

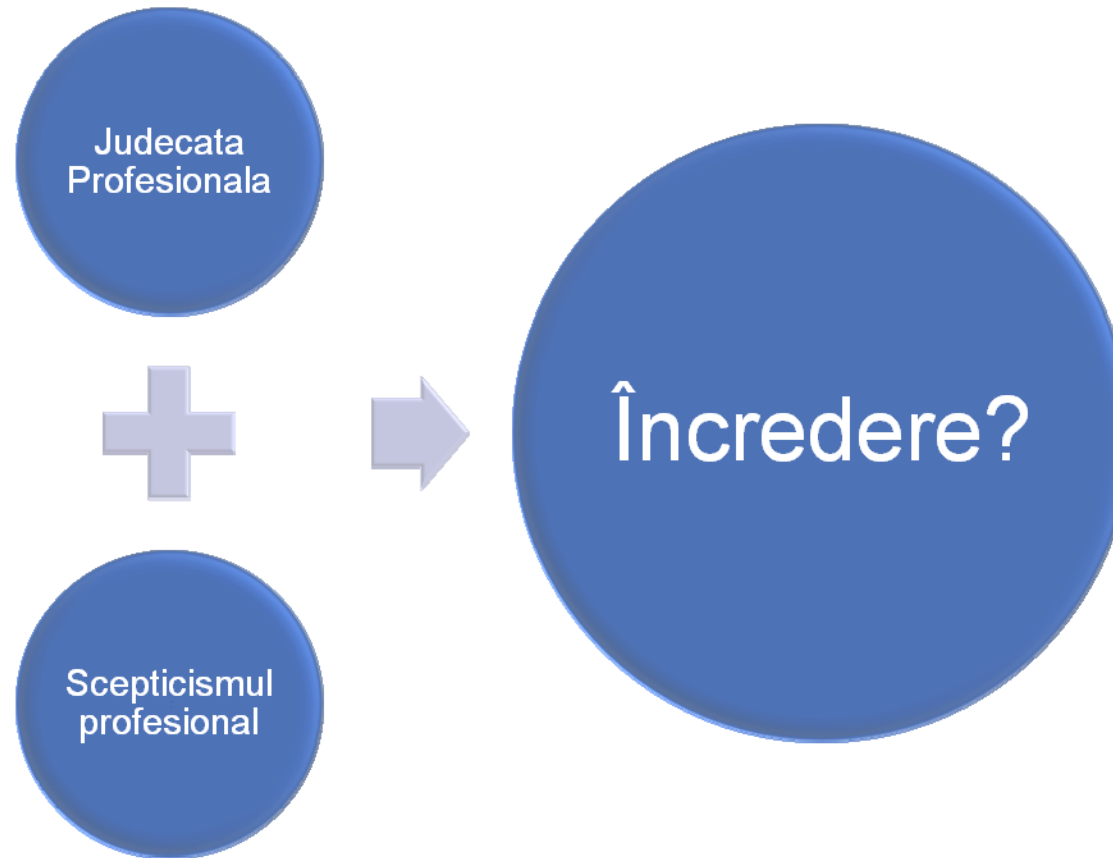


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# Judecata profesionala: mai avem încredere?

