

PARTICIPATION AS A FORM OF ECONOMIC ACTIVITY

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Abstract:

This paper attempts to define the concept of participations and its manifestations in the Romanian economy. Within this research a number of questions related to participations as a form of economic activity have raised, questions that led to the formulation of certain hypotheses which were tested based on data obtained from the analysis of national and international literature. This paper can be considered as a start of a research that will extend to financial investments. The research methodology used in compiling this material presupposed theoretical documentation on the concepts, forms and ways of expression of participations, based on the literature, both native and foreign, which we managed to study. We appreciate however that the research we made allowed us to start with some assumptions, namely that both in the economic theory and in the financial - accounting practice, the concept of participations is insufficiently clarified and defined. Broadly, any participation is a financial investment due to the upward evolution trend which the participations and the combinations of companies are facing nowadays.

Keywords: *participations, information flow, decisional support*

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