

# ***INVESTMENT DECISION IN CAPITAL MARKET AND THE ROLE OF AUDITING ACCOUNTING-FINANCIAL INFORMATION***

Author **Turlea Eugeniu**

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***Abstract:***

*On the financial transactions taking place in capital and loans and property transactions; it is the long-term capital, which is issuing and selling securities Securities serving as support for the exchange of equity. Audit research of capital markets is up to date and need to consider where attention is focused on the propensity of investors and decisions taken by them. The decision involves investors correlation between current and future benefits, where is the need for adequate and relevant information.*

***Keywords:*** *audit, financial transaction*

***JEL codes::*** *M42*