regulamentului privind organizarea și desfășurarea activităților specifice Curții de Conturi, precum și valorificarea actelor rezultate din aceste activități
16.	***	Hotărârea nr. 109 din 18 februarie 2009 privind organizarea și funcționarea Agenției Naționale de Administrare Fiscală
17.	***	Hotărârea nr. 130 din 4 noiembrie 2010 pentru aprobarea Regulamentului privind organizarea și desfășurarea activităților specifice Curții de Conturi, precum și valorificarea actelor rezultate din aceste activități
18.	***	Ordonanță nr. 75 din 1 iunie 1999 (*republicată*) privind activitatea de audit financiar
19.	***	Ordonanța nr. 119 din 31 august 1999, privind controlul intern și controlul financiar preventiv.
20.	***	Ordinul MFP nr. 1.746 din 17 decembrie 2002 pentru aprobarea Normelor metodologice privind organizarea și conducerea contabilității patrimoniului instituțiilor publice, a Planului de conturi pentru instituții publice și a Monografiei privind înregistrarea în contabilitate a principalelor operațiuni
21.	***	Ordinul MFP nr. 38 din 15 ianuarie 2003 pentru aprobarea Normelor generale privind exercitarea activității de audit public intern
22.	***	Ordinul MFP nr. 520 din 15 aprilie 2003 pentru aprobarea Normelor metodologice privind organizarea și conducerea contabilității veniturilor bugetare
23.	***	Ordinul MFP nr. 1.487 din 30 octombrie 2003 pentru aprobarea Normelor metodologice privind reevaluarea și amortizarea activelor fixe aflate în patrimoniul instituțiilor publice și al persoanelor juridice fără scop patrimonial
24.	***	Ordonanța nr. 81 din 28 august 2003 privind

		reevaluarea și amortizarea activelor fixe aflate în patrimoniul instituțiilor publice
25.	***	Ordonanța nr. 92 din 24 decembrie 2003 (*republicată*) privind Codul de procedură fiscală
26.	***	Ordinul MFP nr. 1.753 din 22 noiembrie 2004, pentru aprobarea Normelor privind organizarea și efectuarea inventarierii elementelor de activ și de pasiv
27.	***	Ordinul MFP nr. 1.954 din 16 decembrie 2005 pentru aprobarea Clasificației indicatorilor privind finanțele publice
28.	***	Ordinul MFP nr. 889 din 24 iunie 2005 privind aprobarea Normelor metodologice pentru aparatul de control financiar al statului din cadrul Ministerului Finanțelor Publice
29.	***	Ordinul MFP nr. 946 din 4 iulie 2005 pentru aprobarea Codului controlului intern, cuprinzând standardele de management/control intern la entitățile publice și pentru dezvoltarea sistemelor de control managerial
30.	***	Ordinul MFP nr. 1.702 din 14 noiembrie 2005 pentru aprobarea Normelor privind organizarea și exercitarea activității de consiliere desfășurate de către auditorii interni din cadrul entităților publice
31.	***	Ordinul MFP nr. 1917 din 12 decembrie 2005 pentru aprobarea Normelor metodologice privind organizarea și conducerea contabilității instituțiilor publice, Planul de conturi pentru instituțiile publice și instrucțiunile de aplicare a acestuia
32.	***	Ordinul MFP nr. 1.121 din 4 iulie 2006 privind aplicarea Standardelor Internaționale de Raportare Financiară
33.	***	Ordinul MFP nr. 3.471 din 25 noiembrie 2008 pentru aprobarea Normelor metodologice privind reevaluarea și amortizarea activelor fixe corporale aflate în patrimoniul instituțiilor publice
34.	***	Ordinul MEF nr. 3.512 din 27 noiembrie 2008 privind documentele financiar-contabile
35.	***	Ordinul MFP nr. 3.055 din 29 octombrie 2009 pentru aprobarea Reglementărilor contabile conforme cu directivele europene
36.	***	I.F.A.C.I - Norme profesionale de audit intern, elaborate de The Institute of Internal Auditors, www.cafr.ro
37.	***	Standarde de Audit Intern, elaborate de The Institute of Internal Auditors - I.I.T - www.cafr.ro
38.	***	Standardele internaționale de audit (ISA), elaborate de

		IFAC, www.cafr.ro
39.	***	IPSAS-Standarde internaționale pentru contabilitate publică, www.ifac.org/Bookstore/Publications/PublicAccounting

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