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## 205 Preguntas y Respuestas sobre Finanzas (205 Questions on Finance) (Spanish)

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### Abstract

**Spanish Abstract:** Este documento contiene 205 preguntas que me han formulado en los últimos años alumnos, antiguos alumnos y otras personas (jueces, árbitros, clientes,...). Se han recopilado para ayudar al lector a recordar, aclarar, reforzar, matizar y, en su caso, discutir, conceptos útiles en finanzas. La mayoría de las preguntas tienen una respuesta clara, pero otras son matizables.

Las preguntas se agrupan en 12 apartados: contabilidad y finanzas, flujos, endeudamiento, tasas de descuento, valoración, transacciones, divisas, bolsa e inversión, intangibles, creación de valor, eficiencia, noticias de prensa y crisis 2007-.... A todas las preguntas les sigue una respuesta breve.

El anexo 1 contiene un índice de términos y 150 preguntas de autoevaluación. El anexo 2 contiene comentarios a versiones anteriores de este documento.

**English Abstract:** This document has 205 questions from students, alumnae and other persons (judges, lawyers, clients, etc.). They are useful to clarify some useful concepts in finance. Most of the questions have a clear answer. The document also has short answers to all questions.


**Note:** Downloadable document is in Spanish.

**Keywords:** Shareholder Value Creation, EVA, Book Value, Return, Valuation, Beta

**JEL Classification:** G12, G31, M21

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La crisis financiera en dos meses debería estar finiquitada Posted: 2008
2. ¿Puede una empresa tener fondos propios (valor contable de las acciones) negativos?
3. Una valoración sirve para muy distintos propósitos. Señala algunos en operaciones de compra-venta
4. Además del PER y del ratio precio/ventas, ¿qué otros múltiplos se utilizan con frecuencia?

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