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THE AUDIT OF THE FINANCIAL STATEMENTS DRAWN UP BY THE ENTITIES FROM TOURISM

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Abstract

The audit represents a process developed by individuals or legal persons legally authorised, called auditors, within information regarding a certain entity is analysed and evaluated, profesionally. For this process specific techniques and procedures are being used, in order to obtain proofs, called audit evidence, based on them the auditors elaborate a paper, named audit report and they also provide a responsible and independent opinion, using evaluation criteria from the legal regulations or good practice unanimously recognized inside the field where the audited entity develops its activity (*Mircea Boulescu, Marcel Ghiţă, Valerică Mareş – Audit Foundations, Didactic and Pedagogical Publishing House, Bucharest, 2005, page 11*)

The audit process, also called audit mission, is based on some national and international standards. Auditors are persons that get this quality under the conditions strictly ruled by the legislation in force. The audited entity can be a material/ an asset unity, the whole Government, ministries, departments, programmes, actions, transactions, operations;

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The audit represents the examination made by an independent and competent person regarding the fidelity of the accounting and financial presentasions and is the key for the probity and credibility of economic transactions.

Keywords: professional culture, objectivity, the autonomy of journalists, journalistic ethics

1. Introduction

Within auditing practice for over a millenium, different terms have been used in different periods, with a similar meaning, such as: inspection, control, revizion, checking, accounting expertise, supervision etc. The AUDIT notion/word comes generally from the latin word „audire" that means „to listen to and to inform others", in the Anglo-Saxon countries of today this term means „a revision of the accounting or other nature information, made by an independent professional, in order to provide an opinion over the regularity and sincerity of the audited information (Toma 2005, p.14) Until the beginning of the 20th century, the work of external and internal auditors was characterised by the fact that:

• searching, first of all, the detection of frauds and errors;

• auditors weren't concerned to evaluate the internal control, and as a result, they didn't establish the risks resulted from the insufficient internal control (Dobroţeanu & Dobruţeanu, 2002, p. 16).

• the control of the operations and transactions was usually made exhaustively;

Audit consistes of a set of activities related to each other (a process) carried out by auditors or other experts who, based on their theoretical and practical knowledge, and following tasks assigned by certain bodies, analyse the information and operations of an entity or regarding a certain activity in order to

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provide an insurance through an opinion or to make some recommendations (Oprean. 2002, p. 17). Auditors are competent professionals who have obtained this qualification on the basis of exams. They are independent of the audited operations and persons, have a certain ethical conduct established by the Code of Ethics and the VIIIth EEC Directive from 1984, have professional training standards and technical standards and standards of work.

The statutory audit of the AFS made by the entities from tourism and their role in growing the credibility of the provided information

An important role of the financial audit is to provide the public with the confidence that the informatin disseminated by the financial statements corresponds to reality in the reporting entities, meaning they reflect a true and fair view of the assets, liabilities, financial position, profit or loss of the enity. This central objective of financial accounting and annual financial statements is presumed to be achieved if it is complied with:

• fundamental conventions (accrual accounting and business continuity);

• the qualitative characteristics of the information;

• the general accounting principles and the rules for the recognition and measurement of items in the financial statements (*https://www.cafr.ro/uploads/AF%2011-2012%20Site-a9d3.pdf*)

The role of professional accountants is underlined by the Ethics Code of Professional Accountants issued by the International Federation of Accountants IFAC which appreciates that a distinctive feature of the accounting profession is the assumption of responsibility to act in the public interest. The fundamental objective of the financial audit is determined by the regulations specific to the respective field, namely the activity carried out by the financial auditors in order to express their opinion on the financial statements or their components, the exercise of other insurance missions and professional services according to the international auditing standards and other regulations adopted by the Chamber of

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Financial Auditors from Romania (Emergency Ordinance nr. 75/1999 regarding financial audit activity, republished in the Official Monitor of Romania, Part I, nr. 598 from 22.08.2003, modified and completed with Law nr. 26 from 2 March 2010 for modification and completion of Emergency Ordinance of the Government nr. 75/1999). The professional accountant is responsible that is not limited to the satisfaction of the employer or any other party (http://www.ifac.org/sites/default/files/publications/files/2012-IESBA-Handbook.pdf, consultat la 30.11.2017). Financial auditing serves to provide the public with the confidence that the information disseminated corresponds to the reality underlying it being a true reflection of the asset, liability, financial position, profit or loss of the entity.

