



Análisis financiero del sector automotriz, un estudio aplicado a las empresas pertenecientes a una ciudad intermedia de un país en vías de desarrollo [

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Analítica

The following article presents a financial study applied to companies of the automotive sector in Ecuador with registered address in the city of Cuenca. The purpose of the study is to analyze and understand their financial performance during the period 2010-2016 in order to determine the factors that influenced the performance, behavior and main characteristics of such companies throughout the study period. For this purpose, an analysis of financial ratios such as liquidity, indebtedness, performance, activity and added economic value was carried out. The data used were collected from the Superintendence of Companies and the Association of Automotive Companies of Ecuador (AEADE). Results show that the automotive sector was affected in its development in the period 2010-2016, as the sector destroyed its economic value, mainly due to the economic crisis experienced by the country and the city under study in particular. The performance of its assets and equity also decreased in that period. Despite these results, the sector managed to subsist by decreasing its debt with third parties and negotiating payment time with suppliers

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