

Argentina

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Official Language:	Spanish
Monetary Unit:	Peso
Stock Exchanges:	Bolsa de Comercio (Buenos Aires Stock Exchange)
Regulatory Authority:	Comision Nacional de Valores

Forms of Business Enterprise

Sociedad anonima (S.A.) -- public limited liability company
Sociedad de responsabilidad limitada (S.R.L.) -- private limited company
Sociedad colectiva -- general partnership
Sociedad en comandita (S.C.A. or S.C.C.) -- limited partnership
Joint Venture
Registered branch of foreign company
Sole proprietorship

Disclosure Practices and Requirements

Summary of a corporation's (S.A.) statutes must be published in the Boletmn Oficial (Official Gazette) and the deed of inaugural meeting together with a copy of the publication must be submitted to the Inspeccison General de Justicia (the official supervisory board) for approval. Once approval is obtained, it is presented to the Public Registry of Commerce.

Audited Statements

Publicly traded companies are required to file quarterly and annual, audited financial statements with the stock exchange. The reports are due within 110 days from the fiscal year's end and 70 days after the end of the three interim quarters.

The form and content of financial statements are established by the Companies Law, the National Securities Commission, the Central Bank (for banking and financial institutions), the Insurance Superintendent and professional pronouncements.

Financial statements include balance sheet, income statement (profit and loss account), statement of changes in shareholders' equity, statement of changes in working capital (or source and application of capital), notes, directors' report and supplementary analytical information.

Consolidated Statements

Companies that own a controlling interest in another entity must prepare consolidated financial statements to be presented as supplementary information accompanying annual statements.

Additional Information

Argentina is not a subscriber to the International Accounting Standards Committee, but its accounting standards are in general compliance.