The correct representation

The financial-accounting information should be useful and it does not have to be used only for the purposes of this project but all the events proposed to be represented. For a perfect correct representation it is necessary for a description to fulfill three conditions, namely to be complete, neutral and free from errors. According to IASB the excellency could be provided only sometimes or perhaps never because no one and nothing is perfect. Financial information is accompanied by qualitative features such as comparability, verifiability, opportunity, intelligibility(Adinugraha, 2018; Schumacher, 2019; Cavusoglu, 2019; Lucero & Ocampo Jr, 2019). Financial information related to the reporting entity are much more useful if it is possible to make the comparison with other entities within the same activity field or with information about the same entity but from another time. Verifiability is the amplifier feature and it assures all the users that these information reflects exactly all the economic events that it should be represented. Opportunity requires that all information is nade available to decision-makers in a timely manner and has the capacity to influence their decisions.

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Intelligibility requires presenting information in a simple, clear and consistent way. It is possible that, sometimes, even the informed and careful users decide to appeal to the servise of a councelor for understanding information regarding the complex economic phenomena" (IASB, International Standards for Financial Booking, Official rules issued at 1st January, 2011, Part A General Conceptual frame and provisions, CECCAR Publishing House, Bucharest, 2011, p. A37)

The most common way for users to obtain reliable information is to perform an independent audit. Subsequently, the audited information is in the decision-making process, starting from the assumption that this information is reasonably complete, accurate and impartial/fair.

The usefulness of the information provided by the financial statements is given by the qualitativ characteristics: intelligibility, relevance, credibility and comparability (International Standards of Accounting 2004, Economic Publishing House, Bucharest 2004, pp. 49-51).

In order to be able to express a reasoned opinion on the validity and correct application of the internal procedures established by the management of the entity on the fair, clear and complete picture of the financial statements, the auditor as a competent and independent person uses reference rules on the accounting system used and specific audit rules. Practising the financial audit involves applying two basic concepts:

1. accounting normalization;

2. specific rules of the audit, established by professional associations (Chersan, 2013).

Empiric study regarding the accuracy and implementation of the reform provided by the AFS

According to point 563 from Accounting Regulations approved with Order PFM nr 1802/2014:

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"(1) The annual financial statements of big and medium entities, as well as the ones belonging to the national entities/companies, societies with wholly or majority state capital and autonomous company are audited by one or more statutory auditors or audit firms.

(2) There are also subject to be controlled the entities that, at the moment of the balance sheet date, exceed the limits of at least two from the three following criteria:

a) total assets:16.000.000 lei;

b) the net turnover: 32.000.000 lei;

c) average number of employees within the financial exercise: 50.

Auditing obligation for the entities mentioned in this paragraph it is mandatory only when these exceed the limits in two successive financial exercises. The entities in case are also exempted from the auditing obligation for the annual financial statements if the limits of the two from three already mentioned criteria are not exceeded in two successive financial exercises" (*http://contabilul.manager.ro/a/20493/conditii-de-indeplinit-pentru-auditarea-situatiilor-financiare-aflati-cand-sunteti-scutit-de-un-audit-si-de-eventuale-amenzi.html*)

There is not an audit that can guarantee that FS-s don't have significant errors or frauds. Errors can appear due to:

• inaccurate accounting data processing;

• use of wrong reasoning for recording/booking operations in accounting;

• accounting estimates or the applied treatement;

• managerial decisions based on the cost benefit ratio regarding the accounting system, internal control.

There is a possibility that these errors can not be found out by the auditor. Applicability area of the audit is defined by the audit procedures considered to be necessary under the given circumstances, in order to obtain the audit objective. The audit procedures are decided by the auditor based on standards audit, the

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requirements of the relevant professional bodies, the legislation and regulations in force and the deadlines for commitment and reporting requirements. The objectives of the audit are related to the patrimony, the result of the exercise and the financial situation of the enterprise (Dobroţeanu & Dobroţeanu, 2002; Dănescu & Spătăcean, 2011; Chersan, 2013).

