

**INNOVATION AND EFFICIENCY IN FINANCIAL AUDITING:
AN EMPIRICAL RESEARCH ON THE IDENTIFICATION,
EVALUATION AND PREVENTION OF FRAUD AND ERRORS USING
MODERN METHODS**

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ABSTRACT: *In the context of an economic environment marked by globalization, digitalization and competitive pressures, financial audit acquires a crucial role in ensuring the transparency and accuracy of financial information. This article presents the results of an empirical research on the identification, evaluation and prevention of fraud and errors in financial audit, by integrating modern methods and techniques. The study was based on the application of a standardized questionnaire sent to a sample of 350 professionals (auditors and managers), from which 268 valid responses were collected. The statistical analysis was carried out using SPSS 21.0 software, providing a clear picture of current perceptions and practices in the field of audit. The results obtained highlight the need to use emerging technologies and an integrated theoretical-practical approach to increase the efficiency of financial audit in preventing and detecting irregularities. The conclusions support the importance of continuous training of auditors and the permanent updating of audit methodologies to meet modern challenges.*

Keywords: *financial audit, fraud, error, modern audit techniques, emerging technologies, empirical research, prevention, evaluation.*

JEL Classification: *M41*

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1. INTRODUCTION

Globalization, rapid technological advances and increased economic competition have led to a significant increase in the requirements regarding the quality and reliability of financial information used in the decision-making process. In this context, financial audit plays an essential role in validating the correctness of financial statements, providing users with the guarantee that they are not significantly distorted due to errors or fraud.

In the specialized national literature, a financial audit is defined as a comprehensive examination of the expression of a reasoned opinion on the accuracy and fairness of the view reflected in an entity's annual financial statements (Mihăilescu & Marcu, 2010). Therefore, audit is a professional activity carried out by a competent and independent person, aiming to express an objective opinion on the accuracy and fairness of the annual financial statements.

Financial and accounting audit aims, on the one hand, to verify the compliance of accounting information with the existing regulatory framework – namely generally accepted accounting principles, tax regulations and internal procedures – and on the other hand, to critically evaluate the clarity, fairness and completeness of these reports (Popa, 2009). In this regard, Accounting Law No. 82/1991, as republished, together with the European directives and the conceptual framework developed by the IASB, provides the legal and theoretical foundation for the preparation and presentation of financial statements.

To ensure the quality and comparability of the financial information presented, the application of International Financial Reporting Standards (IFRS) in conjunction with national accounting regulations is essential. They provide a common framework for harmonizing accounting reporting, especially in the case of public interest entities or those active in international financial markets (Ristea et al., 2008).

During the planning and performance of an audit, auditors must consider the risk of material misstatement in the financial statements, which can arise from both errors and fraud (Oprean, 2010). Although these misstatements may appear similar in effect, the essential difference between them lies in intentionality: fraud involves a deliberate act, while error involves an unintentional mistake.

The accounting information presented in the financial statements is the product of an internal activity, carried out by people who are not always impartial. Thus, their objectivity and transparency can be questioned, which is why the financial audit becomes an essential tool in validating them. Through his work, the auditor contributes to strengthening users' confidence in the quality of financial reporting, identifying possible misstatements caused by fraud or error and recommending measures to improve the internal control system.

In this context, we are starting this empirical research based on a questionnaire-type opinion study, which has as its main objective the possibilities of identifying, evaluating and preventing fraud and errors in financial auditing through the use of new methods and techniques/practices. The rest of this paper is structured as follows: Section 2 presents the theoretical background that supports the research framework, while Section 3 details the research methodology. The research results collected based on the questionnaire sent are presented in the next section, and, the final part of the article summarizing the relevant conclusions obtained in this research.

2. THE THEORETICAL FRAMEWORK REGARDING FRAUD AND ERROR IN THE CURRENT ECONOMIC ENVIRONMENT

Fraud is a phenomenon that is present in all areas of economic activity, exacerbated by financial pressures and deficiencies in internal control systems. In the current context, where the business environment is increasingly complex and subject to risks, fraudulent conduct poses

a significant threat to the integrity of financial reporting (Andreea et al., 2023). One of the severe forms of fraud is tax evasion, which has a direct negative impact on public budgets. It is generated by a multitude of causes — economic, social, moral and political — and is influenced by the economic context of a given period (Comândaru et al., 2018). The challenges surrounding the credibility and relevance of information disclosed through financial statements have laid the groundwork for the proliferation of imaginative or unconventional accounting practices (Comandaru et al., 2020). In combating this phenomenon, an essential role is played by awareness of organisational ethics and management's responsibility in promoting effective control mechanisms (Atakan & Chiriac, 2023).

