



Crédito tributario de IVA en el sector manufacturero y su impacto en la liquidez empresarial [

2020

text (article)

Analítica

The objective of this research is to design a guide for the determination of the VAT tax credit in companies in the manufacturing sector that allows the improvement of their liquidity in the short term. The type of research was descriptive with a non-experimental cross-sectional design, since it worked with the financial statements of certain manufacturing companies in the city of Cuenca, without manipulating the study variables. It is observed that the acquisitions of services that are subject to a tax credit in a manufacturing company have a greater disadvantage for the unequivocal distribution in the productions with different rates, the most common cases of purchases for services and that have this difficulty are the expenses of security and cleaning. A guide was made for the determination of the VAT tax credit, which contributes to an efficient payment of taxes

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