
The profile of the internal auditor in the Romanian banking sector

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Abstract

Internal audit in the banking industry is one of the most debated topics nowadays. The paper's objective is to examine the profile of the internal auditor in the banking industry of Romania. The research design is empirical in nature. The researchers use the development of job announcements for the position of internal auditor in the Romanian banking industry. The announcements are classified according to: language of the job announcement; geographical area of the employer; the internal auditor's tasks; the internal auditor's professional requirements; education and qualification; practical experience; personal attributes; age; salary etc. The results of the research consist in the current profile of an internal auditor in a Romanian bank. The research fills in an important gap in the Romanian academic literature, which lacks studies regarding the internal audit in the banking industry.

Keywords: Internal audit, banking, profile, Romania.

JEL Classification: M42, M48.

To cite this article:

Țurlea, E. and Mocanu, M., (2016), The profile of the internal auditor in the Romanian banking sector, *Audit Financiar*, vol. XIV, no. 11(143)/2016, pp. 1235-1245, DOI: 10.20869/AUDITF/2016/143/1235

To link to this article:

<http://dx.doi.org/10.20869/AUDITF/2016/143/1235>