

ETHICS IN ACCOUNTING PROFESSION THEORETICAL AND PRACTICAL VALENCESETICA

Daniela PETRAȘCU¹, Ioana PĂCURARIU²

^{1,2}*Lucian Blaga University of Sibiu, Romania*

Abstract:

Accounting: an appreciated profession, a profession with multiple exercise in various fields gainful profession not "thickens" ranks of the unemployed, but also blamed. A profession that cezezi after many years of study, after multiple and demanding exams, a profession in which you can never say "I KNOW EVERYTHING READY!". A profession that many dreams and pull hard to reach the level of practice ... but also a profession that involves major risks. Being broadly accountant (exertive accountant or chartered accountant) also requires compliance with a specific code of ethics that requires precise rules which if not respected can lead you when exposure to penalties of an administrative, civil or criminal. In this context the authors of this article have been proposed to highlight specific instances of non-compliance with ethics accounting (without generalizing) achieved in an economy and a period in which honesty is not always sitting at the table with the law even when it comes to accountants.

Keywords: *accounting, law, incompatibility, conflict of interest.*

JEL: *K0, K1, K2, K4.*

1. Introduction

The accounting profession is defined as all activities (services) that require knowledge in accounting, staff who carry out (providing) and their professional bodies. Thomas M. (2008). The profession of chartered accountant and chartered accountant shall be exercised by people who have

¹ *Associate professor, Lucian Blaga University of Sibiu, Faculty of Economic Sciences, 17 Dumbrăvii Street, Sibiu, 550324, Romania*

² *Teaching assistant Lucian Blaga University of Sibiu, Facultatea de Law, 34 Dumbrăvii street, Sibiu, 550324, Romania*

this quality, as provided by GO 65/1994 republished."The expert accountant is the person who acquired that status under the law and have the professional competence to organize and lead accounting, to oversee management companies, to prepare financial statements and perform accounting expertise. For the findings, conclusions, opinions and recommendations, draw up a report. Contabilul authorized chartered accountant is the person who acquired that status under the law and has the power to keep accounts and prepare the work on the financial statements. Access to the profession of chartered accountant and chartered accountant is based on entrance exam, from which to obtain at least average in July and minimum note 6 for each discipline, a probation period of 3 years and an examination of skills at the end traineeship. On request can apply directly to the internship graduates Masters Courses organized by faculties, based on protocols equivalence of disciplines examinations master with the entrance examination to the profession, entered the university with the Body of Chartered Accountants Licensed in Romania. "GO 65/1994 republished.

1. Sections

Professional accountants are divided according to the legal status: dependent, with the status of employees and independent or freelance accountants, suppliers of services components of the accounting profession. From the point of view of the organization of work of self-employed accountants, they can carry out their activities: individual or associative forms according to the laws of each jurisdiction. According CECCAR ethical rules for legal entities (approved by Decision nr.03 / 51 National Conference of CECCAR, as amended and supplemented ulterioare.nr.3334 / 17.03.2003)

"1. Auditors and accountants authorized individual can exercise their profession in their offices as employees in an office or a company recognized body or company can become law.

2. Characteristics companies are given the conditions they must meet, according .nr. 65/1994, republished, namely: Have the object of the profession of chartered accountant and / or authorized accountant: This essential condition excludes enrollment societate contract and status, as activity distinct of economic or commercial activities and majority shareholders or to auditors and to hold majority shares or shares. In order to respect the principle of independence of the profession and to protect members of the Body of any pressure from within the company auditing or accounting that could undermine that principle by majority shareholders or partners in commercial

societăților auditing or accounting means that at least 51% of the members are accountants and / or certified accountants Corps members. By owning the majority of shares or shares by auditors or accountants means also that at least 51% of their total value and are owned by auditors and / or accountants, members of the Body. "According to provisions of article 14 of Law no.31 / 1990 republished an individual or a legal entity, member of the Body can not be sole partner in only one company accounting expertise and / or accounting. One company, a member of the Corps, limited liability, may not have the sole partner another company, member of the Body, limited liability consists of one person.