Fraud involves intentional actions, such as falsification, omission or deliberate distortion of information in order to obtain undue advantages. It can take the form of fraudulent financial reporting or misappropriation of assets (Mackevičius & Kazlauskienė, 2009). In contrast, an error is an unintentional mistake in the financial reporting process, which can be caused by negligence, the incorrect application of accounting policies, or incorrect estimates (Niță, 2008). Although the fundamental difference between error and fraud is intentionality, the effects on financial statements can be similar. Thus, auditors must demonstrate increased professional judgment to identify the true nature of the misstatement (Voinea et al., 2018).

The lack of an ethical organizational culture and ineffective internal controls foster fraud. In this regard, international standards (ISA 240) emphasize the responsibility of management and those involved in governance to prevent and detect fraud. According to ISA 240 and the specialized literature (Horomnea, 2011), two primary forms of fraud are recognized: Asset Misappropriation Fraud – theft of the entity's resources, such as cash, physical assets or intellectual property, and Financial Reporting Fraud – intentional misstatements to manipulate financial indicators, deliberately misapply accounting policies or falsify documents (Voinea et al., 2018). Employees, management, or third parties can carry out these actions, and the difficulty often lies in identifying the intention behind the misstatements – an essential aspect for distinguishing between fraud and error (Bragg, 2010). The most publicized and damaging type of fraud is financial reporting fraud. These frauds are committed by the management personnel (Cordery, 2007) of the company and are aimed at manipulating information. They manipulate financial information and falsify reported statements to deceive investors and customers to present the health of the company in a fraudulent way (Chalevas & Tzovas, 2010). Fraud, which is carried out by the management's manipulation of information in the financial statements of a company to recognize fictitious income and pay taxes (Erickson et al, 2004), involves either overstating results, improving the balance sheet, or a combination of these two methods (Lenard & Alam, 2010).

According to auditor practice, fraud is often difficult to detect, as managers and employees who resort to such acts try by any means to hide their act, so as not to be guilty of events occurring within the entity. However, this does not change or influence in any way the audit responsibility related to the proper planning and execution of the audit.

3. METHODOLOGY

This research aims to identify the most effective methods and techniques for preventing and detecting errors and fraud in the financial audit process. Based on a mixed-methodological approach, combining deductive and inductive reasoning, the study aims to validate hypotheses formulated from specialized literature through the empirical analysis of data obtained from practitioners in the field.

The research approach was implemented by conducting a quantitative survey-type investigation using a standardized, structured, and online questionnaire transmitted through the Google Forms platform. The questionnaire was developed between September and December

2023, and the actual transmission and collection of responses took place between January and March 2024. The research instrument was pre-tested on a sample of five experienced auditors to validate the content and clarity of the questions.

The questionnaire includes 36 questions, structured on four areas of analysis: identifying the respondents' profile, assessing the role of financial audit in identifying misstatements caused by errors or fraud, investigating the methods and practices used in their detection, as well as assessing the impact of emerging technologies on the quality and efficiency of the audit.

The research sample is composed of 350 respondents, of which 150 occupy management positions in economic entities (managers or coordinators of audit/accounting offices), and 200 are financial auditors with at least 5 years of professional experience. Their selection was made based on professional relevance and the targeted geographical distribution, namely the Municipality of Bucharest and the South Muntenia Region, consisting of the counties of Argeş, Călăraşi, Dâmboviţa, Giurgiu, Ialomiţa, Prahova and Teleorman.

The collected data were centralized, coded and statistically processed using Microsoft Excel, and subsequently subjected to descriptive and inferential analyses using SPSS software, version 21.0. Through this process, relevant trends were identified, and the formulated hypotheses were tested.

The research problem investigated aims at the question: "What are the most effective methods and techniques for preventing and detecting fraud and error in the financial audit exercise?" In this context, the research aims to explore the perceptions and real practices in the field, based on the responses of experts directly involved in the financial audit activity.