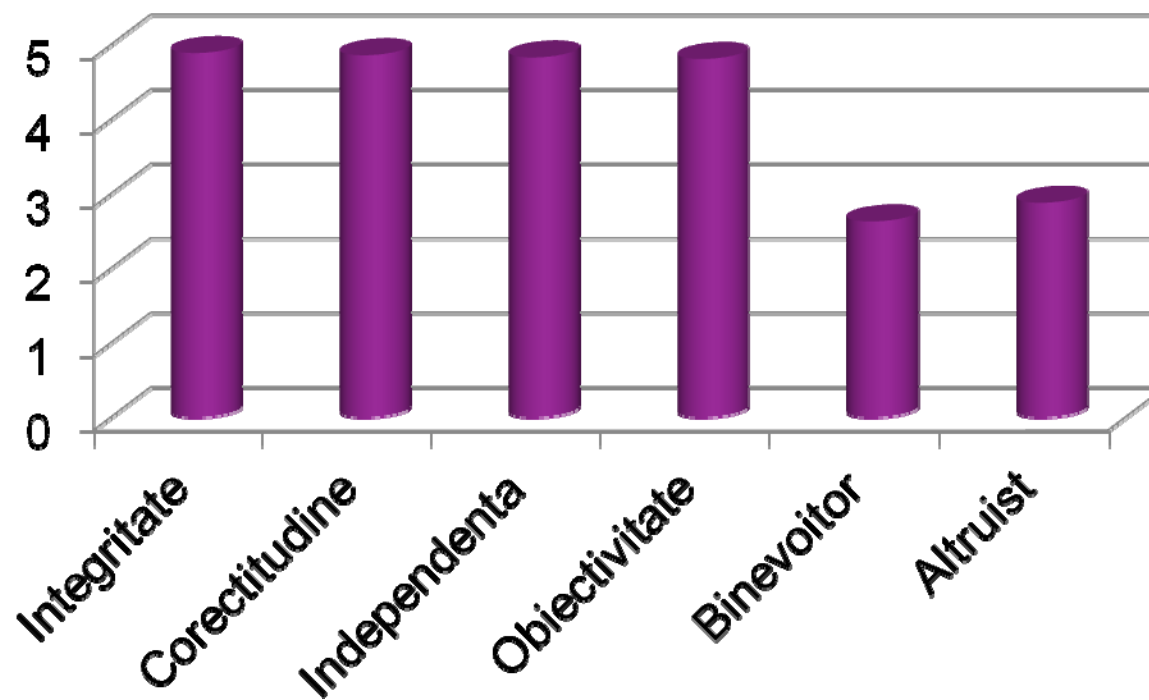


# Judecata profesionala: o iluzie sau necesitate?



# Inventar: virtuțile auditorului perfect

## Virtute (5= important; 1=neglijabil)



Sursa: CA magazine "Virtuous Auditors" Theresa Libby and Linda Thorne

## Judecata profesionala: arie de aplicare

Evaluarea  
dovezilor de  
audit

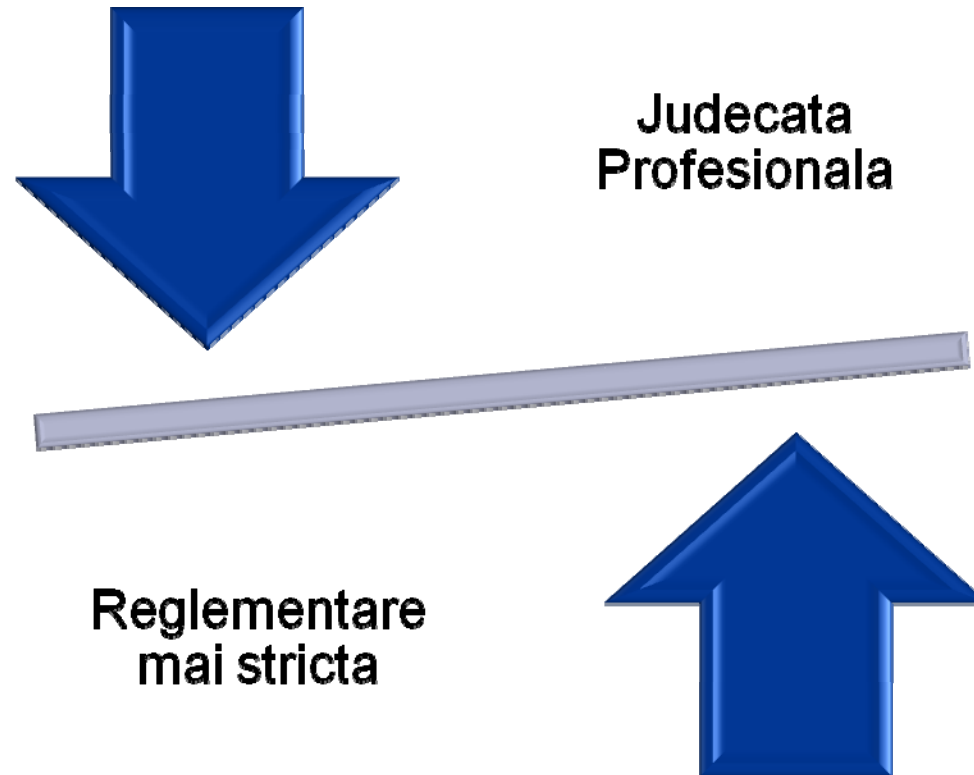
Evaluarea  
probabilităților

Alegerea  
opțiunilor

# Judecata Profesionala: cadru de referință



## Ce urmeaza?



# Mulțumesc

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