Abstract
The mechanisms of consolidation applicable to the grouping of companies will vary significantly following the used legal format and of the country in which they are applied. In a fusion, where the acquired companies dissolve legally, the countable consolidation will be realised a single time. In the cases of stocks acquisition, in which the societies will conserve their legal personality independent, they will be applicable different methods from consolidation and will have to be realised this process whenever required consolidated final statements. Those consolidated financial statements are required either for financial or legal purposes, having to conserve independent the accounting records of all the integral societies.

Keywords
Consolidation, consolidated group, controlling company, associated company, subsidiary company.