The Board of Directors of the company to be elected in majority of shareholders or members of members of the Body: And the purpose of this condition, the majority means that the composition of the board of the company at least 51% of shareholders or members Corps. (Note 2 if society associates of one member and one economist - management of the company shall be changed only by Assemblyman or / and with economist). The rules, rights, obligations and liabilities established by Law no. 31/1990 also applies to companies of auditing or accounting of their boards of directors or sole administratorului. According to Article 145 of the Law no.31 / 1990 republished, one can not work more than three boards of directors concurrently. This prohibition does not refer to cases where the elected Board is the owner of at least one fourth of the total shares or manager of a company which owns the aforementioned fourth. One who will not comply with this provision will lose legal capacity as manager, obtained by exceeding the legal number, in chronological order of appointments and will be sentenced in favor of the state to pay salaries and other benefits which are meant as well as reimbursement of amounts collected. To keep intact the principle of independence, members of the Body comerciale companies can not have financial participation in economic units, industrial, commercial, agricultural, banking or insurance or in civil society. The shares of companies of expertiză accounting or accounting must be registered and any new partner or shareholder must be accepted by the general assembly.

Between regulatory accounting profession and the public interest

Accounting and activities that require knowledge in accounting are commercial, and consumers have to choose freely the service providers; So the accounting profession is a liberal profession and professional bodies were

still in their establishment - regulatory bodies - guarantee of serving the public interest.

The accountancy profession is distinguished from other professions, inter alia, by taking responsibility for the public interest, to all stakeholders in the activities of the entity: shareholders, employees, suppliers, creditors, banks, budget, national accounts, bodies of scholarship, investors and so on

Ethics in general; professional ethics

Ethics has its origins in the word "ethos" from the Greek; it can mean both the character of the individual and the community's culture. In a broader context, ethics deals with the theoretical study of the values and the human condition from the perspective of moral principles and their role in social life. in a narrow sense, represents all ethics rules of moral conduct, and the narrower sense and is a set of principles and rules of professional members. There is a close link between education and ethics. Ethical behavior is achieved by education. Education in general and education in particular are guarantors of ethical moral values and professional development. The need for a code of ethics for the accounting profession A code of conduct is generally defined by professionals as a set of principles of professional ethics governing the exercise of professional activities. Establish principles and ethical rules and monitoring their properties and compliance by all professional accountants is one of the basic tasks of the professional body. For this, the professional body must have the capacity and resources to establish a system of investigation and sanctions for breaches of professional and ethical standards.

Code of Ethics: International Federation of Accountants (IFAC) role, structure IFAC's mission is to strengthen the accounting profession globally harmonized standards capable of providing high quality services in the public interest. International Ethics Standards Board for Accountants (IESBA) of IFAC develops and produces by his own authority high quality ethical standards for professional accountants worldwide. IFAC member professional bodies are bound by the principles and rules established by IFAC Code of Ethics:

- be adopting as IFAC Code of Ethics for Professional Accountants national ethical code;
- either by adopting the Code of Ethics to the specific local jurisdiction;

- or by developing their own ethical code that covers all the principles and rules established by the Code of Ethics.

IFAC Code of Ethics has undergone successive improvements in recent years, last published in June 2005, with effect from 30 June 2006. The high level of professional standards. In Romania, accounting standardization is an attribute of the Government, the accounting profession has made and makes best efforts for the introduction of International Financial Reporting Standards (IFRS) and International Sector Accounting Standards (IPSAS). Organismul accounting profession collaborates with academia education in order to obtain specific skills quality of expert accountant or certified accountant according to International Education Standards issued by IFAC.

