



UNELE ASPECTE CU PRIVIRE LA DIFERENȚA DIN PRIMA CONSOLIDARE LA SOCIETĂȚILE DE GRUP SOME ASPECTS OF THE DIFFERENCE IN THE FIRST GROUP COMPANIES TO STRENGTHEN

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In this paper the author makes references to some aspects looking th first consolidation difference of the group society. This difference appears when a society buys the shares of another society to a subsequent moment of its foundation and the acquisition price is different from the cote-part of the own capitals that reverts to the buyer. The first consolidation difference may be positive or negative. Further on, the author presents an example looking the mentioned aspects.