In order to validate the integrity of the patrimony, the auditor considers the following:

1. keeping a correct and up to date accounting;
2. making an inventory of the patrimony;
3. correct takeover in the balance of data verification from synthetic accounts and their concordance with analytical accounts;
4. the correct evaluation of the patrimony;
5. drawing up of the balance sheet based on the verification balance after the inventory.

From the point of view of the objective and area of using the audit, several types of audit are distinguished:

1. Compliance audit;
2. Audit of financial attestation;
3. Audit of Performance.

Compliance audit involves examining and evaluating financial statements, expressing their views on the audit, and consists of the audit within:

- systems and financial transactions, namely assessing compliance with the statutes and regulations in force;
- internal control and its functions.

According to point 563 of the Accounting Regulations approved by the Ministry of Public Finance Order no. 1802/2014:

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"(1) The annual financial statements of medium and large entities as well as of national societies/companies, wholly or majority-owned companies and autonomous regies are audited by one or more statutory auditors or audit firms.

(2) Audits are also subject to entities that, at the balance sheet date, exceed the limits of at least two of the following three:

a) total assets: 16.000.000 lei;

b) the net turnover: 32.000.000 lei;

c) average number of employees within the financial exercise: 50. Auditing obligation for the entities mentioned in this paragraph it is mandatory only when these exceed the limits in two successive financial exercises. The entities in case are also exempted from the auditing obligation for the annual financial statements if the limits of the two from three already mentioned criteria are not exceeded in two successive financial exercises *"(http://contabilul.manager.ro/a/20493/conditii-de-indeplinit-pentru-auditarea-situatiilor-financiare-aflati-cand-sunteti-scutit-de-un-audit-si-de-eventuale-amenzi.html)*

1.1 There is not an audit that can guarantee that FS-s don't have significant errors or frauds. Errors can appear due to:

1.2 • inaccurate accounting data processing;

1.3 • use of wrong reasoning for recording/booking operations in accounting;

1.4 • accounting estimates or the applied treatement;

1.5 • managerial decisions based on the cost benefit ratio regarding the accounting system, internal control.

1.6 There is a possibility that these errors can not be found out by the auditor. Applicability area of the audit is defined by the audit procedures considered to be necessary under the given circumstances, in

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order to obtain the audit objective. The audit procedures are decided by the auditor based on standards audit, the requirements of the relevant professional bodies, the legislation and regulations in force and the deadlines for commitment and reporting requirements (Ghita, 2008; Ionascu, Mihai & Ionascu, 2010). The objectives of the audit are related to the patrimony, the result of the exercise and the financial situation of the enterprise.

1.7 In order to validate the integrity of the patrimony, the auditor considers the following:

1.8 1. keeping a correct and up to date accounting;

1.9 2. making an inventory of the patrimony;

1.10 3. correct takeover in the balance of data verification from synthetic accounts and their concordance with analytical accounts;

1.11 4. the correct evaluation of the patrimony;

1.12 5. drawing up of the balance sheet based on the verification balance after the inventory.

1.13 From the point of view of the objective and area of using the audit, several types of audit are distinguished:

1. Compliance audit;
2. Audit of financial attestation;
3. Audit of Performance.

Compliance audit involves examining and evaluating financial statements, expressing their views on the audit, and consists of the audit within:

- systems and financial transactions, namely assessing compliance with the statutes and regulations in force;
- internal control and its functions;

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- honesty and adequacy in relation to administrative decisions taken within the audited entity.

The audit of financial attestation is met in the public sector where auditors are required to express their views on the government's financial reports. In the private sector, an independent auditor can provide audit reports with credibility on the financial statements.

Performance audit is also called the results audit one and is an objective and systematic examination of reality in order to assess the performance of a governmental organization, program or activity in order to obtain information on the use of public funds and facilitating decision-making by managers about supervising and initiating corrective action. Depending on how the audit work is organized, the types of internal and external audit are defined.

Audit of financial statements and audit report serve the interests of all users of audited information (Alina Domnişor, Daniela Medinţu, Radu Prodan, Fiscal risk can be minimized through financial audit).

In the financial statements, items of a fiscal nature may be encountered in the form of claims and debts. Examining all client's receivables and payables is an integral part of the financial audit mission. The auditor has the responsibility to review and evaluate the statements of its client's management on tax receivables and liabilities in all material respects.

