

Project: IFAC COMPLIANCE PART 2
 Questionnaire: IFAC - Statistics Update and Compliance Program Questionnaires
 Report: **Answer set report (All SMO's)**
 Report date: 8/24/2010
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 Answer Set: **ROMANIA - Corpul Expertilor Contabili si Contabililor Autorizati din Romania (CECCAR)**

Number	Question Title/Text/Help text	Answer	Comments
IFAC Part 2 SMO Self-Assessment			
1.	SMO 1		
1.1.	Quality Assurance Program		
1.1.1.	<i>Quality Assurance Review Program</i> In your jurisdiction is there a mandatory quality assurance review program in place for members of your organization performing audits of financial statements of listed companies?	1⊙ Yes 2○ No	
1.2.	Responsibility for Quality Assurance - Overview		
1.2.1.	<i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your organization responsible for monitoring the quality of the work of your members performing audits of financial statements? Select the answer option that is most appropriate.	1○ Yes - for all audits of financial statements	CECCAR is responsible for the CECCAR members who are not CFAR members and who perform censorship activities. Focus of these reviews in on control performed by the

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		<p>2○ Yes - for all audits except those of listed entities</p> <p>3⊙ Our organization shares responsibility for the quality assurance program with another body</p> <p>4○ No, responsibility for quality assurance for all audits rests with another body</p> <p>5○ Other (please describe)</p> <p>6○ Not applicable - no members of our organization perform audits of listed entities</p>	CECCAR
1.2.6.	<p><i>Quality Assurance (Member Body) All Audits - Scope</i></p> <p>What types of engagements are included in the scope of the quality assurance review program? Select all the answer options that are appropriate.</p>	<p>1☑ Financial statement audit - listed entities (minimum requirement)</p> <p>2☑ Financial statement audit - audit of other than listed entities</p> <p>3☑ Other services (e.g., review, compilation)</p> <p>4☑ Insolvency</p> <p>5☐ Other (please specify)</p>	CECCAR members can perform audits of the listed companies only if they are also members of the CFAR.
1.4.	Member - Benchmarking		
1.4.1.	Quality Control Standards and Guidance		

Number	Question Title/Text/Help text	Answer	Comments
1.4.1.1.	<i>Quality Control Standards</i> Has your organization established and published quality control standards requiring firms to implement a system of quality control in accordance with International Standard on Quality Control 1?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	ISQC 1 has been adopted by the CECCAR in March 2005 and its enforcement regulations are currently in process.
1.4.1.3.	<i>Quality Control Standards - Name</i> State the name of the relevant quality control standards.	Regulations regarding the Quality Auditing in the field of Accounting Services	
1.4.1.4.	<i>Other Quality Control Guidance</i> Has your organization established and published other quality control guidance to assist your members to understand the objectives of quality control and to implement and maintain appropriate systems of quality control?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.1.5.	<i>Other Quality Control Guidance - Name</i> State the name of the other quality control guidance.	- Quality auditors guidance in the field of accounting services - Standards on quality audit certification in the field of accounting services	
1.4.2.	Design of the Quality Assurance Review Program		

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	assurance review program?	2 <input type="radio"/> No	
1.4.2.7.	<i>Name of Documents</i> Please name the published document(s) that describe the scope and design of the quality assurance review program.	Quality audit Guide, second edition	
1.4.2.8.	<i>Location of Documents</i> Please indicate where the document(s) that include details on the scope and design of the quality assurance program can be located (e.g., provide internet address or indicate that documents are available from your organization).	The documents can be viewed on the CECCAR website, www.ceccar.ro , in the Quality auditing section	
1.4.3.	Review Cycle		
1.4.3.1.	<i>Selection Approach</i> Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Cycle approach 2 <input type="checkbox"/> Risk-based approach	
1.4.3.2.	<i>Cycle Approach - Firm</i> As the audit firm is the subject of the review, please indicate the maximum number of years in the review cycle:	1 <input type="radio"/> 1 year	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="radio"/> 2 years <input checked="" type="radio"/> 3 years <input type="radio"/> 4 years <input type="radio"/> 5 years <input type="radio"/> 6 or more years	
1.4.4.	Implementation of the Quality Assurance Program		
1.4.4.1.	<i>Date of Implementation</i> On what date did the quality assurance review program commence? (provide month/year)	1/1/2001	The examination of the quality assurance program began in 2001, it takes place each year since the 1st January.
1.4.4.2.	<i>Number of Reviews - 2005</i> How many quality assurance reviews were completed during the year ended December 31, 2005 (or other 12 month period ending in 2005)?	2000	The number of reviewed practices increased, as the human resource has been provided (the number of quality auditors).
1.4.4.3.	<i>Number of Reviews - 2004</i> How many quality assurance reviews were completed during the year ended December 31, 2004 (or other 12 month period ending in 2004)?	1600	
1.4.4.4.	<i>Number of Reviews - 2003</i>		

Number	Question Title/Text/Help text	Answer	Comments
	How many quality assurance reviews were completed during the year ended December 31, 2003 (or other 12 month period ending in 2003)?	500	
1.4.5.	Quality Assurance Review Team Procedures		
1.4.5.1.	<i>Publication of Review Guidelines</i> Does your organization publish guidelines for procedures to be followed by quality assurance review teams?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.5.2.	<i>Name of Guidelines</i> State the name of the published document(s) that include the procedures required to be followed by quality assurance review teams.	- Quality audit guide in the field of accounting services - Quality auditors' regulation in the field of accounting services - Standards regarding quality audit certification in the field of accounting services - seminars and experience exchange which take place annually, once a semester	
1.4.5.4.	<i>Location of Guidelines</i> How can the document(s) that include the procedures required to be followed by	The documents are available in English at www.ceccar.ro , "Quality	

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	<p>quality assurance review teams be located (e.g., provide internet address or indicate that documents are available from your organization)?</p>	auditing" section	
1.4.5.5.	<p><i>Content of Guidelines</i> SMO 1 requires that the procedures to be performed during the quality assurance review include:</p> <p>a. An assessment of the system of quality control relating to audits of financial statements of listed entities (minimum requirement) b. Sufficient review of the quality control policies and procedures and reviews of engagement working papers to evaluate: - The functioning of that system of quality control, and compliance with it; and - The compliance with professional standards and regulatory and legal requirements in respect of audits of financial statements c. Review of engagement working papers d. Specific requirements regarding documentation of the review</p> <p>Does your quality assurance review program include requirements for all of these</p>	1 <input checked="" type="radio"/> Yes	

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	procedures?	2 <input type="radio"/> No	
1.4.5.7.	<p><i>Review of Engagement Working Papers</i> SMO 1 requires procedures to be performed for the review of engagement working papers, including the evaluation of:</p> <ul style="list-style-type: none"> - The existence and effectiveness of the system of quality control implemented by the subject of the review; - Compliance with professional standards and regulatory and legal requirements in performing the engagement; - The sufficiency and appropriateness of evidence documented in the working papers; and - Whether the auditor's reports are appropriate in the circumstances. <p>Does your quality assurance review program include requirements for all of these procedures?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.5.9.	<p><i>Documentation</i> Do the procedures to be performed by the quality assurance review team require documentation:</p> <ul style="list-style-type: none"> - of evidence supporting the quality 	1 <input checked="" type="radio"/> Yes	

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	<p>assurance review report; and</p> <ul style="list-style-type: none"> - that establishes that the quality assurance review was carried out in accordance with the established guidelines. <p>Are both of these requirements included in the quality assurance review program?</p>	2○ No	
1.4.6.	The Quality Assurance Review Team		
1.4.6.1.	<p><i>Skills and Competence</i></p> <p>Members of the quality assurance review team should have the necessary competencies to perform expected work. As required by SMO 1, these competencies should include:</p> <ul style="list-style-type: none"> - Appropriate professional education - Relevant professional experience - Specific training on performing quality assurance reviews <p>Does the quality assurance review program require members of the quality assurance review team to have all three of these competencies?</p>	1⊙ Yes	
		2○ No	
1.4.6.3.	<p><i>Certification/Credentials</i></p> <p>Are members of the quality assurance review team required to possess certification</p>	1⊙ Yes	The members of the review team are professionals with

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	or credentials issued by your organization to be eligible to serve as team members?	2○ No	experience, with a specific training in the methodologies of quality control. For them, certificates of quality auditors are issued.
1.4.6.5.	<i>Quality Assurance Review Team Leader</i> Where more than one reviewer is used to conduct a review, is a quality assurance review team leader assigned for each quality assurance review assignment?	1⊙ Yes 2○ No	
1.4.6.7.	<i>QA Review Team Leader - Responsibilities</i> As required by SMO 1, the responsibilities of the quality assurance review team leader should include: - Supervision of the quality assurance review. - Communication of the quality assurance review team's conclusions to the subject of the review. - Preparation of the quality assurance review report. Does the quality assurance program place all these responsibilities on the review team leader?	1⊙ Yes 2○ No	

