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# Organizational Practices Related to Internal Audit in Economic Entities from a Pandemic Perspective

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Mihai-Daniel GAVRILĂ,  
master student, Bucharest University  
of Economic Studies,  
e-mail: gavrilamihai17@stud.ase.ro

Alexandra ȘTEFAN,  
master student, Bucharest University  
of Economic Studies,  
e-mail: stefan5alexandra@stud.ase.ro

## Abstract

*In the context of economic turmoil and the amplification and diversification of risks to which companies are exposed, internal audit plays an increasingly important role. This is enhanced by the inclusion of internal audit as a component of corporate governance, linked to the interests of investors and other stakeholders. The present research is two-dimensional: the first component includes a review of the literature on internal audit. The second component includes a qualitative research on the identification of organizational coordinates of internal audit at company level, in relation to specific regulatory requirements, in the pandemic period. The results revealed interferences and limitations with respect to compliance with regulated organizational practices on internal audit in relation to the sector in which companies operate.*

**Key words:** internal audit; BET index; companies; Bucharest Stock Exchange; regulation;  
**JEL Classification:** M48, M48, L21, G38

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