



Efectos de la aplicación del marco normativo para entidades de gobierno en los indicadores financieros [

2020

text (article)

Analítica

This research analyzes the impacts of the application of the Regulatory Framework for Government Entities in the accounting results of the departments of Colombia, and the impact generated in the financial ratios. The study of the variations in the sample of the financial information of the 32 departments for the years 2017 and 2018 is carried out, accompanied by an analysis of difference of means prepared by means of the t-student statistical test. The results show an increase in assets in general, however there is a greater increase in total liabilities, causing a negative effect on debt and property ratios. This study is exploratory since until 2019 they are beginning to reflect in the figures of the financial statements such impacts, which generates great utility for the regulatory entities and responsible for establishing legal parameters for their application

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Editorial: 2020

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