The hypotheses formulated and tested in this study are the following: (1) experienced auditors identify fraud more frequently due to the use of advanced methods; (2) emerging technologies contribute significantly to increasing the efficiency of the audit process and reducing the risks associated with misstatements; and (3) the quality of information contained in financial statements is of significant importance in limiting and proving the risk of fraud, fraud and errors.

4. DATA ANALYSIS AND INTERPRETATION OF RESULTS

The questionnaire used in this research was structured into several relevant sections, the first of which aimed to identify the respondents' profiles. Of the total of 268 participants, the majority (81.70%) declared that they have a professional training in the economic field, 13.80% have legal training, and a minority percentage (4.50%) work in the technical field (IT), confirming the focus of the study on specialists with relevant expertise in financial auditing (Table 1).

Table 1. Respondents' identification elements

		Frequency	Percentage	Validated Percentage	Cumulative Percentage
Level of professional training	Economic	219	81.7	81.7	81.7
	Legal	37	13.8	13.8	95.5
	Technical (IT)	12	4.5	4.5	100.0
	Total	268	100.0	100.0	
Training level	Undergraduate studies	76	28.4	28.4	28.4
	Postgraduate studies	172	64.2	64.2	92.5
	Doctoral studies	20	7.5	7.5	100.0
	Total	268	100.0	100.0	
	5-10 years	133	49.6	49.6	49.6

		Frequency	Percentage	Validated Percentage	Cumulative Percentage
Professional experience of respondents	10-15 years	106	39.6	39.6	89.2
	15-25 years	15	5.6	5.6	94.8
	Over 25 years	14	5.2	5.2	100.0
	Total	268	100.0	100.0	

Regarding the level of professional training, 64.20% of the respondents reported having postgraduate studies (master's), 28.40% have graduated from undergraduate studies, and 7.50% hold a doctorate. These data indicate a high level of professional training of the research participants. In terms of professional status, 59% of the respondents are financial auditors, and 41% are managers of companies or accounting and auditing firms. Professional experience is also notable: almost half of the participants (49.60%) have between 5 and 10 years of experience in the field, and 39.60% have between 10 and 15 years, suggesting a sample with significant practical experience in auditing.

The second section of the questionnaire aimed at assessing the role of financial audit in identifying misstatements arising from errors or fraud in financial statements. The perception of the importance of financial audit activity in the portfolio of services offered, an overwhelming proportion (69.80%) considers audit to be a significant activity, and 25.70% evaluate it as very important. With respect to the credibility of financial information resulting from the audit process, 80.60% of respondents believe that an audit mission significantly guarantees that the financial statements accurately reflect the economic reality of the audited entity. Only 5.20% expressed doubt in this regard, and 14.20% indicated uncertainty (don't know).

Concerning compliance with International Standards on Auditing (ISA), 82.46% of participants fully agree that adherence to these standards is crucial for ensuring the quality of the financial audit, while only 3.40% disagree, and 14.18% partially agree. Participants were also asked to what extent the quality of information in financial statements is influenced by the moral-professional qualities, skepticism and professional reasoning of auditors, as well as by the methods used. The responses reflect a strong association: 79.90% consider that these attributes greatly influence the quality of the audit, thus confirming the importance of the human and ethical factor in the audit process. Regarding the role of financial audit as a lever for identifying vulnerabilities and distortions generated by errors or fraud, the majority of respondents (77.60%) recognize its value in this regard. Twelve per cent (12.30%) believe that audit has this role only sometimes, and only 1.90% disagree with this idea.

To assess respondents' perception of the effectiveness of financial auditing in identifying and managing risks associated with fraud and errors, a three-point Likert scale was used (1 – low impact, 2 – medium impact, 3 – high impact). The five items included in the questionnaire target common operational assumptions in financial auditing practice. The data collected reveal a majority consensus on the essential role of auditing in these contexts, thus outlining a professional profile of high expectations towards this activity (Table 2).