Number	Question Title/Text/Help text	Answer	Comments
1.4.6.9.	<i>Size of Quality Assurance Review Team</i> Please estimate the average number of reviewers included on a review team.	2	
1.4.7.	Quality Assurance Confidentiality - QA Review Team		
1.4.7.1.	<i>Exemption for QA Reviewers</i> Does your organization exempt members from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.7.3.	<i>Confidentiality Requirements</i> Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.8.	Ethical Requirements and QA Review Team		
1.4.8.1.	<i>Fundamental Principles</i> Are the fundamental principles set out in the IFAC Code of Ethics (relevant national ethical requirements) considered in relation to the quality assurance review team's conduct of a review?	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
		2○ No	
1.4.8.3.	<p><i>Consideration of Independence</i></p> <p>Quality assurance review team members are expected to be independent of the member (i.e., the accountant or firm being reviewed) and the member's clients selected for review.</p> <p>Do those who select and approve a review team determine whether the independence of the quality assurance review team leader and each member of the quality assurance review team has been reasonably assured?</p>	1⊙ Yes	
		2○ No	
1.4.8.5.	<p><i>Reciprocal Reviews</i></p> <p>Where the review is performed by team members from a single firm (e.g., a "peer review"), please indicate whether firms are permitted to perform reciprocal quality assurance reviews.</p>	<p>1○ Yes, reciprocal reviews are permitted</p> <p>2⊙ No, reciprocal reviews are not permitted</p> <p>3○ Not applicable - peer review is not used</p>	
1.4.9.	Reporting		
1.4.9.1.	<p><i>Quality Assurance Review Report</i></p> <p>Is the quality assurance review team leader required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance</p>	1⊙ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	review assignment?	2○ No	
1.4.9.3.	<p><i>Contents of Report</i> As required by SMO 1, the quality assurance review report should include the following elements:</p> <ul style="list-style-type: none"> - The review guidelines (referred to in Question 1.4.5.1) utilized by the quality assurance review team. - Recommendations for areas of improvement at both firm wide and engagement level. <p>Does the quality assurance program require both of these elements to be included in the report?</p>	1⊙ Yes	
		2○ No	
1.4.9.5.	<p><i>Contents of Report - Firm</i> As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul style="list-style-type: none"> - Whether the firm's system of quality control has been designed to meet the requirements of the applicable quality control standards; - Whether the firm has complied with its 	1⊙ Yes	

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	<p>system of quality control during the period under review; and</p> <p>- Reasons for reaching negative conclusions on either or both of the above.</p> <p>Does the quality assurance program require all of these elements to be included in the report?</p>	2○ No	
1.4.9.8.	<p><i>Response to Reporting</i></p> <p>Is the subject of the review required to provide a timely written response to the recommendations and conclusions of the quality assurance review report, including planned actions and expected time of completion or implementation?</p>	1⊙ Yes	
		2○ No	
1.4.9.10.	<p><i>Reporting to the Public</i></p> <p>Does your organization prepare and make available to the public (and upon request from regulatory authorities) an annual report summarizing the results of the quality assurance review program?</p>	1⊙ Yes	<p>The Annual Report, approved by the Superior Council, which is made public, also includes a synthesis of the quality control activity, comprising quantitative indicators (the number of controlled practices, the number of person/ number of control days performed) and qualitative indicators,</p>

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		20 No	comprising the main infringements of the professional standards, as well as the sanctions applied.
1.4.10.	Corrective and Disciplinary Actions		
1.4.10.1.	<i>Corrective Actions Required</i> Does your organization require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures?	1⊙ Yes	
		20 No	
1.4.10.3.	<i>Disciplinary Actions</i> If one of your members subsequently fails to demonstrate compliance with professional standards and regulatory and legal requirements, do you take appropriate disciplinary action?	1⊙ Yes	
		20 No	
1.4.10.5.	<i>Linkage with Disciplinary Actions</i> Does your organization clearly establish a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system?	1⊙ Yes	
		20 No	
2.	SMO 2		
2.1.	<i>MB Membership Requirements</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Which of the following are required for individuals to be admitted as members in your organization? Select all the options that are appropriate.	<p>1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education</p> <p>2 <input checked="" type="checkbox"/> Complete a practical experience requirement</p> <p>3 <input checked="" type="checkbox"/> Complete a final assessment of the individual's professional capabilities and competencies</p> <p>4 <input type="checkbox"/> None of the above</p>	<p>The program of professional accountancy education takes place, according to the following stages:</p> <ul style="list-style-type: none"> -bachelor's degree -licence degree -practical training access examination -3 years of practical training with a tutor -aptitudes exam -expert or licensed accountant card, validated each year.
2.2.	<i>Continuous Professional Development</i> Is there a requirement for your members to develop and maintain competence through continuous professional development (CPD)?	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.3.	Professional Accountancy Education		
2.3.1.	<i>Professional Accountancy Education</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p><i>Program</i> Who delivers the professional accountancy education program for your members? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Our organization</p> <p>2 <input type="checkbox"/> Another IFAC member body</p> <p>3 <input type="checkbox"/> Universities</p> <p>4 <input type="checkbox"/> Approved training institutions</p> <p>5 <input type="checkbox"/> Government bodies</p> <p>6 <input type="checkbox"/> Other organizations</p>	<p>The education program is developed by the CECCAR; in order to conform to the provisions of the program, certifications of education obtained from another IFAC member body may be acknowledged.</p>
2.7.	IES 1 Entry Requirements		
2.7.1.	<p><i>Entry Requirements and Equivalency</i> Section 2.7 deals with the entry requirements to the professional accountancy education program delivered by your organization.</p> <p>Are the entry requirements to the program equivalent to admissions requirements for a recognized university degree program (or its equivalent)?</p>	<p>1 <input checked="" type="radio"/> Entry requirements are at least equivalent to that for admission into a recognized university degree program (or its equivalent)</p> <p>2 <input type="radio"/> Entry requirements are not equivalent to that for admissions into a recognized university degree program (or</p>	

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			its equivalent)
2.7.3.	<p><i>Process for Checking Equivalency</i></p> <p>Is there a formal process for assessing whether an individual's experience and knowledge is equivalent to that for admissions into a recognized university?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	<p>Yes, during the process of assessing the equivalence the existence of the following relevant documents is verified:</p> <ul style="list-style-type: none"> - the licence degree, that certifies the graduation of an economic university - the exam that grants the acces to a practical training.
2.8.	IES 2 Content of Professional Accounting Education Program		
2.8.1.	<p><i>Gaining Accountancy Knowledge</i></p> <p>Section 2.8 deals with the general content of the professional accountancy education program delivered by your organization.</p> <p>What forms of pre-qualification, professional accountancy knowledge are recognized by your organization? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Post-secondary accounting degree</p> <p>2 <input type="checkbox"/> Post-secondary business or finance degree</p> <p>3 <input type="checkbox"/> Post-secondary degree in another subject matter</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>4 <input checked="" type="checkbox"/> Qualification offered by another IFAC member body</p> <p>5 <input type="checkbox"/> Relevant work experience</p> <p>6 <input type="checkbox"/> Other</p>	
2.8.3.	<p><i>Describe Other IFAC Qualification</i> State the name of the IFAC member body and the title / designation offered by the IFAC member body that is recognized by your organization.</p>	Title: expert accountant or an equivalent, granted by all IFAC full member bodies.	There are regulations issued by CECCAR regarding the acknowledgment of the members of other IFAC member bodies.
2.8.6.	<p><i>Pre-Qualification for Professional Knowledge</i> What is the length of the professional accountancy knowledge component of pre-qualification education? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> Two years of full-time study or part-time equivalent</p> <p>2 <input type="radio"/> Less than two years of full-time study or part-time equivalent</p> <p>3 <input checked="" type="radio"/> More than two years of full-time study or part-time equivalent study</p>	
2.8.7.	<p><i>Length Follow Up</i> Please describe the extent of professional accountancy knowledge that is required as part of the pre-qualification education component. Include in your description factors that were relevant in selecting the</p>	Graduating an economic faculty and obtaining a licence degree (period of study: 3 or 4 years) and optionally 2 years of master, exam of access to practical training, 3	The professional accountancy education program is developed according to the stages below: -bachelor's degree

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	extent of knowledge required.	years of practical training and aptitudes exam.	-licence degree -practical training access examination -3 years of practical training with a tutor -aptitudes exam -expert or licensed accountant card, validated each year.
2.8.8.	Pre-Qualification Content		
2.8.8.1.	<p data-bbox="353 691 672 718"><i>Accounting and Finance</i></p> <p data-bbox="353 724 860 863">Section 2.8.8.1 deals with the specific content of the professional accountancy education program delivered by your organization.</p> <p data-bbox="353 911 927 1050">Which of the following accounting, finance, and related knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p>	<p data-bbox="958 724 1352 793">1 <input checked="" type="checkbox"/> Financial accounting and reporting</p> <p data-bbox="958 1059 1406 1128">2 <input checked="" type="checkbox"/> Management accounting and control</p> <p data-bbox="958 1134 1128 1161">3 <input checked="" type="checkbox"/> Control</p> <p data-bbox="958 1168 1151 1195">4 <input checked="" type="checkbox"/> Taxation</p> <p data-bbox="958 1201 1413 1228">5 <input checked="" type="checkbox"/> Business and commercial law</p> <p data-bbox="958 1235 1294 1262">6 <input checked="" type="checkbox"/> Audit and assurance</p> <p data-bbox="958 1268 1308 1347">7 <input checked="" type="checkbox"/> Finance and financial management</p>	<p data-bbox="1451 724 1832 1050">Yes, the Continuous Professional Development National Program is developed for a period of five years, and it is updated each year. In September 2006, the National Conference of the CECCAR has approved the 2007-2011 program.</p>

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		8 <input checked="" type="checkbox"/> Professional values and ethics 9 <input type="checkbox"/> None of the above	
2.8.8.3.	<i>Organizational and Business Knowledge</i> Which of the following organizational and business knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Economics 2 <input checked="" type="checkbox"/> Business environment 3 <input checked="" type="checkbox"/> Corporate governance 4 <input checked="" type="checkbox"/> Business ethics 5 <input checked="" type="checkbox"/> Financial markets 6 <input checked="" type="checkbox"/> Quantitative methods 7 <input checked="" type="checkbox"/> Organizational behavior 8 <input checked="" type="checkbox"/> Management and strategic decision making 9 <input checked="" type="checkbox"/> Marketing 10 International business and <input checked="" type="checkbox"/> globalization 11 None of the above <input type="checkbox"/>	
2.8.8.5.	<i>Information Technology</i> Which of the following information technology (IT) subject areas and competences are required prior to qualification? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> General knowledge of IT 2 <input checked="" type="checkbox"/> IT control knowledge 3 <input checked="" type="checkbox"/> IT control competences 4 <input checked="" type="checkbox"/> IT user competences	

