

GROUPS OF COMPANIES AND THE TRANSACTIONS IN BETWEEN: A QUALITATIVE ANALYSIS OF THE IN INTERNATIONAL AND NATIONAL LEGISLATION

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Abstract:

The presence of the groups of companies in most sectors of activity, their significant weight in the world trade in goods and services and the importance of the transactions between them are the factors that have determined us to choose this research theme. In recent years, the formation of groups of societies has been a major phenomenon and, due to this, we consider it desirable to pay special attention to the legislation governing the work of these groups. Starting from this hypothesis, we intend to analyze the degree of similarity between the specific regulations in this field in Romania and the international standards in this research. In order to perform this qualitative analysis, we used the Jaccard similarity coefficient.

Keywords: *group of companies, affiliated parties, related-party transactions, Jaccard index*

JEL codes: *G34, G38, M48*