First, the majority of respondents (58.2%) consider that the auditor's responsibility to detect fraud becomes significant when it exceeds the materiality threshold, which reflects a good understanding of the limits imposed by the regulatory framework and the materiality of the audit. In case of suspicions of fraud, the proportion of those who consider the impact of the audit to be high increases to 64.2%, underlining the perceived need for increased diligence and the application of additional procedures in such situations. Similarly, 60.8% of respondents indicate that materiality should be interpreted not only in quantitative terms, but also in qualitative terms, reflecting the importance of specific risk factors in the planning stage of the audit mission. Maintaining professional skepticism throughout the entire audit process is considered by 63.4% of participants to have a high impact on the quality of the conclusions

drawn. This opinion validates the need for continuous training of auditors in critical thinking and the application of professional judgment. Last but not least, 65.7% of respondents consider that the documentation and communication of suspicions of fraud have a significant impact on the effectiveness of the audit, which reveals a real concern for transparency and compliance with reporting requirements.

These results converge towards the conclusion that professionals in the field perceive the financial audit activity not only as a formal verification mechanism, but as an essential tool for control, prevention and identification of systemic vulnerabilities within economic entities. The preponderance of responses in the high impact area confirms confidence in the ability of the audit to contribute substantially to ensuring the quality and credibility of reported financial information.

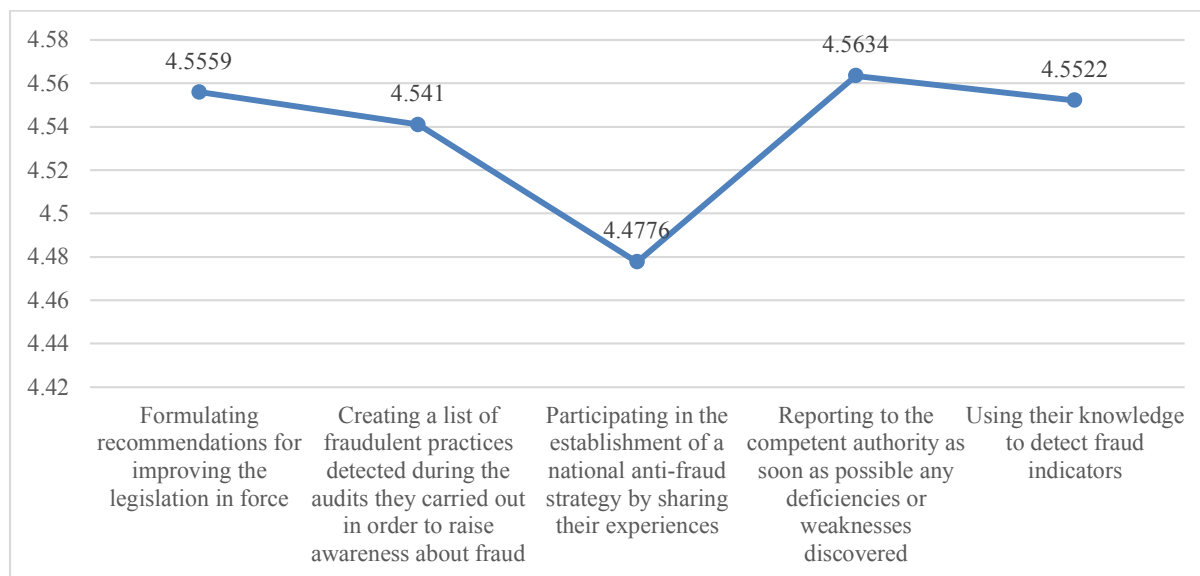
Table 2. Analysis of the impact of financial audit activity in the context of fraud and errors

Auditors are expected to detect fraud only if it exceeds the materiality threshold					
		Frequency	Percentage	Percentage Validated	Cumulative Percentage
Valid	Low Impact	15	5.6	5.6	5.6
	Medium Impact	97	36.2	36.2	41.8
	High Impact	156	58.2	58.2	100.0
	Total	268	100.0	100.0	
If auditors suspect fraud, they should take additional steps					
Valid	Low Impact	15	5.6	5.6	5.6
	Medium Impact	81	30.2	30.2	35.8
	High Impact	172	64.2	64.2	100.0
	Total	268	100.0	100.0	
Auditors should consider fraud risk factors specific when planning their audit activities. In this regard, the concept of materiality should include qualitative aspects					
Valid	Low Impact	14	5.2	5.2	5.2
	Medium Impact	91	34.0	34.0	39.2
	High Impact	163	60.8	60.8	100.0
	Total	268	100.0	100.0	
When obtaining reasonable assurance, the auditor is required to maintain professional skepticism throughout the audit. This includes the need to think and act creatively					
Valid	Low Impact	19	7.1	7.1	7.1
	Medium Impact	79	29.5	29.5	36.6
	High Impact	170	63.4	63.4	100.0
	Total	268	100.0	100.0	
Particular attention should be paid to communicating and documenting cases of suspected fraud					
Valid	Low Impact	15	5.6	5.6	5.6
	Medium Impact	77	28.7	28.7	34.3
	High Impact	176	65.7	65.7	100.0
	Total	268	100.0	100.0	

