



# **Análisis de eficiencia financiera de las empresas cotizantes en el mercado accionario colombiano para el periodo 2012- 2017 [**

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text (article)

Analítica

This paper aims to evaluate the financial efficiency of 69 companies listed in the Colombian stock market between 2012 and 2017, to understand how these organizations carry out the optimal allocation of resources. For this purpose, data envelopment analysis (DEA)-CCR, BCC, and EE models-is applied to the following variables: operating income, property, plant and equipment, investments, and inventories. The results showed that most of the companies did not efficiently allocate their resources during the considered period, given that, on average, only 17 companies (26.82%) achieved efficiency, and only 6 of them maintained it uninterruptedly. Moreover, the study concludes that the scale type used by companies is not determinant in the efficiency result obtained.

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