"Crowdfunding" como método alternativo de financiación empresarial [

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text (article)

Analítica

Crowdfunding is a non-banking financing method that is cha-racterized by the grouping of potential investors through the Internet to finance a project. This article will introduce the concept, name, history and evolution of Crowdfunding. Next, the different modalities of the term are differentiated, which are essential to be able to analyze its legal, economic, fiscal and accounting nature. Regarding the accounting nature of the figure, it is concluded that there is no single way to record it, but rather that the accounting treatment is different for each of the five different modalities
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