The information collected highlights a high level of consensus among respondents regarding the statements regarding the potential contributions of auditors in preventing and identifying errors and fraud (Figure 1). Thus, for all five statements analyzed, the majority of respondents expressed agreement or total agreement, which reflects a favorable and committed perception regarding the professional responsibility of auditors in this area. From the perspective of ranking these activities according to importance, it is noted that the action considered to be the most significant is reporting as soon as possible to the competent authority the deficiencies or weaknesses identified during the audit mission, this registering an average score of 4.56 points on the Likert scale. At the opposite pole, the lowest weight is associated

with the participation of auditors in the establishment of a national strategy to combat fraud by sharing their own professional experiences, an activity that obtained an average score of 4.47 points.

Figure 1. The contributions made by auditors that lead to the prevention and identification of errors and fraud



These results suggest that auditors perceive direct and operational responsibilities — such as immediate reporting of irregularities — as having a more concrete and effective impact on the process of preventing and identifying fraud risks, compared to engaging in a general strategic framework of institutional cooperation.

To test the proposed hypothesis, namely the first hypothesis of the research, a quantitative analysis model was used that examines the relationship between the level of professional experience of auditors (ordinal variable) and the perceived frequency of fraud detection following the application of advanced methods (ordinal variable, measured by a Likert item). The professional experience variable was structured on four levels: 5–10 years, 10–15 years, 15–25 years and over 25 years, while the frequency of fraud detection was self-reported by respondents on a Likert scale with three levels: low, medium and high. To assess the association between the two ordinal variables, the Spearman correlation coefficient (ρ) was applied, a nonparametric statistical test that measures the direction and intensity of the monotonic relationship between the variables (Table 3).

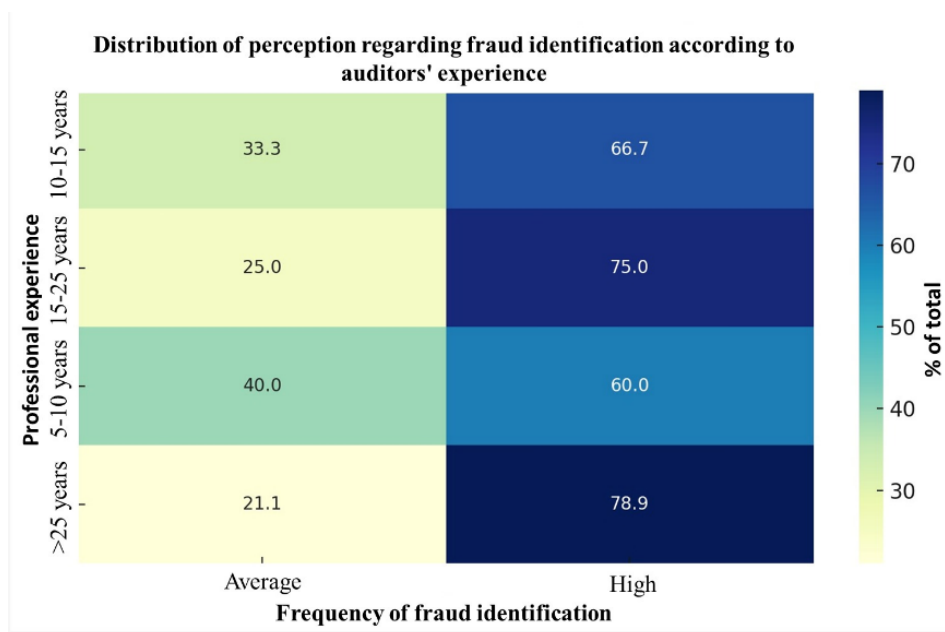
Table 3. The statistical test applied Experience * Frequency of Fraud Identification

