



The consolidation of the commercial societies with agricultural profile through the total integration method

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In this paper the author presents some aspects regarding the consolidation of the commercial societies with agricultural profile through the total integration method. In this purpose we present the necessary steps that are followed in order to application the aggregate integration method. We also make some references about the specific positions that appear with this occasion in the consolidated balance-sheet, such as: the group result, the result belongs to the minorities participations and the minorities participations.