For CPD was issued National Standard of Education no. 38 who take education requirements set out in International Education Standards no. 7 and no. 8 issued by IFAC, which is implemented through the National Programme for continuing professional development issued for a period of five years, and the annual and monthly professional development; the minimum number of hours of continuing professional education for every member of the professional body is 40 hours per year. In quality, the body of the accounting profession in Romania is among the first IFAC member bodies which expanded international quality standards to all the services provided by professional accountants accounting. In ethics in Romania was adopted IFAC Code of Ethics since 1995 as the national Code of Ethics for Professional Accountants (CENPC), which has been constantly updated according to changes to the Code of Ethics.

Fundamental ethical principles in accordance with accounting profession: Government Ordinance no. 65 1994 republished on the organization of expert and certified accountants ontabiă and Code of Ethics and Professional accountants and certified accountants in Romania from 10.23.1995, published in the Official Gazette, Part I nr.276 of 27.11.1995.

Integrity: accountant assumed to be straight and honest in professional and business relationships and to not associate or false statements that could mislead consumers (users). **Objectivity** requires that the professional accountant should be impartial, unbiased, not to be in conflict of interest or incompatibility, and in any other situation that could result in a third well informed and well-intentioned provide it doubt the honesty and fairness.

Recommendation 10/2000 of the Committee of Ministers of the Council of Europe includes a definition of conflict of interest for public officials in Article 13: Conflict of interest arises when the public official has a personal interest that influence or appear to influence the performance of his official duties impartially and objectivity. The civil servant's private interests may include a benefit for himself or for his family, for his close relatives, to friends, to people or organizations with which the public official had business or political relations. Personal interest can refer to any liabilities that the public servant has towards the persons listed above. According to the OECD, (Managing Conflict of Interest in the Public Service, available at web <http://www.oecd.org/dataoecd/17/23/33967052.pdf>): conflict of interest involves a conflict between duty to the public and personaleale interests of a public official. Conflict of interest arises when private interests influence as a public official or influence improperly fulfilling official duties and responsibilities.

Professional competence and prudence. This principle requires that professional accountants have the requisite specific mission that it has achieved and simultaneously meet the two requirements of the concept: Competency and maintaining competence. Jurisdiction

Confidentiality requires a professional accountant not to disclose or not to use the personal information they obtained while performing its tasks professionale. A principle that we must recognize that more is contained in a register theory. There are few cases where financial court cases - accounting are "debated" in the halls of public institutions, public discussion forums, in cafes, on the street, on public transport,Of course just under the "umbrella of anonymity" ... but most often "everyone knows everything." Of course there are contracts containing clauses of confidentiality, legislation claiming "professional secrecy" ... yet simply because the profession is a vital noveltyde long economist for information privacy risk! This risk is appropriated and administrators that being informed and not expose yourself to risk disclosure prefer ignorance of matter that can provenii of LPP.

Professionalism: This principle requires that the accounting professional obligation to comply with relevant laws and regulations and avoid any action that would prejudice the profession, professional body or member.

Compliance with standards and professional standards: professional accountant should maintain professional standards and quality of

education as a guarantee that acts in the interest of the public.

Independence. Independence requires a professional accountant concomitant meeting of the two fundamental components of the concept, namely: independence of mind (thinking) or the independence of law and independence in appearance (behavior). Threats to independence: compliance with the fundamental principles may be affected in a variety of cases. Many threats fall into the following categories: Thomas M. (2008): self-interest, self-examination (self) favoring of familiarity, intimidation. Safeguards that may eliminate or reduce threats to an acceptable level fall into two broad categories: Safeguards created by the profession, legislation or regulation and safeguards the environment.