		Frequency of Fraud Identification
Experience	Spearman's rho Correlation coefficient	0.497
	Sig. (2-tailed)	0.001
	N	268

The results highlight a moderate positive correlation between auditors’ professional experience and the frequency of fraud detection using advanced methods. The Spearman coefficient value $\rho = 0.497$ indicates that, as the level of experience increases, auditors are more likely to detect fraud, suggesting an increased familiarity with analytical techniques and

professional approaches. Also, the high statistical significance ($p < 0.01$) confirms that this relationship is not a random one and can be generalized to the investigated population. Therefore, the research hypothesis is statistically validated: auditors with higher experience report a greater ability to detect fraud, most likely attributable to the use of modern and sophisticated audit methods.

Figure 2. Distribution of perception regrading fraud identification according to auditors` experience



To test the second hypothesis, according to which the integration of emerging technologies contributes significantly to increasing the efficiency of the audit process and reducing the risks associated with misstatements, a Pearson correlation analysis was performed, the results of which are presented in Table 4.

Table 4. Analysis of Pearson correlations between variables specific to digital technologies and their role in audit activity

		RPA	Big Data	Blockcha in	ERP	Forensic Accounting	Economic security	Financial audit	Efficiency of statistical methods in fraud detection
AI	Pearson Correlation	0.728**	0.866**	0.668**	0.778**	0.350**	0.796**	0.767**	0.784*
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	268	268	268	268	268	268	268	268
RPA	Pearson Correlation	1	0.741**	0.844**	0.777**	0.635**	0.633**	0.610**	0.604*
	Sig. (2-tailed)		0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	268	268	268	268	268	268	268	268
Big Data	Pearson Correlation		1	0.643**	0.804**	0.349**	0.833**	0.818**	0.802*
	Sig. (2-tailed)			0.000	0.000	0.000	0.000	0.000	0.000
	N		268	268	268	268	268	268	268
Blockchain	Pearson Correlation			1	0.719**	0.587**	0.553**	0.508**	0.514*
	Sig. (2-tailed)				0.000	0.000	0.000	0.000	0.000
	N			268	268	268	268	268	268
ERP	Pearson Correlation				1	0.489**	0.737**	0.671**	0.666*
	Sig. (2-tailed)					0.000	0.000	0.000	0.000

		RPA	Big Data	Blockcha in	ERP	Forensic Accounting	Economic security	Financial audit	Efficiency of statistical methods in fraud detection
	N				268	268	268	268	268
Forensic Accounting	Pearson Correlation					1	0.354**	0.289**	0.299*
	Sig. (2-tailed)						0.000	0.000	0.000
	N					268	268	268	268
Economic security	Pearson Correlation						1	0.828**	0.849*
	Sig. (2-tailed)							0.000	0.000
	N						268	268	268
Financial audit	Pearson Correlation							1	0.944*
	Sig. (2-tailed)								0.000
	N							268	268
Efficiency of statistical methods in fraud detection	Pearson Correlation								1
	Sig. (2-tailed)								
	N								268

** . Correlation is significant at the 0.01 level (2-tailed).

The results indicate the existence of statistically significant and strong association relationships between the main digital technologies (AI, RPA, Big Data, Blockchain, ERP) and indicators relevant to financial audit activity, economic security and the efficiency of statistical methods for fraud detection, with correlation coefficients ranging between 0.668 and 0.866 ($p < 0.01$).

In particular, artificial intelligence (AI) shows positive and strong correlations with the efficiency of statistical methods for fraud detection ($r = 0.784$), financial audit ($r = 0.767$) and economic security ($r = 0.796$), suggesting a significant impact on these dimensions of the audit process. RPA and ERP also highlight relevant roles in strengthening audit and forensic accounting activities, through high values of correlation coefficients ($p < 0.01$).

At the same time, positive, but more moderate, association relationships are observed between forensic accounting and the other indicators, suggesting an indirect influence of these technologies in the processes of identifying misstatements. Given these results, hypothesis I_7 is partially validated, since, although most of the emerging technologies analyzed correlate significantly with the efficiency of the audit process and the identification of misstatements, the magnitude of these correlations varies depending on the specific technology and the dimension analyzed.

