NEW APPROACHES REGARDING THE AUDIT OF INVESTMENTS

Carmen ŢURLEA
The Bucharest Academy of Economic Studies, Romania

ABSTRACT
The information can have strong consequences for any decision-maker. When there is a lack of information, the interested users attach, inevitably, additional risks, and, in the case of the investors, in order to cover these risks, they will ask for the increase of remuneration of their invested capitals, that means high costs for the company. In this sense, the audit of investments has as purpose the increase of the credibility of economic and financial statements, but also the protection of the interests of all categories of information users and of all categories of investors.

KEYWORDS: audit, budget, cash-flow, documentation, information, investments, profitability, report, risk.

JEL CLASSIFICATION: G32, M42.

REFERENCES