



# Além das Quatro Linhas: Uma Perspectiva Financeira dos Clubes Desportivos do Estado do Rio de Janeiro [

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text (article)

Analítica

The Sports Clubs became objects of great attractiveness for Brazilian society. With the increase in their popularity and their financial transactions was initiated several moves to a more responsible management and above all these professional. In this sense, this article aims to highlight the accounting and financial situation of the four main Sports Clubs in the state of Rio de Janeiro, with the positive and negative points of each management and carrying out a comparison between them. To achieve this goal, was applied to the liquidity ratios clubs, indebtedness, profitability, EBITDA, EVA, besides the use of statistical tool Factorial Analysis. The results showed that clubs should worry about the financial position they hold, as had low liquidity, high debt ratios and even destruction of added value

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