



Unele aspecte privind IAS 27 “situații financiare consolidate și individuale”

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This norm is applied for the working out and the presentation of the consolidated financial statements of an enterprises group which are exclusive controlled by the mother-society, and also for accounting in its separate accounts of the participations in the branches. In the international spirit norm the branch represent an enterprise which is controlled (exclusive controlled) by another one. The mother-society is the unity that has one or more branches. The ensemble constituted from the mother-entity and its branches form a group. According to this standard, the method used for the societies consolidation is the aggregate integration.