The validation of hypothesis 3, according to which the quality of information in the content of financial statements has a significant importance in limiting and proving the risk of fraud, was carried out by analyzing the Spearman correlation coefficient (ρ), appropriate for analyzing relationships between ordinal variables. The results highlight the existence of positive and statistically significant correlations between the perception of the quality of financial information (I_7) and the variables associated with proving the risk of fraud (I_8) and preventing errors or misstatements (I_{15}).

More specifically, the strong correlation between I_7 and I_8 ($\rho = 0.872$, $p < 0.01$) indicates a consistent association between the quality of financial reporting and the ability to identify or support the existence of fraud risk, suggesting that relevant and well-structured financial information can facilitate the detection of anomalies. Also, a moderate correlation is noted between I_7 and I_{15} ($\rho = 0.625$, $p < 0.01$), which shows that quality information also contributes to limiting accounting errors, even if this relationship is somewhat less intense compared to the one regarding fraud.

The correlation between I_8 and I_{15} ($\rho = 0.620$, $p < 0.01$) further supports the idea that error prevention and proving fraud risks are interdependent processes, both being influenced by the quality and transparency of the information presented in the financial statements.

Therefore, hypothesis 3 is confirmed, the results indicating that a high level of financial information quality plays an essential role in the audit process, both in terms of identifying fraud risks and in reducing accounting errors.

Table 5. Correlations between the quality of information in the content of financial statements and the evidence of fraud risk

		I ₇	I ₈	I ₁₅	
Spearman's rho	I ₇	Correlation coefficient	1.000	0.872**	0.625**
		Sig. (2-tailed)	.	0.000	0.000
		N	268	268	268
	I ₈	Correlation coefficient	0.872**	1.000	0.620**
		Sig. (2-tailed)	0.000	.	0.000
		N	268	268	268
	I ₁₅	Correlation coefficient	0.625**	0.620**	1.000
		Sig. (2-tailed)	0.000	0.000	.
		N	268	268	268
**. Correlation is significant at the 0.01 level (2-tailed).					

The correlation analysis performed for hypothesis 3 highlights the fact that the quality of information in the content of financial statements plays a significant role in limiting the risks of fraud and errors, thus confirming its importance in the financial audit process. The strong correlations between the studied variables suggest that clear and precise financial information contributes not only to the identification and proof of fraud risks, but also to the prevention of accounting errors. These results emphasize the need to improve the quality of financial reporting as an essential measure to ensure the transparency and integrity of financial processes, thus supporting a more effective control over the risks of fraud and misstatements.

5. CONCLUSIONS

The purpose of this empirical research was to analyze the possibilities of improving the methods and practices in financial auditing to prevent misstatements in the financial statements of the Municipality of Bucharest and the South-Muntenia Region. As a finding of the research conducted, we consider that through the analyses performed and the results presented, we offer auditors, but also managers of economic entities practical and useful recommendations for the implementation and integration of new information technologies in the activities carried out, for limiting the occurrence of errors, fraud and financial misstatements, as well as for determining the risk of accounting manipulation. Thus, the empirical research aims to help the entities included in the study to improve their methods and practices used in auditing and to help implement emerging technologies.

To improve methods and practices in financial auditing to prevent misstatements in situations, we believe that financial auditing activity requires the calculation of financial, non-financial and impact indicators because, by analyzing their evolution over time, the financial auditor can understand the most recent events and the financial condition of the audited entity.

Financial statements can often be misrepresented as a result of human error or fraudulent action, which negatively affects the audited financial statements. In this context, financial auditing is an essential process in evaluating information, in order to eliminate cases of fraud, corruption and misrepresentation of financial statements. Auditors provide reasonable assurance that financial statements are or are not materially misstated as a result of fraud or error. The concept of fraud is an intentional act committed, which has as its main purpose to obtain an advantage and as a result lead to the distortion of financial information. Unlike fraud, error is an unintentional act, which may occur inadvertently or as a result of the incompetence

of a third party and may have repercussions on the financial statements. Thus, in order to detect fraud or error in a financial audit, the external auditor must have the necessary knowledge, be familiar with international accounting and auditing standards, and use effective techniques to discover irregularities.

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