The result of a managerial audit at Cotnari Society, Iasi district

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Key words: managerial control, risk management, risk bookkeeping, risk activity, risk control.

Company

SUMMARY

We can also add to the examination of the industrial unit’s performances a managerial examination, starting with a managerial control which may contain the estimation of management risk, of bookkeeping risk, of business risk, of control risk.

The examination was drawn out starting from some checking situations completed at Sc Cotnari Sa Iasi, concerning the general estimation of management risk, of bookkeeping risk, of business risk, of control risk.

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We have estimated the management risk as being low, in conditions of a performing management of the industrial unit, a management deeply involved in daily activities.

However, it may appear the tendency of getting certain profit levels or of achieving different targets, considering the fact that the managers are stockholders.

From the estimation of the inherent bookkeeping risk, we’ve established a low risk as the stuff is well-prepared and it is specialized in implementation courses of international standards in bookkeeping. However, it may appear some mistakes in the bookkeeping system.

Taking into account the competing background, but also the risk of branch and conjuncture, we may conclude that we have a medium risk of business for a solvable company, the principle of a continuous activity not being affected, in comparison with other industrial units which are in difficult situations of cash and profitability.

Even if the industrial unit wasn’t checked up, we consider that our relation with our client is normal, without special problems; there is a concern from the stuff in order to provide the information and the documents solicited.

Using the facts mentioned above, we establish an inherent low risk, in accordance with the matrix of control risk, as is follows:

- Risk management is estimation low
- Risk bookkeeping is estimation low
- Risk activity is estimation medium
- Risk control is estimation low.

As a conclusion, we can state that the industrial unit, even if it runs in a risk background is positively lead by the managerial term development.

So, we consider an inherent general low risk.

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