



Aplicación de indicadores financieros e inductores de valor como herramienta de optimización en las decisiones estratégicas empresariales [

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Analítica

Investors constantly seek to increase their assets by placing their resources in organizations that allow them to obtain better benefits. To this end, companies direct their efforts towards generating added value, by determining strategies that contribute to obtaining favorable profitability, thus guaranteeing the continuity of positive results in the long term. This article is oriented to the analysis of the application of financial indicators and value inductors that allow evaluating the economic and financial situation of the company for making suitable decisions that contribute to the generation of business value. For this, this analysis was carried out on a group of 34 companies that make up the Commercial Sector with the application of complete IFRS of the city of Cuenca, Ecuador. The research methodology is developed under a quantitative approach, of explanatory scope and of non-experimental design under the panel data structure. From the calculation of the EBITDA, EBITDA Margin, KTNO, PKT, PDC, FCL and EVA inductors, the ANOVA tool is used to show key information, where it is concluded that the companies of the Commercial Sector in the city of Cuenca in the period 2015 to 2019 destroy value for their owners.

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