Independence. Exercising their profession by way free, the professional accountant should be and manifest itself free from any interest that might be considered, whatever the reality, as being incompatible with integrity and objectivity, such as:

- Financial involvement, direct or indirect, of a client, for example: accepting some forms of pay, ownership of equity, give or take loan for goods, services or money, provision or receipt of guarantees or sureties from or its customers;

- Accounting professional involvement in activities of a client, as a member of its executive or employee under its control to the management;

- Acts of commerce or jobs secured while exercising a profession which can end in a conflict of interest, or which by their nature incompatible or inconsistent with the free exercise of the accounting profession, or that are incompatible with the need to maintain its independence, integrity and objectivity of the professional accountant;

- The impact of family relationships and personal independence; - The conditions under which the fees received from a client is an unacceptably high percentage to the total turnover of the company or a sole practitioner expertise; it involves not professional accountants handle most of the activity with the execution of works for one unit patrimonial or company;

-
Acceptance of execution of works based on any fees, unspecified anticipated in absolute amount, by contract or agreement. List of independence incompatibilities provided accounting profession is not exhaustive and any member of the Body must not find themselves in a situation liable to harm his

independence, even if not under the incidence of incompatibility mentioned above.

OBLIGATIONS OF PROFESSIONAL BODIES

Professional accountants in general and especially those in public practice, whatever occupation they perform, sell the fact reputation and the reputation and ethics without education there. IFAC member professional bodies have an obligation to provide in their statutes and regulations and rules on discipline investigation in case of misconduct, including deviations from professional standards.

Misconduct include: the activities of a criminal nature; actions or inactions that may endanger the accounting profession; deviations from professional standards; deviations from ethical requirements; serious professional negligence; a number of less important cases of negligence that, cumulatively, may indicate unfitness to exercise their rights to practice; improper activity.

Professional bodies IFAC member should develop an effective regime of investigation and disciplinary allowing those who judge to impose a range of penalties such as sanctions such as: reprimand, loss or restricting the rights of practice, fine (payment of costs), loss of title professional or withdrawal of approval, the exclusion of the professional body. Professional bodies should develop and maintain a process of independent review of customer complaints or other parts where it was decided as a result of the investigation, that the issue in question will not be referred to a court discipline. The court must prove their independence. The unitary character, the whole of the accounting profession in Romania and the role of European chartered accountant Romanian, a specialist with the highest and comprehensive knowledge in accounting and has access to all services or activities that make up the accounting profession, resulting with poignancy of chartered accountant tasks set out in the regulations mentioned, namely:

- keeping or supervision of accounting and financial statements;
- economic and financial analyzes;
- conducting financial audit and accounting;
- carrying out evaluations of assets, businesses or securities;
- conducting judicial or extrajudicial accounting expertise;
- fiscal execution of works and providing advice, counseling and tax assistance;
- perform works on administrative and informatics;

- fulfill the mandate of auditor;
- tasks provided by law and bankruptcy reorganization proceedings;
- specialized assistance for establishment and reorganization of companies;
- conduct for individuals and businesses of any professional service which involves knowledge of accounting.

CONFLICTS OF INTEREST

Meaning and Definitio

Traditional Romanian society, family ties and friendships are sacred and well branched and for most citizens these "connections" are above all social value and therefore, the legislature decided to criminalize conflict of interest. Conflict of interest is a crime of service provided by art. 301 in Chapter II of Title V, entitled "Crimes of corruption and service" of the Romanian Penal Code (Law no. 289/2009 entered into force on 1 February 2014). The offense is incriminated with the following facts: embezzlement, abusive behavior, abuse of office, official negligence, misuse of office in sexual purposes, usurping the function, violating the secrecy of correspondence, revealing state secrets, revealing secrets or nonpublic, negligent retention of information, obtaining illegal funds, embezzlement. Conflict of interest is a crime of danger, and not one result being an obstacle to committing the offense detriment institution or public authority, ensuring probity and honesty of public servants. The text of the law criminalizing the offense of conflict of interest was inspired by the French Criminal Code, which in art. 432-12¹ and 432-13² punishable act of acquiring illegal benefits.(S. Bogdan, 2009). According to paragraph 1 of article. 301, the offense lies in the act of a public employee in the line of duty has performed an act or participated in a decision that was obtained, directly or indirectly, a patrimony for himself, for his spouse, a relative or for marriage up to second degree inclusive or for another person who was in commercial relations or work in the last 5 years or from which he received or is receiving benefits of any nature shall be punished with imprisonment from 1 to 5 years and deprivation of the right to hold public office. And in accordance with paragraph 2 of the same article, paragraph 1 shall not apply to the issuing, approval or adoption of normative acts.

