

# AUE1601 Summary

SEMESTER 2 – 2015

## Topic 2: Interpretation, purpose, application and formation of a company

### Study unit 2.1

#### Related and interrelated persons, and control (Sec 2) and Subsidiary relationships (Sec 3)

- **Consanguinity:** blood relationship
  - First degree: children (incl. adopted) and parents
  - Second degree: brother, sister, grandparents, grandchildren – there is at least one generation between you and a person related to you in the second degree
- **Affinity:** due to valid marriage
  - First degree: husband and wife or living together similar to marriage
  - Second degree: same as the underlying degree of relationship by blood
- **An individual related to juristic person:**
  - Individual directly/indirectly controls juristic person
- **A juristic person related to another juristic person:**
  - Either of them directly or indirectly controls the other or the business of the other, or
  - Either is a subsidiary of the other, or
  - A person directly or indirectly controls each of them or the business of each of them

From revision slides:

Relationship between individual and juristic person (company)

- Individual holds majority of shares in company (51% or more)
- Individual together with related/inter related person holds majority of shares (e.g. John, his wife, and his brother together holds 51% or more)
- Individual's wife or brother or child or parents holds 51% or more (even though the individual may hold nothing)
- Individual, although holding 0% or less than 50% of the shares, has the right to appoint or choose directors who controls the board.

From revision slides:

Relationship between juristic person and juristic person (company and company)

- Company A holds 51% or more of the shares in Company B
- Company A is able to appoint or choose the directors that controls the board of Company B
- John and/or his wife together holds 51% or more of the shares in both Company A and Company B
- Company A holds 51% in Company B and Company B holds 100% in Company C (all three are related and part of the same group).

- **A person controls a juristic person or its business if:**
  - If the juristic person is a company:
    - The juristic person is a subsidiary of the first person (refer to first section under subsidiary relationships), or
    - The first person together with a related or interrelated person is
      - Able to directly or indirectly exercise or control the majority of voting rights of securities of the company, whether pursuant to a shareholder agreement or otherwise, or
      - Has the right to (or control of right) appoint or elect directors of the company who control the majority of the votes at a board meeting

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**S Marginson**



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## **Table of Contents Aue1601 Notes**

1. Understanding the eBook Aue1601 Notes
  - The Rise of Digital Reading Aue1601 Notes
  - Advantages of eBooks Over Traditional Books
2. Identifying Aue1601 Notes
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Aue1601 Notes
  - User-Friendly Interface
4. Exploring eBook Recommendations from Aue1601 Notes
  - Personalized Recommendations
  - Aue1601 Notes User Reviews and Ratings
  - Aue1601 Notes and Bestseller Lists
5. Accessing Aue1601 Notes Free and Paid eBooks
  - Aue1601 Notes Public Domain eBooks
  - Aue1601 Notes eBook Subscription Services

- Aue1601 Notes Budget-Friendly Options
- 6. Navigating Aue1601 Notes eBook Formats
  - ePub, PDF, MOBI, and More
  - Aue1601 Notes Compatibility with Devices
  - Aue1601 Notes Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Aue1601 Notes
  - Highlighting and Note-Taking Aue1601 Notes
  - Interactive Elements Aue1601 Notes
- 8. Staying Engaged with Aue1601 Notes
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Aue1601 Notes
- 9. Balancing eBooks and Physical Books Aue1601 Notes
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Aue1601 Notes
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Aue1601 Notes
  - Setting Reading Goals Aue1601 Notes
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Aue1601 Notes
  - Fact-Checking eBook Content of Aue1601 Notes
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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