The fiscal risk can be minimized through financial audit. (Alina Domnişor, Daniela Medinţu, Radu Prodan, Fiscal risk can be minimized through financial audit). Although the audit has been regulated in our country since 1999 through O.U.G. 75, only entities listed on the capital market and those of public interest are obliged to carry out the financial audit.

The audit is done according to the assumptions below, respectively:

Hypothesis nr.1. Financial audit increases the credibility of presenting all tax liabilities to which the entity is subject under Romanian accounting and tax regulations.

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Hypothesis nr.2. Auditing the two components of the tax system (taxes and fiscal mechanism) can be achieved through special purpose audit missions. This hypothesis can define the composition of the financial statement, consisting of direct, indirect taxes and other taxes.

In order to prove the above hypotheses empirical research was used, on the one hand, and on the other hand several research methods were used, which showed that the assessment of the fiscal risk at the level of accounts and assertions can demonstrate adequate and sufficient audit evidence to validate our assumptions above.

The empirical study was conducted on 100 public interest entities in which the two hypotheses above were tested. Out of the questionnaires sent, 70 public interest entities responded. Response processing showed that, following the financial audit, for the years 2013-2015, the audit risk was below 5% and the fiscal risk below 2%. through financial audit, the entity has minimized also its tax risk.

To demonstrate the second hypothesis, a mix of applicative research methods has been used to exemplify the taxes and contributions resulting from the use of human resources (Călin & Nedelcu, 2006; Ghita, 2008; Ionascu, Mihai & Ionascu, 2010; Gîrbina, Albu & Albu, 2012).

Financial audit increases the credibility of presenting all tax liabilities to which the entity is subject under Romanian accounting and tax regulations (Boulescu, Ghiţă & Mareş, 2001; Pântea & Bodea, 2012; Brabete, Mihai & Drăgan, 2013).

Internal audit organization requirements

A financial auditor or an audit firm is required and must comply with the following organizational requirements:

a) an audit firm must establish appropriate policies and procedures to ensure that associates or shareholders, as well as members of the administrative, management and supervisory bodies of the firm or affiliated entity, do not

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interfere in conducting the statutory audit in any way jeopardize the independence and objectivity of the financial auditor and any member of the audit team performing the statutory audit on behalf of the audit firm;

b) a financial auditor or an audit firm must implement adequate administrative and accounting procedures, internal quality control mechanisms, effective risk assessment procedures, safeguards for information processing systems as well as effective control. Internal quality assurance control mechanisms are designed to ensure compliance with decisions and procedures by both the financial auditor and the audit firm;

c) a financial auditor or an audit firm must establish appropriate policies and procedures to ensure that its employees and any other natural person whose services are at his disposal or under his control and who are directly involved in statutory audit activities hold knowledge and experience to carry out the assigned tasks;

d) a financial auditor or an audit firm must put in place adequate policies and procedures to ensure that the outsourcing of important audit activities does not affect the quality of the internal quality control applied by the financial auditor or audit firm, nor the ability of ASPAAS to oversee the way which the financial auditor or audit firm complies with the obligations set out in this law and, where applicable, Regulation (EU) no. 537/2014;

e) a financial auditor or an audit firm must establish appropriate and effective administrative and organizational mechanisms to prevent, identify, eliminate or manage and to communicate any matter which threatens its independence, in accordance with the provisions of Art. 21, 24, 25;

f) a financial auditor or an audit firm must establish appropriate policies and procedures for conducting statutory audit, guidance, supervision and review of employee activity, as well as organizing the structure of the audit dossier according to the provisions of art. 29 par. (9) - (12);

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g) a financial auditor or an audit firm must establish an internal quality control system to ensure the quality of the audit.
(*https://www.cafr.ro/uploads/Legea%20162%20din%202017-0b03.pdf*)

Transposition of financial and accounting information and their importance in the analysis of the diagnosis of tourism entities

Accounting information is the basis for determining effective ratios of economic and financial operations or transactions and provides the basis for making predictable forecasts. The finance and accounting department must provide information to assist management in operational and decision-making activity (Isfanescu, Robu, Anghel & Tutu, 1999; Oprean, 2006; Călin & Nedelcu, 2006; Mihai, Dragan, Ciumag & Iota, 2011). Financial accounting data is encoded by a chart of accounts and by accounting rules and methods that are difficult to understand by someone without a minimum of accounting education. Accounting balance is the financial accounting summary document, and besides this document, the business administrator must request a set of information from managerial accounting - turnover analysis on business divisions, profitability analysis, cost structure, assets and debt analysis, etc. All of these reports contain the transposition of financial accounting information.