Conflict of interest was criminalized in the Old Romanian Penal Code, 1969, art. 253¹ showing a content similar to the new Penal Code, except that the minimum of the punishment was less severe than that provided by the new law or old law provides special minimum of six months, and the new law provides that it is 1 year. Thus, for crimes committed before the entry into force of the new Penal Code in the light most favorable criminal law, the law is more favorable oldest consider whether the special minimum of six months imprisonment. Another difference between the old and current regulation is the additional punishment of the right to hold public office. The new regulation provides the additional punishment of forbidding the right to hold public office without setting duration, instead, the old regulation provides that additional punishment imposed is the maximum duration.

According to art. NCP 308, the provisions of art. 301 concerning public officials apply accordingly and deeds committed by or in relation to persons exercising, temporarily or permanently, with or without remuneration, a commission of any nature in an individual service as stipulated in art. 175 par. Two times within a legal person. According to art. 175 par. 2 NCP is considered a public official for the purposes of criminal law, a person exercising a public service which was invested by public authorities or is subject to control or supervision of the fulfillment of their public service. Paragraph 2 of art. NCP 308 provides that to these subjects, special limits of the penalty shall be reduced by a third. Thus, it can be seen that has been expanded scope of people who can commit this crime, active subjects can be both civil servants provided by art. NCP 175, and the persons indicated in art. NCP 308. The offense of conflict of interest is whether the perpetrator commits operating in the sphere of public money or not, so that in this matter it will have an existence distinct from other crimes covered by the Criminal Code or special penal laws other. (C. Oneț, 2015).

Criminalizing the offense is fully consistent with Article 8 of the UN Convention, ratified by Romania by Law no.365 / 2004 to ratify the UN Convention against Corruption adopted in New York on 31.10.2003. Article 8 provides that: Each State Party shall, where appropriate and in accordance with fundamental principles of its domestic law, to establish measures and systems to require public officials to make declarations to appropriate authorities their outside activities, employment, investments, any goods and any substantial gifts or benefits that may result in a conflict of interest with their duties as public officials. Each State Party shall consider

taking, in accordance with fundamental principles of its domestic law, disciplinary or other measures which prove to be against public officials who violate the codes or standards established under this article. Conflict of interest is found in Law no. 161/2003 on measures to ensure transparency in the exercise of public dignities, public functions and in business, prevent and punish corruption. According to art. 70 of the law that conflict of interest is where the person exercising a public office or a public official has a personal interest patrimonial that could influence objectivity fulfillment of its duties under the Constitution and other laws. According to art. 72 of Law no. 161/2003, the person holding the office of member of the Government, secretary of state, secretary of state or similar functions, prefect or sub-prefect is obliged not to issue an administrative act or not to enter into a legal act or not to participate in making a decisions in exercising public authority which produces a material benefit for himself, for his spouse or relatives of the fence I. obligations laid down in para. (1) do not relate issuance, approval and adoption of normative acts.

According to article 76, Law 161/2003, mayors and deputy mayors, deputy mayor and Bucharest are obliged not to issue an administrative act or not to enter into a legal act or not to issue a provision in exercising, which produces a material benefit for himself, for his spouse or his relatives of first degree administrative acts issued or concluded legal acts or provisions issued obligations under par. (1) are null and void. As article 79 of Law 161/2003 has public official is in conflict of interest if they are in one of the following situations:

- is called to resolve petitions, make decisions or participate in making decisions about individuals and which has legal patrimonial relations;
- participates in the same committee, made according to the law, civil servants who have spouse or first degree relative;
- patrimonial interests, spouse or relatives of the fence I can influence decisions that need to take public office.