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		5 <input checked="" type="checkbox"/> One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems	
		6 <input type="checkbox"/> None of the above	
2.8.8.7.	<i>Additional Content by Requirement</i> Are there additional content requirements specified by law or regulation, or your organization?	1 <input type="checkbox"/> Yes, as required by law or regulation	
		2 <input type="checkbox"/> Yes, as determined to be necessary by our organization	
		3 <input checked="" type="checkbox"/> No	
2.9.	IES 3 Professional Skills		
2.9.1.	<i>Development of Intellectual Skills</i> Section 2.9 deals with the professional skills required by the professional accountancy education program delivered by your organization. At what points in the professional accountancy education program are intellectual skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 14.	1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements	
		2 <input checked="" type="checkbox"/> Through specific professional accountancy education course	

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		content 3 <input checked="" type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe)	
2.9.2.	<p><i>Intellectual Skills</i> Describe the specific intellectual skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>Candidates looking forward to becoming professional accountants must have the following abilities: intellectual capacities, technical and functional, personal, inter-personal and communication skills, managerial, organizing and business abilities.</p> <p>Intellectual abilities are: knowledge, understanding, enforcement, analysis, synthesis (combining knowledge form various domains, anticipating and reaching conclusions) and evaluation. It is important that the candidates make proof of the assimilation of the highest level of information until the qualification period. Due to the intellectual abilities, a professional accountant can solve problems, take decisions and have a good reasoning in complex organizational situations.</p>	

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		<p>The intellectual capacities that a candidate needs in order to qualify, refer to the ability of localizing, obtaining, organizing and understanding the received information from human, printed or electronic sources; the capacity of investigating, researching, logical and analytical thinking, reasoning and critical analysis; the capacity of identifying and solving un-structured problems can manifest itself in unfamiliar contexts.</p>	
2.9.3.	<p><i>Development of Technical and Functional Skills</i> At what points in the professional accountancy education program are technical and functional skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 15.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	

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2.9.4.	<p><i>Technical and Functional Skills</i> Describe the specific technical and functional skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>Technical and functional abilities necessary for the candidates' qualification rely both upon general abilities and abilities specific for accounting. They include: numbering (mathematical and statistical applications) and IT skills; decision adjusting and risk analysis; evaluation; reporting; the respect of legal and regulation requirements.</p>	
2.9.5.	<p><i>Development of Personal Skills</i> At what points in the professional accountancy education program are personal skills developed? Select all the answer options that are appropriate. In responding to this question IES 3 paragraphs 13 and 16.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements 2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content 3 <input checked="" type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe)</p>	
2.9.6.	<p><i>Personal Skills</i> Describe the specific personal skills candidates are required to have at the point of qualification and how these skills are</p>	<p>Professional abilities are related to professional accountants' attitudes and behavior. Developing these</p>	

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	assessed.	abilities will lead to individual assimilation and personal improvement. They include: self-management; initiative; influence and self- assimilation; capacity of selection and identifying the priorities with limited resources; capacity of anticipating and adapting to changes; the analysis of the professional values implications, of ethics and attitudes in taking decisions; and professional skepticism.	
2.9.7.	<p><i>Dev of Interpersonal and Communication Skills</i></p> <p>At what points in the professional accountancy education program are interpersonal and communication skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 17.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	

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2.9.8.	<p><i>Interpersonal and Communication Skills</i> Describe the specific interpersonal and communication skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>Due to inter-personal abilities and communication skills, the professional accountant can cooperate with other persons for the organization's welfare, can receive and submit the information, can express reasonable judgements and make efficient decisions. The inter-personal abilities and communication skills that the candidates must have for the qualification include the capacity of collaborating with others in an advisory process for facing and solving the conflict; teamwork; interacting with various persons from a cultural and intellectual perspective; negotiating acceptable solutions and agreements within a professional framework; performing an efficient work in an environment characterized by various cultures; presenting, discussing, reporting and efficiently defending the opinions through a formal, informal, written or oral communication; efficiently listening and reading, including the</p>	

Number	Question Title/Text/Help text	Answer	Comments
		sensitivities to language and cultural differences.	
2.9.9.	<p><i>Dev of Organizational and Business Mngt Skills</i> At what points in the professional accountancy education program are organizational and business management skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 18.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.10.	<p><i>Organizational and Business Management Skills</i> Describe the specific organizational and business management skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>Managerial organizational and business abilities are more and more important for the professional accountants. Professional accountants are now requested to play a more active role in the daily management of the organizations. While their previous role could have been limited to supplying data</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>used by others, today, professional accountants are usually part of the decision-making team, so it is important that they understand all the aspects of the functioning of an organization. Professional accountants have to develop a complex business vision, and in the same time, a political competence and a general view.</p> <p>Managerial organizational and business abilities which have to be proven refer to strategic planning, project management, human resources management and decision-taking; the capacity of organizing and delegating tasks, motivating and help people develop; the capacity to be a leader; professional judgement and reasoning.</p>	
2.10.	IES 4 Professional Values, Ethics and Attitudes		
2.10.1.	<p><i>Content for Values, Ethics and Attitudes</i> Section 2.10 deals with professional ethics, values, and attitude content and</p>	1⊙ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>requirements of the professional accountancy education program delivered by your organization.</p> <p>Does the professional accountancy education program include coverage of values, ethics and attitudes?</p>	<p>2 <input type="radio"/> No</p>	
2.10.2.	Values, Ethics and Attitudes in Content		
2.10.2.1.	<p><i>Program Content for Values, Ethics and Attitudes</i></p> <p>Which of the following are included in the program content? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> The nature of ethics</p> <p>2 <input checked="" type="checkbox"/> Differences of detailed rules-based and framework approaches to ethics, their advantages and drawbacks</p> <p>3 <input checked="" type="checkbox"/> Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality</p> <p>4 <input checked="" type="checkbox"/> Professional behavior and compliance with technical standards</p> <p>5 <input checked="" type="checkbox"/> Concepts of independence, skepticism, accountability</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>and public expectations</p> <p>6 <input checked="" type="checkbox"/> Ethics and the profession: social responsibility</p> <p>7 <input checked="" type="checkbox"/> Ethics and law, including the relationship between laws, regulations and the public interest</p> <p>8 <input checked="" type="checkbox"/> Consequences of unethical behavior to the individual, to the profession and to society at large</p> <p>9 <input checked="" type="checkbox"/> Ethics in relation to business and good governance</p> <p>10 <input checked="" type="checkbox"/> Ethics and the individual professional accountant: whistle blowing, conflicts of interest, ethical dilemmas and their resolution.</p> <p>11 <input type="checkbox"/> None of the above</p>	
2.10.2.3.	<i>IFAC Code of Ethics</i> Is the program content based on the relevant sections of the IFAC Code of Ethics?	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	All sections, from 100 to 350, are taught at the discipline called "the doctrine and deontology of the accounting profession".
2.10.2.4.	<i>Workplace Learning Development</i> At what points in the professional	1 <input checked="" type="checkbox"/> As part of general education	

Number	Question Title/Text/Help text	Answer	Comments
	accountancy education program are values, ethics, attitudes and adherence to them developed? Select all the answer options that are appropriate.	and / or as part of the program entry requirements	
		<input checked="" type="checkbox"/> 2 Through specific program course content <input checked="" type="checkbox"/> 3 Through practical experience requirement <input type="checkbox"/> 4 Other (please describe)	
2.11.	IES 5 Practical Experience Requirement		
2.11.1.	<p><i>Approved Provider</i> Section 2.11 deals with the practical experience requirement established by your organization.</p> <p>Does the practical experience requirement have to be obtained with approved providers or employers?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.11.2.	<p><i>Provider Characteristics</i> Please describe the characteristics set by your organization for recognizing approved providers.</p>	<p>For approving the suppliers, these have to:</p> <ul style="list-style-type: none"> - respect and apply the requests and guidelines established by CECAR regarding the necessary practical experience program; - be acknowledged by the 	<p>The analytical curriculum is specifically established for each discipline, and the practical experience of the providers varies from one discipline to another. For example, the Tax providers</p>

