

**UTILIZAREA PRAGULUI DE SEMNIFICATIE SI A RISCULUI DE AUDIT  
ÎN PLANIFICAREA SI CONDUCEREA AUDITULUI FINANCIAR /  
THE USE OF MATERIALITY AND AUDIT RISK WHEN PLANNING  
AND MANAGING THE AUDIT**

*Prof. univ. dr. Victor Munteanu – Universitatea “Româno-Americana” Bucuresti*

*The purpose of financial audit (hereinafter referred to as audit) is to gather sufficient audit evidence attesting the fidelity of the financial statements of an enterprise in accordance with generally accepted accounting principles. The paperwork presents critical issues related to the materiality in audit and the audit risk, concepts that base the insurances that can be offered by auditors to users of financial auditors to support decisions to invest or credit the enterprise.*

*Keywords: financial audit, financial statement, risk, materiality*

JEL codes: M42, M41