

Análisis financiero basado en la técnica Fuzzy Logic, como instrumento para la toma de decisiones en la empresa Italimentos Cia. Ltda. [

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Analítica

Traditional studies on solvency and profitability ratios use traditional mathematics and methods, based on historical statistics for short-term decision making. In this sense, the decisions of businessmen have been based on data possibly biased and closed without allowing to catch the uncertainty that the data throw at the time of the financial analysis of the companies. This research uses a new analysis technique called Fuzzy-Logic, which has allowed us to consider the current data for making correct decisions, trapping uncertainty, through the principle of gradual simultaneity that states: "A proposition it can be both true and false, on condition of assigning a degree to its truth and a degree to its falsity." Research is important because it helps to perform an analysis of the financial statements closer to reality, since it will allow two types of scenarios, these being: the best of cases and the worst case, and provide social security statements for to be able to make the best decisions, counting with more reliable and quality information for the company. In addition, in the realization of this work it was possible to find the difference between the traditional financial analysis and the application of the technique called Fuzzy Logic, it helped to establish more real results for the correct decision making in the future, providing an alternative for the decisional accounting

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