The purpose and importance of diagnostic analysis

The tourism entity, as a system, is a complex social economic system, composed of subsystems between which there are multiple dynamic links. The activity of the economic system and its subsystems is influenced by a number of factors and their action must be known to ensure stable and optimal operation in a dynamic environment. In the process of assuring the normal functioning of the entity as a system, it is important to analyze economically, diagnose and regulate the activity and action of factors determined by management in the process of analysis, forecasting and decision making (The role of the financial and

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accounting department in managing a company /Rolul departamentului financiar-contabil in administrarea unei firme în http://www.infolegal.ro/rolul-departamentul-financiar-contabil-in-administrarea-unei-firme/2014/03/11/).

A company's business diagnosis has as main objective the estimation of the current and potential market of the entity and of its market place (Marin, 2005; Budugan, Georgescu, Berheci & Beţianu, 2007; Răileanu, Dobroţeanu & Dobroţeanu, 2011). Commercial analysis addresses sales trends, structural analysis of sales on products and markets, structural analysis of sales on products and markets, customer analysis, sales distribution by product life cycle, supplier analysis and study competition (Işfănescu, Robu, Anghel, Tuţu, 1998, p. 51). Actual turnover is determined as a ratio between turnover in constant prices and the average price index. The turnover is the basic indicator of the volume of activity of the economic agent and obviously does not lack any system of indicators used for the company's economic diagnosis and evaluation, the appreciation of the efficiency of the management (Busu & Busu, 2018; Dima & Vladutescu, 2018; Smarandache et al., 2019).

Conclusions

Expressing some conclusions on some of the topics presented in this paper involves approaching all the defining features of the audit complex in the integrated vision of a constantly evolving profession not only in our country but also internationally as a result of the worldwide evolution of the globalization that most countries with democratic openness tend to align (Negrea, 2015; Voinea, 2015; Negrea, 2018; Vlăduțescu, 2018; Smarandache et al., 2019).

It is possible to draw a conclusion, going in two directions, the first from the larger globalized system to the smaller subsystems, and the second in the reverse direction. Our view is that both approaches are normal, because European and international integration must also include the audit sector by accepting or adopting international directives in this area. So, it starts from the norms of

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regulations and the international adoptions, as global elements, and later on to the audit offices-legal entities and freelancers-auditors.

Apart from the slightly different accounting systems that tend to become uniform and national constitutional legislation, there are no significant divergences in the terminology, methodology and perception of the audit. Like any integration that takes place in both directions, it is noticed that the importance of the basic cell of the system that is professional is not lost. Auditory activity, regardless of the stage of its development, can not function entirely independently and it is necessary to work with other sciences and trades such as accounting, statistics, information systems, law etc. (Arunrangsiwed, 2018; Gencel & Saracaloglu, 2018; Nowak & Ulfik, 2018). In developed countries, within large audit offices there are also employed sociologists, some of whom have appreciated that the field of audit has developed similarly to the automobile industry, that it means, it has emerged quite late as a secondary science but it has experienced rapid development. In the course of recent evolution, scientific development in this field has been predominantly of an intensive nature, specific the increase in the quality of the audit, at the expense of extensive development involving loans from other sciences or the design of new techniques and methods.

Different historical sources place the audit before our time, others during the first millennium, but about today's audit can only be heard from the moment of the emergence of capitalism, the great industrial revolution (6th century). At the level of our country, there is a slow evolution of this service sector, which can be interpreted as a non-interest of the persons and organizations involved in decision-making. It is important that auditors take the lead by setting up their own auditor's room, distinct from C.E.C.A.R., as a result of the necessary legislation on the financial-accounting audit activity.

As well as other terms (auditing, evaluation, diagnosis, etc.) also the audit can be implemented in several areas of activity (technical audit, commercial audit, legal

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audit, sociological audit) as the term requires verification and explicitly states that it is one financial or accounting.

The contribution brought by the Chamber of Auditors through the issuance of ethical and professional conduct rules represents a very important step in the finalization and crystallization of this profession in Romania, as long as it has been observed that these overlap to a large extent with those issued by similar bodies in countries with tradition in the field.

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