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Autor: Gomez Ortiz Alberto

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The changing scenario where companies act requires the alignment of strategies with new paradigms generated by the wave of knowledge economy, the digital revolution and opening up markets worldwide. With these guidelines it is proposed that to successfully confront the prevailing environmental forces, management must have a strategic mindset, implementing new management schemes that favor the intensive use of intellectual capital and understand that financial indicators are usually used to evaluate the results only allow Partial analysis of internal and external factors that explain the achievements or business failures. This text incorporates these considerations, within the framework of new approaches concerning the planning and diagnosis of the business action associated with the detailed evaluation of competitive strategies, strategic objectives, risks, corporate precepts and prospects.