Number	Question Title/Text/Help text	Answer	Comments
		CECCAR Superior Council; - be published each year by CECCAR in the Official Journal of Romania.	have to have a previous work experience in a financial or tax institution, or in the education system, of at least 5 years.
2.11.4.	<i>Length of Practical Experience</i> What is the required length of pre- qualification practical experience? Select the answer option that is most appropriate.	1 <input checked="" type="radio"/> Three years 2 <input type="radio"/> Less than three years 3 <input type="radio"/> More than three years	
2.11.6.	Practical Application SMO 2		
2.11.6.1.	<i>Practical Application</i> Where relevant graduate (beyond under- graduate, e.g., masters) professional education has a strong element of practical accounting application, may any portion of the professional education be contributed to the practical experience requirement?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
2.11.7.	Timing of Experience		
2.11.7.1.	<i>Pre or Post Qualification Experience</i> The practical experience for accountants may be obtained (select all the answer options that are appropriate):	1 <input type="checkbox"/> Before the professional accountancy education program of study 2 <input checked="" type="checkbox"/> At the same time as the professional accountancy education program of study	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input type="checkbox"/>	After the professional accountancy education program of study
2.12.	IES 5 Monitoring of Practical Experience Requirement		
2.12.1.	<i>Monitoring of Practical Experience</i> Is the period of practical experience monitored?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.12.3.	<i>Monitoring Practical Experience</i> How is the practical experience requirement (or practical application) monitored and assessed? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Mentoring system 2 <input type="checkbox"/> Approved training employers and organizations 3 <input checked="" type="checkbox"/> Self-declaration required from the candidate 4 <input checked="" type="checkbox"/> Record of the practical experience is kept and submitted to the member body when applying for membership 5 <input checked="" type="checkbox"/> An assessment is made by the mentor or employer 6 <input type="checkbox"/> Other (please describe)	
2.13.	IES 6 Assessment of Prof Capabilities and Competence		
2.13.1.	<i>Assessment by IFAC Body or Other</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p>Section 2.13 deals with the final assessment requirements established by your organization.</p> <p>Select all the organizations involved in conducting the final assessment.</p> <p>If the final assessment is conducted jointly between various organizations, select all those that have some responsibility for conducting the final assessment and in the Comment Box, describe the nature of their respective roles and responsibilities.</p>	<p>1 <input checked="" type="checkbox"/> Our organization (including training entities that are affiliated with our organization or a subsidiary of our organization).</p> <p>2 <input type="checkbox"/> Another IFAC member body</p> <p>3 <input type="checkbox"/> Government or regulatory body</p> <p>4 <input type="checkbox"/> Other</p>	
2.13.4.	<p><i>Characteristics of Assessment</i></p> <p>Which of the following characteristics are applicable to the final assessment process? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Uniform for all students</p> <p>2 <input checked="" type="checkbox"/> Given simultaneously where it is being held in more than once location in the country</p> <p>3 <input type="checkbox"/> Assessment is set and assessed only by qualified or approved individuals</p> <p>4 <input type="checkbox"/> None of the above</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.13.5.	<i>Qualifying for Final Assessment</i> What requirements must the candidate satisfy to take the final assessment? Select all the answer options that are appropriate.	<p>1 <input checked="" type="checkbox"/> Specified pre-qualification requirements relating to professional knowledge, professional skills, and professional values, ethics, and attitudes</p> <p>2 <input checked="" type="checkbox"/> Specified practical experience requirements</p> <p>3 <input type="checkbox"/> Other (please describe)</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.6.	<i>Timing Considerations for Final Assessment</i> Is there a requirement or restriction for completing the final assessment? For example, some organization may require the candidate to take the final examination within a specified number of years of meeting the pre-assessment requirements.	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.13.7.	<i>Requirement or Restrictions</i> Describe the requirements or restrictions relating to when the final assessment must be undertaken.	The final examination has to take place at the end of the practical training, in a period of 4 years at the most after graduating the admission exam.	Trainees who did not take the final evaluation exam, have the right to pass it in the 2 following consecutive sessions.
2.13.8.	<i>Assess Professional Knowledge</i> Describe in general terms how required professional knowledge (e.g. technical	The final evaluation consists of a)- a written examination that	In order to have the right to pass the oral examination, a

Number	Question Title/Text/Help text	Answer	Comments
	knowledge about accounting, finance, audit, financial reporting, legislative requirements, information technology etc) is assessed during the final assessment.	<p>comprises:</p> <ul style="list-style-type: none"> - case studies, exercises and problems in the field of accounting expertise, accounting monograph, business appraisal and financial audit - professional judgement questions from the doctrine and deontology of the accountancy profession, the organization and functioning of the CECCAR, <p>b) an oral examination made out of:</p> <ul style="list-style-type: none"> - a question on legal and tax legislation - a question from the following areas: accountancy, financial audit, business appraisal and ethics. 	candidate has to get at least the grade point average 7 at the written exam.
2.13.9.	<p><i>Assess Professional Skills</i></p> <p>Describe in general terms how required professional skills (e.g. ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills etc) are assessed during the final assessment.</p>	<p>The candidates must be capable of demonstrating that: they detain solid technical knowledge on specific issues; they can apply this knowledge in an analytical manner and in a practical manner as well; they can extract, out of different subjects, the necessary knowledge for the solution of some issues that have several faces and are more</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>complex; they can solve a specific problem by separating the significant information from the insignificant one, out of a range of available data; they can, in a more complex situation, identify the problems and classify them in the required approach order; they can assess whether there are several alternative solutions and they can understand the role of judgement in solving the respective problems; they can integrate different knowledge areas and different skills; they can communicate efficiently with the users, by formulating real recommendations in a concise and logical manner; they can identify ethical dilemmas.</p>	
2.13.10.	<p><i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are assessed during the final assessment.</p>	<p>For the written examination, each candidate is marked from 1 to 10. In order to pass the written examination and go on to the oral examination, it is necessary to get at least the average mark 7 (seven).</p>	
2.13.11.	<p><i>Recorded or Oral Format</i></p>		

Number	Question Title/Text/Help text	Answer	Comments
	Is the final assessment conducted through:	1 <input type="radio"/> Recorded format with recorded (e.g. written) response required 2 <input type="radio"/> Oral format with oral responses 3 <input checked="" type="radio"/> Both recorded and oral response formats	
2.13.12.	<i>Recorded Proportion</i> Approximately what proportion of the final assessment requires candidates' responses to be in recorded form?	1 <input type="radio"/> Less than 25% 2 <input type="radio"/> 25% 3 <input type="radio"/> 50% 4 <input checked="" type="radio"/> 75% 5 <input type="radio"/> 100%	25% oral examination
2.13.13.	<i>Assessment Formats</i> What formats are used in conducting the final assessment (select all the answer options that are appropriate)?	1 <input type="checkbox"/> Multiple choice questions 2 <input checked="" type="checkbox"/> Case studies 3 <input checked="" type="checkbox"/> Technical questions 4 <input type="checkbox"/> Thesis 5 <input type="checkbox"/> Other (please describe) 6 <input type="checkbox"/> None of the above	
2.13.14.	<i>Reliability and Validity</i> Describe in general terms the procedures in place to ensure the final assessments are reliable and valid. Include a description of how the assessment questions are set and by	The questions for the final examination are prepared on the basis of a curriculum established by the CECCAR internal regulation	- The questions are unknown until the moment when the candidate accomplished the formalities and came to the

Number	Question Title/Text/Help text	Answer	Comments
	whom and also how reviewers / assessors are selected.	and are set by a commission made out of: a magistrate, a counselor or a controller within the Romanian Court of Accounts; 2 academics; 2 expert accountants; one representative of the Ministry of Justice and of the Ministry of Economy and Finance.	examination (so until the moment of the examination). - The review team, made out of the persons presented above (a magistrate, a counselor or a controller within the Romanian Court of Accounts; 2 academics; 2 expert accountants; one representative of the Ministry of Justice and of the Ministry of Economy and Finance). - The review team does not know the identity of the candidate, as on the written test paper, the candidate's name is hidden (the corner is closed).
2.13.15.	<i>Frequency of Final Assessments</i> How many times in a year is the final assessment offered? Select the answer option that is the most appropriate.	<input checked="" type="radio"/> 1 Yearly (or once a year) <input type="radio"/> 2 Half yearly (or twice a year) <input type="radio"/> 3 Three sessions a year <input type="radio"/> 4 Four sessions a year <input type="radio"/> 5 Five sessions a year <input type="radio"/> 6 Other (please describe the frequency of the	

Number	Question Title/Text/Help text	Answer	Comments
2.14.	IES 7 Continuing Professional Development - CPD		
2.14.1.	<p><i>Responsibility for CPD Requirements</i> Section 2.14 deals with the continuous professional development requirements established by your organization.</p> <p>Who establishes the continuous professional development requirements applicable to your members? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Our organization</p> <p>2 <input type="checkbox"/> Another organization (state the name of the organization including whether it is an IFAC member body)</p> <p>3 <input type="checkbox"/> Law and / or regulation (state the name of the law / regulation)</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.14.2.	<p><i>CPD and Professional Accountants</i> Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> All our qualified members</p> <p>2 <input checked="" type="checkbox"/> Qualified members who perform audits of listed entities</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>3<input checked="" type="checkbox"/> Qualified members who perform audits of entities other than listed entities</p> <p>4<input checked="" type="checkbox"/> Qualified members who provide services (other than audit) to the public</p> <p>5<input checked="" type="checkbox"/> Qualified members who are employed in business</p> <p>6<input type="checkbox"/> Other (please describe)</p>	
2.14.3.	Requirement - CPD		
2.14.3.1.	<p><i>Type of CPD Requirement</i></p> <p>Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.</p>	<p>1<input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years</p> <p>2<input type="checkbox"/> All members are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p>3<input type="checkbox"/> Members working in specialist areas or areas of high risk to the public are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p>	

Number	Question Title/Text/Help text	Answer	Comments
		4 <input type="checkbox"/> Other	
2.14.3.3.	<i>Hours of Continuous Professional Development</i> Which one of the following answer options best describes the continuous professional development hours required?	1 <input checked="" type="radio"/> Members have to complete a minimum of 120 hours or equivalent learning units of relevant professional development activity over a three-year rolling period. 2 <input type="radio"/> Members have to complete a minimum of 20 hours or equivalent learning units in each year 3 <input type="radio"/> Other	
2.14.3.8.	<i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional accountants meet the continuous professional development requirements?	1 <input checked="" type="radio"/> Yes, there is a monitoring process for CPD requirements 2 <input type="radio"/> No, there is no monitoring process for CPD requirements	
2.14.4.	Monitoring of CPD Requirement		
2.14.4.1.	<i>Monitoring Process SMO 2</i> Which of the following elements does the monitoring process include? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Professional accountants are required to submit a declaration 2 <input checked="" type="checkbox"/> Professional accountants are required to submit evidence 3 <input checked="" type="checkbox"/> Our organization audits a	