Conflict of interest is found in Law no. 215/2001 on local government, according to par. 1 of Art. 47, can not take part in the deliberation and decision-councilor who either personally or through spouse, in-laws or relatives up to the fence including the fourth, has a proprietary interest in the issue debated local council. According to par. 2 of art. 47, decisions taken by the local council in breach of para. (1) are automatically void. Nullity shall be ascertained by the administrative court. Proceedings may be brought by any

interested person. Conflict of interest is present in the Law no. 78/2000 on preventing, detecting and punishing corruption in section III entitled "Other offenses assimilated to corruption" in Articles 12 and 13.

According to Article 12 shall be punished with imprisonment from 1 to 5 years following acts, if committed in order to obtain for himself or for somebody else money, goods or undue advantages:

- performing financial transactions as commercial acts that are incompatible with , duty or task that also complies with a person or completion of financial transactions using information obtained by virtue of position, duty or task;

- using, in any manner, directly or indirectly, information which is not for publicity or allowing unauthorized persons to access this information.

And according to Article 13 of Law no. 78/2000, deed person who has a leading position in a party in a trade union or employers or in a non-profit legal persons, to use influence or authority for the purpose of obtaining for himself or another person money, goods or other undue advantages, shall be punished with imprisonment for 1-5 years. Law 393/2004 on the status of local elected officials, has that art. 75 on conflict of interest that: local officials have personal interest in a particular issue, if they are able to anticipate that a decision of the public authority to which they belong would be of a benefit or a disadvantage for himself or for - husband , wife, family ties to the second fence including;

- Any natural or legal person having a committed relationship, regardless of its nature;

- A company in qualifying as sole shareholder, a manager or deriving income;

- Other authority to which they belong; -

Any natural or legal person other than the authority which they belong, who made a payment made by them or any of their expenses;

- An association or foundation to which they belong.

Constitutive content of the offense of conflict of interest (G. Bodoroncea, V. Cioclei, L. Kuglaz, L. V. Lefterache, T. Manea, I. Nedelcu, F. M. Vasile, 2009, 2015)

The legal object is the social relations of: honesty, fairness, professional conduct of officials, good and proper exercise of state bodies, state institutions and establishments. These public relations official

regulations requiring abstention from taking any decision likely to render directly or indirectly, or a third person, a specific material advantage. Crime has no material object as the offense charged aims to conduct public official in the performance of duties. Constitute proceeds of crime.

Subjects offense: active subject is qualified to be an official public which has jurisdiction or performance of the participation in decision-making leading to the benefit achieved. In terms of criminal participation, coautoratul is excluded because the law's ban is personal. Instigator or accomplice can be any person.

The passive subject is the state institution whose service and facility is the public official and any other person suffering the act done or decision.

The objective side: The material element is the activity for which a act or activity to participate in decision making on the part of public servants. The essential requirement is that the activities conducive to achieving, directly or indirectly, of a patrimony for himself, for his spouse, a relative or for a marriage up to second degree inclusive or for another person who was in commercial relations or work in the last 5 years or from which benefited or benefit from any kind. The immediate result is to create a state of danger for the prestige and the good of the institution to which the official operates, creating a state of distrust in the institution of the population. The causal link between the activity must follow the official and socially dangerous result. In terms of the subjective side, the offense is committed with intent form of direct or indirect guilt. It is sufficient to know that the author meets an act or participates in a decision that was made a material benefit for himself, his spouse or others listed by law. Preparatory acts and attempts are possible, but not punished. The offense is consumed, when the service has been achieved as a result of behavior proprietary active subject. Penalties and procedural issues: The offense is punishable by imprisonment from 1 to 5 years and with the additional punishment of prohibition to exercise the right to hold public office. Since conflict of interest is committing a crime by seeking to obtain a patrimony provisions of Art. 62 Criminal Code. Which provide that the cumulative application of prison sentences and fines. Criminal proceedings shall be initiated ex officio. According to art. 38 NCPP, the crime of conflict of

interest is for the material to the court, not the court of appeal, as had the old law.

