

FINANZAS OPERATIVAS

CÁLCULO FINANCIERO

Cuando tomo decisiones de financiación, lo que hago es buscar ver con que voy a financiar mis actividades. Si lo voy a hacer con el activo, con el pasivo o con el patrimonio neto.

El cálculo financiero me va a permitir analizar, evaluar y tomar decisiones financieras, de inversión, de financiación, política de dividendos, estrategias de control de gestión y dirección.

Pasivo → acreedores intereses

Patrimonio Neto (PN) → dividendos, valor de acciones

$$\text{ACTIVO} = \text{PASIVO} + \text{PN}$$

Sistema financiero



Los inversores que pueden ser empresas, familias, personas comunes, adquieren un derecho de propiedad (una acción, PN) o una obligación de pago (bono, PASIVO) sobre flujo de futuros fondos. Es decir, el **sistema financiero** en su rol de intermediario le proporcionará al administrador de la empresa la posibilidad de invertir u obtener financiamiento.

Un **activo financiero** es cualquier valor negociable que se comercializa en el sistema financiero y tiene las características de representar un valor monetario.

El banco recibe mi plazo fijo al 75% y se lo presta a otro a más tasa de interés para cubrir el interés propio del banco y los costos.

Características del sist. Financiero

- **LIQUIDEZ:** admiten su transformación en dinero con cierta facilidad sin sufrir pérdidas.
- **RIESGO:** en función del crédito del prestatario o de cambio en función de las divisas negociadas.
- **RENTABILIDAD:** en función del interés pagado y el régimen fiscal.
- **DISCRECIÓN:** que la transacción este amparada por el anonimato.
- **RETENCIÓN DE IMPUESTOS:** pueden afectar la rentabilidad.
- **NECESIDAD:** los instrumentos financiero se puede adaptar a las necesidades de los prestatarios.
- **TIEMPO:** las operaciones duran un tiempo.

El **dinero** es el medio de pago utilizado por la sociedad para efectuar el intercambio de bienes.

Apuntes De Finanzas Operativas Overdrive Com

Paíl Lira Briceño



Apuntes De Finanzas Operativas Overdrive Com:

Apuntes de finanzas operativas Paúl Lira Briseño,2017 *Apuntes de Finanzas Operativas* Paúl Lira Briceño,2017 El autor trata de responder la pregunta que se hacen muchos responsables de la gestión financiera de una empresa y que tiene que ver con el manejo de la liquidez del negocio Por ello Apuntes de Finanzas Operativas tiene como objetivo principal acercar a los lectores los conceptos y técnicas que conforman las Finanzas Operativas Este libro es fruto de la experiencia del autor en las esferas profesional y docente y se ha visto enriquecido por los comentarios de los lectores de su blog El libro explica a lo largo de seis capítulos los aspectos básicos del análisis financiero los ratios y medidas de creación de valor el apalancamiento la planeación financiera y la gestión y financiamiento del capital de trabajo Todas las unidades a excepción de la primera y la última incluyen pequeños casos o ejercicios donde se explica la metodología y los pasos a seguir **Apuntes de Finanzas Operativas** Paúl Lira Briceño,2016 Finanzas operativas Mauricio León Lefcovich,2000 Finanzas operativas: un enfoque sistémico , **Finanzas operativas** Rafael Valera Moreno,2017 **Apuntes de finanzas** Centro Estudiantes de Derecho,1920

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