Number	Question Title/Text/Help text	Answer	Comments
		<p>sample of professional accountants to check compliance</p> <p>4 <input checked="" type="checkbox"/> Compliance is monitored through firm quality control standards</p> <p>5 <input checked="" type="checkbox"/> Compliance is monitored through a quality assurance review program</p> <p>6 <input type="checkbox"/> Other (please describe)</p> <p>7 <input type="checkbox"/> None of the above</p>	
2.14.4.2.	<p><i>Declaration and CPD SMO 2</i></p> <p>Describe the matters addressed in the declaration (select all that apply):</p>	<p>1 <input checked="" type="checkbox"/> Professional accountant's obligation to meet ethical obligations</p> <p>2 <input checked="" type="checkbox"/> Professional accountant's obligation to maintain knowledge</p> <p>3 <input checked="" type="checkbox"/> Professional accountant's obligation to maintain skills to perform competently</p> <p>4 <input checked="" type="checkbox"/> Compliance with CPD requirement</p> <p>5 <input type="checkbox"/> Other (please describe)</p>	
2.14.4.3.	<p><i>Sanctions SMO 2</i></p> <p>Where a professional accountant does not satisfy the CPD requirements (within a reasonable period of encouraging the professional accountant to meet the</p>	<p>1 <input checked="" type="radio"/> Yes, sanctions or actions for non-compliance are imposed</p>	

Number	Question Title/Text/Help text	Answer	Comments
	requirements), are sanctions or other non-compliance actions, such as expulsion or denial of the right to practice, imposed?	20 No, sanctions or other non-compliance actions are not imposed	
2.14.4.4.	<p><i>Sanction Types and CPD</i> Describe the nature and extent of the sanction, expulsions or denial of the right to practice.</p>	<p>Disciplinary sanctions are imposed by the Disciplinary Committees within the CECCAR on professional accountants. The body members who do not manage to comply with the continuous professional development requests, are determined to comply with these provisions in a specific amount of time or they will be submitted to disciplinary measures according to the Body's regulations, including their radiation and the interdiction of the right to public professional practice. Their names will be published in the body's magazine. The results of the monitoring activity on the accomplishment of continuous professional development duties by the employed professional accountants</p>	

Number	Question Title/Text/Help text	Answer	Comments
		will be submitted to their employers.	
2.15.	<p><i>Activities to Promote IESs SMO 2</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board.</p>	<p>All IESs, IEGs and IEPs have been individually sent to the members and published in the CECCAR magazine and on the CECCAR website. Also, by taking into account the IESs, the National Continuous Development Program has been brought up to date, and the content of IES 7 has been transposed in Professional Norm No. 38 regarding the continuous professional development of professional accountants. The requests stipulated in the IESs have been transmitted to the profile economic universities in Romania, being included in the university students' curricula; since 2005 the commission for preparing the university curricula for the accounting schools also includes representatives of the professional body, the CECCAR.</p>	<p>CECCAR is in the progress of adopting the IES 8 provisions, applicable to the members in the CPD process.</p>

Number	Question Title/Text/Help text	Answer	Comments
3.	SMO 3		
3.1.	<p><i>Auditing Standards in Law/Regulation</i></p> <p>Does law or regulation establish the set of auditing standards to be used in the audit of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the auditing standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 3.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the auditing standards, please respond "no". Section 3.2. of this module includes questions about the standard-setter and the auditing standards that are established.</p>	<p>1 <input checked="" type="checkbox"/> Yes for audits of listed entities</p> <p>2 <input checked="" type="checkbox"/> Yes for audits of non-listed entities</p> <p>3 <input type="checkbox"/> No for audits of listed entities</p> <p>4 <input type="checkbox"/> No for audits of non-listed entities</p>	
3.8.	Law/Reg and Auditing Standards		

Number	Question Title/Text/Help text	Answer	Comments
3.8.1.	<p><i>Law/Reg Auditing Standards - Private Sector</i></p> <p>Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed entities?</p>	<p>1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of standards</p> <p>2 <input type="radio"/> The auditing standards for listed entities and non-listed entities are not the same set of standards</p>	
3.8.2.	<p><i>Auditing Standards for Private Sector</i></p> <p>Does the law/regulation require the use of IAASB pronouncements? Select the answer option that is most appropriate.</p>	<p>1 <input checked="" type="radio"/> The law/regulation simply refers to IAASB pronouncements as the auditing standards (without bringing in the full or partial text of individual IAASB pronouncements)</p> <p>2 <input type="radio"/> The law/regulation contains the full text of each IAASB pronouncement</p> <p>3 <input type="radio"/> The law/regulation contains the basic principles and essential procedures of the IAASB pronouncement</p> <p>4 <input type="radio"/> The law / regulation has a requirement to use IAASB pronouncements using another approach (please</p>	

Number	Question Title/Text/Help text	Answer	Comments
		describe) 5○ The law / regulation requires the use of national standards with no reference to IAASB pronouncements	
3.8.9.	<i>MB Responsibilities and IAASB SMO 3</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	1□ Develop other authoritative pronouncements 2□ Promulgate the IAASB pronouncements established by law / regulation (e.g. by publishing or communicating the standards to the public) 3□ Other (please describe) 4☑ None of the above	
3.8.12.	<i>Other Organization Responsibilities SMO 3</i> Do any of the following organizations have responsibility for developing or implementing the auditing standards established in law / regulation?	1○ Another IFAC member body(ies) 2○ Government or regulatory body 3○ Non-IFAC professional body 4☉ Other organization	CAFR
3.9.	Law / Reg and MB Responsibilities SMO 3		
3.9.1.	<i>Incorporation into Law/Reg SMO 3</i> Is information publicly available about the	1☉ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>IAASB pronouncements that have been established into law/regulation, including:</p> <p>The IAASB pronouncements that have been established into law / regulation; Whether the IAASB pronouncement established into law / regulation is the version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IAASB pronouncement; The differences between the IAASB pronouncement and what was established into law / regulation; and The reasons for the differences?</p>	<p>20 No</p>	
<p>3.9.2.</p>	<p><i>Incorporation Description - Law/Reg SMO 3</i></p> <p>If information about IAASB pronouncements that have been established into law / regulation is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p>If this information is not available, refer to the SMO 3 Comparison with IAASB Pronouncements.doc>SMO 3: Comparison with IAASB</p>	<p>10 Yes, information is available and in English and will be submitted to Compliance Staff</p>	<p>For Comparison Report on ISAs refer to CFAR response.</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>Pronouncements report by clicking on the link and complete it to the extent your organization is able to and submit it in Word format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 3: Comparison with IAASB Pronouncements" report.</p>	<p>2 <input checked="" type="radio"/> No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 3: Comparison with IAASB Pronouncements" report and submit it to Compliance Staff</p> <p>3 <input type="radio"/> No, information is not available</p>	
3.10.	Translation SMO 3		
3.10.1.	<p><i>Translation of IAASB Pronouncements</i></p> <p>Are the IAASB pronouncements translated into a national language?</p>	<p>1 <input type="radio"/> No as English is the national language or a widely spoken language</p> <p>2 <input checked="" type="radio"/> Yes, the IAASB pronouncements are translated</p> <p>3 <input type="radio"/> No and English is not an</p>	

Number	Question Title/Text/Help text	Answer	Comments
			official language or is not widely spoken
3.10.2.	<i>IFAC Translation Policy SMO 3</i> Is the IFAC Translation Policy followed?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
3.10.3.	<i>Principal Translator SMO 3</i> Who is the principal translator? Select the answer option that is most appropriate.	1 <input type="radio"/> Our organization is the principal translator 2 <input checked="" type="radio"/> The government or another organization is the principal translator 3 <input type="radio"/> Our organization and the government or another organization are the principal	Following the translation agreement between CECCAR and IFAC from March 17, 2007, CECCAR has obtained the right of translating the ISA Handbook 2007, which has been distributed only among CECCAR members. Also following the translation agreement between CECCAR and IFAC, CECCAR has translated the International Standard on Auditing in the Audits of Small- and Medium-Sized Entities which will be distributed only among CECCAR members.

Number	Question Title/Text/Help text	Answer	Comments
			translators
3.10.4.	<i>Key Words SMO 3</i> Does the translation process include a list of key words?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
3.10.5.	<i>Faithful Translation SMO 3</i> What processes are in place to ensure a faithful translation of the IAASB pronouncements?		The translation is made by the Chamber of Financial Auditors of Romania.
3.11.	<i>Activities to Promote IAASB Pronouncements</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB pronouncements and other IAASB activities.		- CECCAR sends letters addressed to the national standard-setter, - the translation of the papers issued by the IAASB, - the promotion of these papers among the members, - professional education with the support of the national continuous professional development program.
4.	SMO 4		
4.1.	Responsibility and National Ethical Requirements		
4.1.1.	<i>IFAC MB and Ethical Requirements</i> Does your organization establish ethical requirements (e.g. code of ethics, code of	1 <input checked="" type="radio"/> Yes, our organization does establish ethical requirements	

Number	Question Title/Text/Help text	Answer	Comments
	<p>conduct, ethics rules, member regulations, etc.) to be complied with by your members?</p> <p>Help text: In some countries, ethical requirements may be established on a regional, provincial, or state basis. Where this is the case in your country for the ethical requirements that apply to your members, please contact Compliance Staff for further instruction.</p>	2 <input type="radio"/>	No, our organization does not establish ethical requirements
4.1.2.	<p><i>IFAC MB and Convergence with IFAC Code</i> Has your organization implemented convergence with the IFAC Code of Ethics as an objective?</p>	1 <input checked="" type="radio"/>	Yes
4.1.9.	<p><i>IFAC MB Approach to Ethics</i> Which of the following options best describes your organization's activities to incorporate the IFAC Code?</p> <p>For the purposes of the Part 2 SMO 4 module, modifications include: Deletion/omission of concepts, principles, or guidance that are established in the IFAC Code; Inclusion of concepts, principles, or guidance that are not in the IFAC Code; Other amendments that give rise to differences between your organization's</p>	1 <input type="radio"/>	Our organization adopted the IFAC Code as issued without modifications

