The proportional integration method used for the agricultural societies consolidation

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In this paper the author presents some aspects looking the proportional integration method that is used for some agricultural societies consolidation. In this purpose we present the necessary steps that are followed in order to application the proportional integration method that represent a particular form of the aggregate integration. We also make some references about the fact that according to this method, in the consolidated balance-sheet the positions "Result belongs to the minorities participations" and "Minorities participations" will always have the null value.