Consorcios de empresas Una nueva herramienta para PyMes? [

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Analítica

Today's globalized and dynamic society, requires companies a constant reformulation of their stra- tegies to satisfy the needs of a demanding market. Enterprise practice started to record a less isolation and greater integration behaviour, a phenomenon that has been treated in an interdisciplinary way in search of convergent points of view to provide greater clarity and consistency. The objectives of this research paper are to briefly discuss the four founding members of MERCOSUR legal framework and to analyze the accounting framework in Uru- guay and Argentina. In order to generate knowledge, an approach of multimodal methodology was adopted, quantitative and qualitative, with predominance of the qualitati- ve one. We conclude that modern organizations have not displaced traditional ones, and coexist with them leading to a wide range of variants. Effective legis- lation in the Mercosur gives to account of its diver- sification warning about the importance of harmo- nizing. Accounting shows great similarity between Argenti- na and Uruguay, proposing alternatives to measure and display countable information, valid for both countries
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