



Subject: Accounting Information Systems Auditing

SYLLABUS

Topic 1. General aspects regarding Accounting information systems auditing

- 1.1. Defining aspects of accounting information systems auditing;
- 1.2. Standards and frameworks for accounting information systems auditing;

Tematica 2. Information systems auditing and internal and financial audit missions

- 2.1. Accounting information systems auditing and internal audit missions;
- 2.2. Accounting information systems auditing and financial audit missions.

Tematica 3. Conduct of an accounting information systems audit

- 3.1. Procurement and payments audit;
- 3.2. Inventory and production cycle audit;
- 3.3. Sales, receivables and settlements audit;
- 3.4. Audit of other processes. Preparing the audit report.

References:

1. Bagranoff N.A., Simkin M.G. și Norman C.S., 2009, Core Concepts of Accounting Information Systems – 11th Edition, John Wiley & Sons, Inc.;
2. Cardoso V., 2010, *Auditul sistemelor informaționale contabile. Provocări teoretice și valențe practice*, Editura Alma Mater, Cluj-napoca;
3. ISACA, 2014, Information Technology Assurance Framework, Rolling Meadows, SUA;
4. Hall J.A, 2011, Information Technology Auditing - 3rd Edition, Cengage Learning, Inc.;
5. Hall J.A, 2011, Accounting Information Systems - 7th Edition, Cengage Learning, Inc.;