2. Conclusions on the regulation of conflict of interest in criminal law and the administrative

Analysis of legal texts exposed, it appears that the definition of conflict of interest in administrative law is usually more restrictive than that offered by the criminal law field. Criminal law penalizes conflict of interest to grade 2. Instead, administrative law, conflict of interest is penalized only to grade 1.

An exception to this rule, applicable provisions of the local councilors and county where the definition of conflict of interest is retained until Grade 4. This was due to the refusal to reform the notion of conflict of interest at the time the law was adopted Agency national Integrity. For situations covered by criminal law, when the conditions listed in Article 301 NCP or other special offenses, criminal rule takes precedence and remove from implementing regulations. Besides the National Integrity Agency law expressly provides that the integrity inspectors must notify the prosecution when the results of their research clues of offenses. It would have been normal all in the sphere of administrative law be regulated and that where the benefit obtained is not patrimonial but personal. However, the definition of conflict of interest involved notions that are rather incompatibilities sphere (Article 79 (1), letter b). Legislative technique is poor and hampers consistent interpretation of legal texts. Code of Ethics for Professional Accountants has a dual role: it gives authority contabili services provided by professionals; recipients of services provided by professional accountants are sure that these services are performed by specialists who meet certain standards and are responsible for the quality of their services and protects professional accountants in the face of negative phenomena in the economy, such as money laundering, financing of terrorism, fraud of all kinds , corruption etc.

However it is not excluded to meet and among professional accountants persons falling within illicit criminal. Legal practice proving this. Although there are still restricted famous cases such as persons in public office management and shareholders in companies that provide activities in accountingsituații which often put public figure in a position to control their own activity, activity for which he was paid just on who from the public

had aOBJECTIVITATEA IN THESE BEING CAZURII questioned ...
..and sometimes proven in court as criminal.

References

- G. Bodoroncea, V. Cioclei, L. Kuglaz, L. V. Lefterache, T. Manea, I. Nedelcu, F. M. Vasile, Codul penal. Comentariu pe articole, Ed. C. H. Beck, București, 2014, p. 675;
- M. Bădilă, *Drept penal. Partea specială. Vol. I*, Ed. „Altip”, Alba Iulia, 2006, p. 283-284;
- T. Toader, *Drept penal român. Partea specială*, Ed. a 5-a, revizuită și actualizată, Ed. Hamangiu, 2011, p. 280-282;
- S. Bogdan, *Drept penal. Partea specială*, ed. a III-a rev. și adăug., Ed. Universul Juridic, București, 2009, p. 326.
- S. Bogdan, *Drept penal. Partea specială*, ed. a III-a rev. și adăug., Ed. Universul Juridic, București, 2009, p. 320-323.
- C. Oneț, *Drept financiar public. Curs universitar*, Ed. Universul Juridic, București, 2015, p. 408.
- Petrașcu D. (2012) *Audit intern – Caiet de seminar*, Ed. ULB Sibiu,;
- Petrașcu D. (2014), *Metodologia auditului financiar*, Ed. ULB Sibiu,
- Toma Marin – *Doctrină și deontologie a profesiei contabile*, Ed. CECCAR, 2008, p. 16
- *Norme naționale de audit*, CECCAR, București, (1999)
- CECCAR *Standardul profesional 36, Misiunile de audit intern realizate de experții contabili*, (2007);
- (ANI Ghid privind incompatibilitățile și conflictele de interese)
- Recommendation No. R (2000) 10 of the Committee of Ministers to Member states on codes of conduct for public officials, disponibil la adresa web <https://wcd.coe.int/wcd/ViewDoc.jsp?id=353945&Site=CM>
- *Managing Conflict of Interest in the Public Service*, disponibil la adresa web <http://www.oecd.org/dataoecd/17/23/33967052.pdf>