Number	Question Title/Text/Help text	Answer	Comments
	ethical requirements and the IFAC Code.	<p>2Ⓒ Our organization adopted the IFAC Code but with modifications</p> <p>3Ⓒ Our organization has developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC Code</p> <p>4Ⓒ Our organization develops our own ethical requirements and uses another approach to incorporate the IFAC Code of Ethics</p>	
4.1.10.	<p><i>IFAC MB and Code - Eliminate Differences</i> Describe the process used to adopt the IFAC Code or the process used to eliminate differences between your organization's ethical requirements and the IFAC Code.</p>	<p>The IFAC Code of Ethics has been adopted by CECCAR and transposed into the National Code of Ethics for Professional Accountants approved by the Decision of the Superior Council No. 07/80 from the 25th of May 2007 and published in the Official Journal of Romania No. 429 from the 27th of June 2007. The modification of the Section</p>	<p>- The new IFAC Code of Ethics was adopted at the CECCAR National Conference, in September 2006. - There have been certain provisions which are not in accordance with the Romanian legislation, in addition, more rigorous provisions have been</p>

Number	Question Title/Text/Help text	Answer	Comments
		290 on Independence from the last version if the IFAC Code of Ethics was also published in the Official Journal of Romania from the 27th of June 2007.	introduces regarding certain sanctions. - in order to familiarize members with the new Code, IFAC took the following actions: - publicity, through all the channels of information - no charge distribution to the members - professional doctrine and deontology courses- mandatory for all examinations and annual assessments.
4.2.	MB and Version of IFAC Code		
4.2.1.	<i>Version of IFAC Code</i> Which version of the IFAC Code was adopted or used as the basis for your organization's ethical requirements?	1 <input type="radio"/> The IFAC Code currently in effect, revised and issued in June 2004 2 <input type="radio"/> A version issued prior to 2004 3 <input checked="" type="radio"/> The revised IFAC Code issued and in effect June 30, 2006	
4.3.	<i>Ethical Requirements by Gov / Reg Bodies</i> In addition to the ethical requirements	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>established by your organization, are there also laws or regulations that set out ethical requirements to be complied with by your members?</p>	<p>2 <input checked="" type="radio"/> No</p>	
<p>4.5.</p>	<p><i>Comparison of Requirements SMO 4</i> Does your organization have information that identifies any differences between the IFAC Code of Ethics currently in effect or the revised Code and the national ethical requirements? In responding to this question, differences include:</p> <p>Principles, concepts, and guidance in the IFAC Code that are not addressed in the national ethical requirements; Principles, concepts, and guidance in the IFAC Code that are not equivalent to the national ethical requirements; Principles, concepts, rules, regulations, laws, or other mandatory ethical requirements in national ethical requirements that are not addressed in the IFAC Code.</p> <p>The phrase "national ethical requirements" as used in this questionnaire refers to the totality of ethical requirements established by your organization and others including</p>	<p>1 <input type="radio"/> Yes, our organization has this information and it will be submitted</p>	<p>The differences between the IFAC Code of Ethics and the National Code of Ethics for Professional Accountants are mentioned in the "Explanatory Notes": Section 100 Paragraph 1 was completed for better adoption in local jurisdiction. Paragraph 4 was completed with the principle of respect towards technical and professional norms. After paragraph 21 we have introduced supplementary provisions regarding solving ethical conflicts and paragraphs 23, 24 and 25 were introduced, comprising provisions referring to membership association,</p>

Number	Question Title/Text/Help text	Answer	Comments
	government and regulatory bodies that are applicable to your members.	<p>2 <input checked="" type="radio"/> This information will be submitted by another IFAC member body</p> <p>3 <input type="radio"/> No, the information is not available</p>	<p>professional accountants' behavior during fiscal consultancy missions and detailing some conflicts of interest in the activity of the Body's members.</p> <p>Section 120 After paragraph 2 some comments regarding objectivity were introduced.</p> <p>Section 240 Paragraphs 5-8 are not applicable</p> <p>Section 270 The provisions of this section are not applicable in Romania.</p> <p>Section 290 Paragraphs 3-7, 9, 19 have been considered as being non-applicable.</p>
4.11.	<p><i>Translation of IFAC Code</i> Has your organization or others (e.g.</p>	1 <input type="checkbox"/> No, as English is an official	

Number	Question Title/Text/Help text	Answer	Comments
	government or regulatory body) translated the IFAC Code (in effect) or earlier versions of the Code? Select all the answer options that are appropriate.	<p>language or widely spoken language</p> <p>2 <input checked="" type="checkbox"/> Yes, our organization has translated the IFAC Code</p> <p>3 <input type="checkbox"/> Yes, a government, regulatory, or other body has translated the IFAC Code</p> <p>4 <input type="checkbox"/> No, the IFAC Code has not been translated and English is not an official language or widely spoken language</p>	
4.14.	IFAC Code Translated SMO 4		
4.14.1.	<i>IFAC Translation Policy SMO 4</i> Was the IFAC Translation Policy followed?	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p> <p>3 <input type="radio"/> It was translated by a government or regulatory body and the information is not available</p>	
4.14.2.	<i>Principal Translator SMO 4</i> Who was the principal translator? Select the answer option that is the most appropriate.	<p>1 <input checked="" type="radio"/> Our organization is the principal translator</p> <p>2 <input type="radio"/> The government or another organization is the principal translator</p> <p>3 <input type="radio"/> Our organization and the government or another</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>organization are the principal translators</p> <p>4○ It was translated by a government or regulatory body and the information is not available</p>	
4.14.3.	<p><i>Key Words SMO 4</i></p> <p>Does the translation process include a list of key words including terms defined within the IFAC Code?</p>	<p>1⊙ Yes</p> <p>2○ No</p> <p>3○ It was translated by a government or regulatory body and the information is not available</p>	
4.14.4.	<p><i>Faithful Translation SMO 4</i></p> <p>What processes are in place to ensure a faithful translation of the IFAC Code? If it was translated by a government or regulatory body and the information is not available, please state this in the response.</p>	<p>The translation procedure is the following:</p> <p>-The first translation is carried out by the “Translation Group” that functions within the International Relations Department of CECCAR;</p> <p>-The translation is examined by experienced professional accountants, who master very well the English language;</p> <p>-The homologation of the translation is carried out within the</p>	

Number	Question Title/Text/Help text	Answer	Comments
4.15.	<p><i>Activities to Promote IFAC Code of Ethics</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements (e.g. IFAC Code of Ethics) and work of IFAC's International Ethics Standards Board for Accountants.</p>	<p>The IFAC Code of Ethics adopted by CECCAR as the National Code of Ethics for Professional Accountants approved by the Decision of the Superior Council No. 07/80 from the 25th of May 2007, has permanently been largely promoted among its members, being distributed free of any charge. The Code has been entirely published on the Internet, recommended and distributed to the employees in industry, commerce, public sector or to the academics, business men and to all other parties. Moreover, the Code of Ethics, has been promoted within</p>	<p>CECCAR Ethics department; - The approval of the translation is carried out by the Permanent Bureau of the CECCAR High Council that can make appeal to the consultation with certain commissions and working committees inside or outside CECCAR.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>the CECCAR Magazine “Business accountancy, expertise and audit” that is distributed to all the members and to all interested parties. The Code of Ethics represents a singular discipline within the National Continuous Professional Development Program, addressed to the employed professional accountants and to the professional accountants in public practice and it is being worked upon with them, each month. Moreover, the Code is among the obligatory disciplines within the curricula for the access to the practical training, it is being taught and worked upon throughout the three-year period of professional training; the ethical principles are assessed during the final examination for the professional qualification granted by CECCAR.</p> <p>The Code of Ethics is promoted, as well, as a news update within the specialized press in Romania, on the local television, as well as within the monthly reports on the</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>disciplinary actions that have been taken. The Code of Ethics was, also, promoted among the students who attend master courses at the economic Romanian universities. The coordination of the promoting actions, in order to assure the adequate application methods and the observance of the Code of Ethics is being performed with the support of the Ethics Commission. The Ethics Commission is an autonomous body, established by the profession 10 years ago and its activity consists of the following normative acts: the National Code of Ethics for Professional Accountants and Ethical Regulations for the application of the Code. This Commission is accountable in front of the CECCAR National Conference. This body has 54 members who have the right to vote, all of them being voluntaries. Members are chosen by the Superior Council for a 4 years mandate. The projects of the IFAC Code of Ethics are discussed at the</p>	

