

The Role of a Manager in Account Auditing

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Abstract: *The financial audit should allow the auditor to opionate that the financial statements were drafted in compliance with an identified framework of financial reporting. The financial auditing quality depends, among others, of the quality of the information the auditor avails of in judging the compliance with accounting principles and conventions. Most part of such information is supplied by financial accounting. In our work we attempt to identify the most significant contributions of the information drafted by management accounting in financial auditing and to show how such information, considered confidential, enhance the reliability of the auditor's opinion. Key words: management accounting, financial audit, financial information.*

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