



El aprendizaje de Economía Financiera y Contabilidad con Simul-e [

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text (article)

Analítica

The aim of this work is to meet the need for tools which, under the requirements derived from the creation of the European Higher Education Area, promote the skills associated with the use of simulators. To achieve this, an integral simulation model for the financial and economic area of a company has been developed on Excel and VBA. We have called it Simul-e (<http://www.simul-e.net>). The application is simple and intuitive and as it is developed on a spreadsheet, very versatile. A large number of current, investment and finance decision making variables have been included in its design. At the same time, the simulation process returns to the user a significant number of output variables, structured in seven interim and annual financial statements: some orientated towards the presentation of accounting information and others towards their analysis. Furthermore, it determines variation rates, structural percentages and ratios, allowing the user to examine all the possible consequences of any decisions made on assets, liabilities and economic and monetary flows. The simulator allows changing time periods to be used (monthly, bimonthly, quarterly,...) and allows the restriction of input that facilitates learning, promotes the sensitivity analysis and offers the user the possibility of designing ad hoc reports and documents

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