Number	Question Title/Text/Help text	Answer	Comments
		local level of all the CECCAR subsidiaries and then published by the intranet of the CECCAR website.	
5.	SMO 5		
5.1.	<i>Public Sector Accounting Standards - Objective</i> Has the federal government / national government established convergence with International Public Sector Accounting Standards (IPSASs) as an objective?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No 3 <input type="radio"/> Information is not available or not known	
5.2.	IPSASs Convergence Follow Up		
5.2.1.	<i>Public Sector Accounting Standards - Cash/Accrual</i> Do the national public sector accounting standards require financial statements to be prepared on a cash basis or accrual basis?	1 <input type="radio"/> Cash 2 <input checked="" type="radio"/> Accrual 3 <input type="radio"/> Both cash and accrual are permitted	
5.2.2.	<i>Convergence Plans Follow Up SMO 5</i> Does the government have plans to converge national public sector accounting standards with IPSASs?	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input checked="" type="radio"/> No 3 <input type="radio"/> Information is not available or not known</p>	
5.4.	<p><i>Activities to Promote IPSASB Pronouncements</i> Please describe the activities your organization undertakes to promote pronouncements issued by the International Public Sector Accounting Standards Board. Please provide an explanation where such activities have not been undertaken because they are not within the scope of your organization's objectives or work program.</p>	<p>With the IPSASB publication of the IPSASs in English, CECCAR began their official translation into Romanian (according to the license agreement with IFAC, No. 2566, signed on the 17th February 2005). The IPSASs were sent, for information, to the Government, the Presidency, the Ministry of Economy and Finance and the Ministry of European Integration, for rendering the authorities aware and initiating measures regarding the convergence to the IPSASs.</p>	
6.	SMO 6		
6.1.	<p><i>Investigation and Discipline Program</i> In your jurisdiction is there a program for investigating and disciplining members of your organization for misconduct, including breaches of professional standards and rules?</p>	<p>1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No</p>	

Number	Question Title/Text/Help text	Answer	Comments
6.3.	Responsibility for Investigation and Discipline		
6.3.1.	<p><i>Body Responsible for Investigation and Discipline</i></p> <p>Is your organization responsible for investigation and discipline of misconduct, including breaches of professional standards and rules by its individual members (and, if local laws and practices permit, by firms)? Select the answer option that is most appropriate.</p>	<p>1 <input checked="" type="radio"/> Yes, our organization has this responsibility</p> <p>2 <input type="radio"/> No, responsibility for investigation and discipline rests solely with an external body</p> <p>3 <input type="radio"/> Our organization shares responsibility for investigation and discipline with an external body</p> <p>4 <input type="radio"/> Other</p>	
6.5.	SMO 6 - Detailed Assessment		
6.5.1.	Rules and Procedures for Investigation and Discipline		
6.5.1.1.	<p><i>Rules and Procedures</i></p> <p>Does your organization establish in its constitution or rules the provisions and processes for the investigating and disciplining your members?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	

Number	Question Title/Text/Help text	Answer	Comments
6.5.1.3.	<p><i>Misconduct</i> In your jurisdiction, which of the following are considered "misconduct" as described in SMO 6 paragraph 4? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Criminal activity</p> <p>2 <input checked="" type="checkbox"/> Acts or omissions likely to bring the accountancy profession into disrepute</p> <p>3 <input checked="" type="checkbox"/> Breaches of professional standards</p> <p>4 <input checked="" type="checkbox"/> Breaches of ethical requirements</p> <p>5 <input checked="" type="checkbox"/> Gross professional negligence</p> <p>6 <input checked="" type="checkbox"/> A number of less serious instances of professional negligence that, cumulatively, may indicate unfitness to exercise practicing rights</p> <p>7 <input checked="" type="checkbox"/> Unsatisfactory work</p> <p>8 <input type="checkbox"/> Other (please describe)</p>	
6.5.2.	<p><i>Types of Sanctions</i> Which of the following actions can be imposed by those who judge such issues: Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Reprimand</p> <p>2 <input checked="" type="checkbox"/> Loss or restriction of practice rights</p> <p>3 <input checked="" type="checkbox"/> Fine/payment of costs</p> <p>4 <input checked="" type="checkbox"/> Loss of professional title</p>	

Number	Question Title/Text/Help text	Answer	Comments
		(designation) 5 <input checked="" type="checkbox"/> Exclusion from membership 6 <input type="checkbox"/> Other (please describe)	
6.5.3.	Provision of Information and Guidance to Members		
6.5.3.1.	<i>Information and Guidance</i> Does your organization make each member fully aware of: - All provisions of the ethical code and other applicable professional standards, rules and requirements (and any amendments), whether issued by IFAC or at the national level by the member body and - Consequences of non-compliance?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
6.5.3.2.	<i>Information and Guidance Description</i> Provide a brief description of how your organization meets this requirement of SMO 6.	All the procedures in the Code of Ethics, all standards, regulations, norms, amendments and professional requirements, either issued by IFAC or CECCAR, are promoted and immediately sent to the members, with the support of the 42 CECCAR subsidiaries, at the level of the 42 counties of the country. All the materials are mailed to the personal address of	

Number	Question Title/Text/Help text	Answer	Comments
		the members, and further to their notification, the materials are discussed during the weekly meetings of the subsidiaries. The materials are also published on the extranet of the CECCAR website.	
6.5.4.	Obligations to Report to Outside Bodies		
6.5.4.1.	<i>Reporting to Outside Bodies</i> Is your organization obligated under local laws to report possible involvement in serious crimes and offences by its individual members or member firms to the appropriate public authority and disclose related information to that authority?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
6.5.5.	<i>Approach to Proceedings</i> What type of approach does your organization use to initiate investigation and discipline proceedings? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Information-based 2 <input checked="" type="checkbox"/> Complaints-based 3 <input type="checkbox"/> Other (please describe) 4 <input type="checkbox"/> None of the above	
6.5.6.	Investigative Powers and Processes		
6.5.6.1.	<i>Powers</i> Does your organization have all required powers so that authorized personnel can carry out an effective investigation?	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
		2 <input type="radio"/> No	
6.5.6.3.	<p><i>Cooperation of Members</i></p> <p>Do the powers to carry out an effective investigation include: Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> A requirement for members (and member firms) to co-operate in the investigation of complaints and to respond promptly to all communications from the member body</p> <p>2 <input checked="" type="checkbox"/> Provision for sanctions in the event of failure to comply</p> <p>3 <input type="checkbox"/> None of the above</p>	
6.5.6.6.	<p><i>Expertise and Resource</i></p> <p>Does your organization maintain appropriate expertise and adequate financial and other resources to enable timely investigative and disciplinary action?</p>	1 <input checked="" type="radio"/> Yes (please describe)	<p>CECCAR has, according to the Regulation of organization and development, 42 Disciplinary Committees at the level of the 42 national subsidiaries, a Superior Commission which gather within panels of judges 2-3 times/ month and whenever necessary in order to ensure the operability of the investigation and of the actions related to disciplinary decisions.</p>

Number	Question Title/Text/Help text	Answer	Comments
		2○ No	
6.5.6.8.	<p><i>Independence and Subject of Investigation</i> Does your organization in all cases, confirm at the start of the investigation that any individual chosen to assist in an investigation is independent from (a) the subject of the investigation, and (b) anyone connected with or interested in the matter investigated?</p> <p>Help text: If a conflict exists at the start of an investigation, or arises during the investigation, the chosen individual should immediately withdraw. Similar considerations apply equally to anyone else connected with the investigation and hearing of cases.</p>	<p>1⊙ Yes</p> <p>2○ No</p>	
6.5.6.10.	<p><i>Infrastructure</i> Which of the following best describes your organization's investigation and discipline infrastructure? Select all the answer options that are appropriate.</p>	<p>1⊙ One committee/panel to investigate the complaint and a separate committee/tribunal to administer disciplinary action</p> <p>2○ A single committee/panel to conduct the investigation and administer disciplinary action.</p> <p>3○ Other</p>	
6.5.6.12.	<i>Independent Review</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Has your organization established and does it maintain a process for the independent review of complaints by clients and others where it has been decided by the investigation committee that the matter will not be referred to a disciplinary hearing?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
6.5.7.	The Disciplinary Process		
6.5.7.1.	<i>Composition of Tribunal</i> Does the tribunal responsible for the disciplinary hearing contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)?	1 <input checked="" type="radio"/> Yes (please describe) 2 <input type="radio"/> No	The panel of judges consists of 5 full members and 5 deputy members: a president and the members expert accountants appointed by the General Assembly, who are known for their great moral and professional authority and two members appointed by the Ministry of Economy and Finance. The panel of judges is appointed for a 4 years mandate, the new one being appointed by the same procedures mentioned above.
6.5.7.3.	<i>Conflicts</i> Are members of the investigation committee or the disciplinary tribunal permitted to	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	serve on both at the same time, or in relation to the same case?	2 <input type="radio"/> No	
6.5.7.5.	<i>Independence of Tribunal</i> Briefly describe how the disciplinary tribunal exhibits independence.	The disciplinary committees are subordinated to the regional Councils of the subsidiaries and to the Superior Council. These are legal courts that function in accordance with their own Procedures. The members of the panel of judges are elected by secret vote.	
6.5.7.6.	<i>Appeals Process</i> Does your organization's rules: Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Permit a qualified lawyer or other person chosen by the defendant to accompany and represent the defendant at all disciplinary hearings and to advise him or her throughout the investigative and disciplinary process 2 <input checked="" type="checkbox"/> Permit the defendant to appeal the conviction and any imposed sanction 3 <input checked="" type="checkbox"/> Permit any order made against the defendant to be	

