



## Análisis de las cuentas por cobrar de un instituto de belleza [

2019

text (article)

Analítica

This article analyzes the accounts receivable of a Beauty Institute of the city of Guayaquil, which has presented a poor control in the management of accounts receivable because of the lack of organization in their accounting records, and the lack of a procedure manual for the credit and collections area. In this sense, the company has experienced a growth in the delinquency of its customers, which has led to a high level of indebtedness. Therefore, it is important to analyze the impact that accounts receivable have had on the financial statements during the period 2016 - 2017, in order to suggest measures that help improve their liquidity level, in order to have the necessary cash that allows them to fulfill their short-term obligations

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