



## Modalitati de control exercitate intre societatile de grup

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The obligation to achieve the consolidation comes to a commercial society, no matter the property form, from the moment that it exerts, directly or indirectly, an exclusive control, a joint control or a significant influence of one or more entities. The control types which the mother-society can exerts of other unities are various. These refer to the exclusive control, joint control and significant influence. The control signification in the aggregate integration situation is different in the IASB and American opinion. Thus, in the IASB vision the control is not reduced to the owning of the majority of the voting rights of the societies that formed the group. According with the American opinion the aggregate integration is not allowed for the societies that are not owned for the majority of the voting rights.