Number	Question Title/Text/Help text	Answer	Comments
		<p>suspended by the tribunal that convicted the defendant, pending the hearing of that appeal</p> <p>4 <input checked="" type="checkbox"/> Prohibit the appeal tribunal from including a prosecutor or a member of the first tribunal, or any other individual who was concerned with the original conviction</p> <p>5 <input checked="" type="checkbox"/> Require that the same procedures apply to the appeal process as apply to hearings before the disciplinary tribunal</p> <p>6 <input type="checkbox"/> None of the above</p>	
6.5.8.	Administrative Processes		
6.5.8.1.	<p><i>Elements of Administrative Processes</i></p> <p>As a part of Investigation and Discipline administrative processes does your organization:</p> <p>Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Establish time limits for disposal (completion) of all cases</p> <p>2 <input checked="" type="checkbox"/> Maintain and operate tracking mechanisms, to ensure that all investigations and prosecutions are promptly</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>handled, and that all necessary action is taken at the appropriate stage</p> <p>3 <input checked="" type="checkbox"/> Maintain a procedure requiring (a) notification to all persons employed or otherwise participating in the investigative and disciplinary processes (or having access to information concerning such processes) of the importance of maintaining confidentiality, and (b) a binding agreement to maintain that confidentiality</p> <p>4 <input checked="" type="checkbox"/> Maintain secure and confidential facilities for the storage of case papers and other evidence</p> <p>5 <input checked="" type="checkbox"/> Maintain records of all investigation and disciplinary proceedings</p> <p>6 <input type="checkbox"/> None of the above</p>	
6.5.8.3.	Case Numbers		
6.5.8.3.1.	<i>2005 Heard Case Numbers</i> Indicate the number of cases heard in 2005.	136	136
6.5.8.3.2.	<i>2004 Heard Case Numbers</i> Indicate the number of cases heard in 2004.	78	

Number	Question Title/Text/Help text	Answer	Comments
6.5.8.3.3.	<i>2003 Heard Case Numbers</i> Indicate the number of cases heard in 2003.	58	
6.5.8.3.4.	<i>2005 Completed Case Numbers</i> Indicate the number of cases completed in 2005.	575	
6.5.8.3.5.	<i>2004 Completed Case Numbers</i> Indicate the number of cases completed in 2004.	276	
6.5.8.3.6.	<i>2003 Completed Case Numbers</i> Indicate the number of cases completed in 2003.	215	
6.5.8.3.7.	<i>Average time required for disposal of cases</i> Indicate the average time (in months) required for the disposal (completion) of a case. This number should include both the time spent on (a) the investigation of the complaints and (b) the disciplinary proceedings.	2	
7.	SMO 7		
7.1.	<i>Accounting Standards in Law/Regulation</i> Does law or regulation establish the set of accounting standards to be used for preparation of financial statements of private	1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities	

Number	Question Title/Text/Help text	Answer	Comments
	<p>sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the accounting standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 7.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the accounting standards, please respond "no". Section 7.2. of this module includes questions about the standard-setter and the accounting standards that are established.</p>	<p>2 <input checked="" type="checkbox"/> Yes, for financial statements of non-listed entities</p> <p>3 <input type="checkbox"/> No, for financial statements of listed entities</p> <p>4 <input type="checkbox"/> No, for financial statements of non-listed entities</p>	
7.8.	Law/Reg and Accounting Standards		
7.8.1.	<p><i>Law/Reg Accounting Standards - Private Sector</i></p> <p>Is there only one group of accounting</p>	<p>1 <input type="radio"/> The accounting standards for</p>	

Number	Question Title/Text/Help text	Answer	Comments
	standards or are the accounting standards applicable to listed entities different from non-listed entities?	<p>listed entities and non-listed entities are the same set of standards</p> <p>2Ⓐ The accounting standards for listed entities and non-listed entities are not the same set of standards</p>	
7.8.3.	<p><i>Accounting Standards for Listed</i></p> <p>Does the law/regulation require the use of International Financial Reporting Standards issued by the International Accounting Standards Board for preparation of financial statements of listed entities? Select the answer option that is most appropriate.</p>	<p>1Ⓐ The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs)</p> <p>2Ⓐ For listed entities, the law/regulation contains the full text of each IFRS</p> <p>3Ⓐ For listed entities, the law/regulation contains the main principles of the IFRSs</p> <p>4Ⓐ For listed entities, the law / regulation has a requirement to use IFRSs using another approach (please describe)</p> <p>5Ⓐ For listed entities, the law / regulation requires the use of national standards with no reference to IFRSs</p>	

Number	Question Title/Text/Help text	Answer	Comments
7.8.4.	<p><i>Accounting Standards for Non-Listed</i> Does the law/regulation require the use of International Financial Reporting Standards issued by the International Accounting Standards Board for preparation of financial statements of non-listed entities? Select the answer option that is most appropriate.</p>	<p>1 <input type="radio"/> The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs)</p> <p>2 <input type="radio"/> For non-listed entities, the law/regulation contains the full text of each IFRS</p> <p>3 <input type="radio"/> For non-listed entities, the law/regulation contains the main principles of the IFRSs</p> <p>4 <input type="radio"/> For non-listed entities, the law / regulation has a requirement to use IFRSs using another approach (please describe)</p> <p>5 <input checked="" type="radio"/> For non-listed entities, the law / regulation requires the use of national standards with no reference to IFRSs</p>	
7.8.7.	<p><i>National Accounting Standards - Non-Listed</i> Provide the name of the national accounting standards for non-listed entities and other authoritative pronouncements established by law/regulation.</p>	<p>OMFP 1752/2005. this regulation implements accounting regulations in accordance with the 4th and 7th EU Directives.</p>	

Number	Question Title/Text/Help text	Answer	Comments
7.8.8.	<i>MB Responsibilities National Standards SMO 7</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> 1 Develop or assist in developing the proposed standards as law / regulation <input type="checkbox"/> 2 Develop other authoritative pronouncements <input checked="" type="checkbox"/> 3 Promulgate the accounting standards (e.g. by publishing or communicating the standards to the public) <input type="checkbox"/> 4 Other (please describe) <input type="checkbox"/> 5 None of the above	
7.8.9.	<i>MB Responsibilities and IASB SMO 7</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	<input type="checkbox"/> 1 Develop other authoritative pronouncements <input checked="" type="checkbox"/> 2 Promulgate the IFRSs established by law / regulation (e.g. by publishing or communicating the standards to the public) <input type="checkbox"/> 3 Other (please describe) <input type="checkbox"/> 4 None of the above	
7.8.11.	<i>Describe Activities and Law/Reg SMO 7</i> Describe your organization's activities for promulgating and / or implementing the standards.	-CECCAR translated the 2005, 2006 and 2007 version of the IFRS - The Body takes part in the process of preparing standards along with	

Number	Question Title/Text/Help text	Answer	Comments
			the national standard-setter.
7.8.13.	<p><i>National Standards and Convergence SMO 7</i></p> <p>Please describe the activities your organization has undertaken to promote IFRSs and other IASB pronouncements to the relevant government or regulatory body that sets national standards. Include in your explanation descriptions of any specific activities and the outcome.</p>	<p>-The translation of the standards and of all the documents issued by the IASB and IAASB.</p> <p>- IASB and IAASB papers are made available to the national standard-setter</p> <p>- The Body takes written and oral measures on every occasion, in order to introduce and enforce the documents issued by the IASB and IAASB.</p>	
7.9.	Law/Reg and IASB Pronouncements		
7.9.1.	<p><i>Incorporation into Law/Reg SMO 7</i></p> <p>Is information publicly available about IFRSs and other IASB pronouncements that have been established into law/regulation, including:</p> <p>IFRSs and other IASB pronouncements that have been established into law / regulation; Whether the IFRS or IASB pronouncement established into law / regulation is the</p>	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IFRS or IASB pronouncement; The differences between IFRSs and IASB pronouncements and what was established into law / regulation; and The reasons for the differences?</p>	2 <input checked="" type="radio"/> No	
7.9.2.	<p><i>Incorporation Description - Law/Reg SMO 7</i></p> <p>If the information about the status of IFRSs and other IASB pronouncements that have been established into law is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p>If this information is not available, complete the SMO 7 Comparison with IASB Pronouncements.doc SMO 7: Comparison with IASB Pronouncements report and submit it in Word format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 7: Comparison with IASB Pronouncements" report.</p>	1 <input type="radio"/>	Yes, information is available and in English and will be submitted to Compliance Staff

Number	Question Title/Text/Help text	Answer	Comments
		<p>2○ No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 7: Comparison with IASB Pronouncements" and submit it to Compliance Staff</p> <p>3⊙ No, information is not available</p>	
7.10.	Translation SMO 7		
7.10.1.	<i>Translation of IFRSs</i> Are the IFRSs and other IASB pronouncements translated into national language?	<p>1○ No, as English is an official language or widely spoken language</p> <p>2⊙ Yes, the IFRSs are translated</p> <p>3○ No and English is not an official language or is not widely spoken</p>	
7.10.4.	<i>Translation coordinator SMO 7</i> Who is the translation coordinator? Select the answer option that is most appropriate.	<p>1⊙ Our organization is the translation coordinator</p> <p>2○ The government or another organization is the translation coordinator</p> <p>3○ Our organization and the government or another organization are the translation coordinators</p>	

Number	Question Title/Text/Help text	Answer	Comments
7.10.5.	<i>Key Terms SMO 7</i> Does the translation process include a list of key terms?	1 <input type="radio"/> Yes 2 <input type="radio"/> No	
7.10.6.	<i>Faithful Translation SMO 7</i> What processes are in place to ensure a faithful translation of the IFRSs?	CECCAR abides the due process as prescribed by IASB.	
7.11.	<i>Promotion Activities SMO 7</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IFRSs and other IASB pronouncements and activities.	- Cooperation with the national standard-setter and insisting on the enforcement of the standards issued by the IASB and IAASB. - professional accountants' education taking into account the papers issued by the IASB and IAASB through a continuous review of the national continuous professional development program.	
8.	Certification of Chief Executive		
8.1.	<i>Complete Certification</i> Once all required questions have been completed, the Certification of Chief Executive should be signed and submitted to Compliance Staff. Click here to download a copy of the Certification form.	1 <input checked="" type="checkbox"/> Yes, the Certification of Chief Executive has been submitted	

Number	Question Title/Text/Help text	Answer	Comments
		2□	