



# Análisis de Estados Financieros (Spanish Edition)

*Luis Eduardo Villarroel Camacho*

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El presente libro expone las diferentes técnicas que se pueden emplear para efectuar el análisis de estados financieros y proporciona al lector los conocimientos, criterios y habilidades necesarias para el análisis integral de la situación económica financiera de una empresa, así como para efectuar proyecciones financieras, útiles para la toma de decisiones. La obra contiene dieciocho capítulos, dividida en cuatro partes. La primera parte contienen los conceptos teóricos básicos, en la segunda parte se exponen los métodos de análisis financiero y los principales indicadores financieros, la tercera parte trata sobre la planeación financiera a largo y corto plazo y la cuarta parte contiene temas especiales sobre el análisis de estados financieros de entidades financieras, el análisis de créditos en entidades financieras y modelos de cuadro de mando financiero. El libro es eminentemente práctico y está diseñado para el autoaprendizaje de la materia. En su redacción se ha pretendido exponer los conceptos teóricos de la forma más clara y concreta posible, haciendo énfasis en su aplicación práctica. Para facilitar la comprensión de la materia cada capítulo contiene una amplia colección de ejemplos y estudio de casos reales, así como de preguntas y problemas para su autoevaluación. Este libro recoge la experiencia profesional y experiencia docente del autor de veinticinco años. El texto está dirigido a estudiantes universitarios de la materia así como a gerentes, directores y profesionales de ciencias empresariales.

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