


## ORIGINAL

### Accounting management and its impact on the liquidity of a automotive conglomerate, Lima

### Gestión contable y su incidencia en la liquidez empresarial de un emporio automotriz, Lima

Elizabeth Teodocia Rodenas Carhuaz<sup>a\*</sup>  , Clelia Lisbeth Unchupaico Campos<sup>a</sup>  , Iván Apaza Romero<sup>a</sup>  

<sup>a</sup>Universidad Peruana Unión, Lima, Perú

\*Corresponding Author: Elizabeth Teodocia Rodenas Carhuaz 

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## ABSTRACT

The objective of the research was to determine the incidence of accounting management on the corporate liquidity of an automotive emporium, Lima, 2023. To do this, it was approached from a quantitative perspective, applied in nature, and with a correlational scope, with a sample consisting of 40 individuals distributed among managerial staff and workers from 4 companies in the automotive sector within the Lima metropolitan area. A documentary analysis of the different records was carried out using a guide, and a survey was applied to the workers, with a questionnaire, to understand their perception of how accounting control is implemented in their companies. An instrument was used whose responses were expressed through a Likert scale. The results indicated that there is a significant and positive incidence of accounting management on the liquidity of these companies. The fit indicators of the estimated structural model support the validity of the analysis, suggesting that the variables considered in the study are well related and adequately explain the relationship between accounting management and liquidity. In conclusion, the importance of implementing solid and efficient accounting practices in these companies is highlighted, emphasizing the need for accurate recordkeeping of operations, proper classification, the formulation of appropriate accounting plans, and effective account control.

**Keywords:** accounting management; corporate liquidity; accounting records; efficiency.

## RESUMEN

El objetivo de la investigación fue determinar la incidencia de la gestión contable en la liquidez empresarial de un emporio automotor, Lima, 2023. Para ello se abordó desde enfoque cuantitativo, de tipo aplicada y de alcance correlacional, una muestra constituida por 40 personas distribuidas entre personal directivo y trabajadores de 4 empresas del sector automotriz dentro de Lima metropolitana. Se realizó un análisis documental de los diferentes registros mediante una guía, además se aplicó una encuesta a los trabajadores, con un cuestionario, para conocer su percepción sobre cómo se ejecuta el control contable en sus empresas. Se aplicó un instrumento cuyas respuestas se expresaban mediante una escala Likert. Los resultados indicaron que existe una incidencia significativa y positiva de la gestión contable en la liquidez de estas empresas. Los indicadores de ajuste del modelo estructural estimado respaldan la validez del análisis, lo que sugiere que las variables consideradas en el estudio están bien relacionadas y explican de manera adecuada la relación entre la gestión contable y la liquidez. En conclusión, se resalta la importancia de implementar prácticas contables sólidas y eficientes en estas empresas, enfatizando la necesidad de un registro preciso de las operaciones, una clasificación adecuada, la formulación de planes contables apropiados y un control efectivo de las cuentas.

**Palabras clave:** gestión contable; liquidez empresarial; registros contables; eficiencia.

## INTRODUCTION

Accounting management is crucial to a company's success because it allows for constant evaluation of financial health and helps guarantee profits. For this reason, it is essential to have a solid accounting strategy, as it allows the company's financial situation to be monitored and valuable reports and projections to be generated. On a global scale, accounting management neglects attention to the administration's financial resources, thus jeopardizing budgets while not providing the required returns (Quizhpi et al., 2019). Most companies base their plans and objectives on this information, so it must be accurate and reliable, even though it is subject to constant change as the business world adapts to it. In Spain, there is a broad consensus that a healthy cash flow is crucial for companies since it determines whether or not they can meet their obligations on time and, therefore, avoid paying penalties for it.

Likewise, financial transactions can be managed with the help of competent accounting services, which provide management with the information it needs to make decisions that are in the company's best interests (Huachillo et al., 2020). As a result, small businesses in Latin America face several challenges as they try to find a way to manage their limited resources effectively. Many South American countries are experiencing liquidity problems, and, as a result, their payment terms have been extended from 30 to 60 days to 90 or 120 days, putting the financial stability of their suppliers to the test. This can often lead to supplier losses, causing the company more difficulties. Since suppliers are the source of companies' raw materials, no company could produce its goods without them (Torres, 2019).

Accounting management in Peru is a tool for directing companies toward their objectives. Our national companies are very skilled in various areas. However, their difficulties begin when they try to compete with multinational corporations on the international stage, where economies of scale work against them (Valeriano, 2020). The only way to compete with such unfair rivals is to be well-prepared for market changes and always have a backup plan ready. Therefore, companies must adequately manage their liquidity to have enough cash to meet their obligations (Córdova, 2017).

It has been proven that companies in the automotive sector have low liquidity because they lack effective mechanisms and plans to manage their business properly. They ignore the reality of the industry and instead focus on the plan and the monitoring they have established. This ineffective management causes the company to lack adequate turnover, which causes inadequate cash flow, non-payment, and other problems when dealing with creditors (Aliaga et al., 2021).

To achieve objectives, especially in the operational sphere, it is necessary to implement and manage appropriate strategies so that accurate and complete information on accounting processes can be used to monitor how things are working at all times. Companies must improve their liquidity to achieve their financial objectives for the current year, which measures how well they manage their financial resources. The study's overall objective was to determine the impact of accounting management on the business liquidity of an automotive emporium in Lima in 2023. The company must have sufficient cash on hand within efficiency margins to account for its expenses and payments, as well as to make efficient use of the company's resources and ensure adequate employee turnover.

Researching this topic is justified because it is important in the business and financial sphere and focuses on an aspect crucial for companies' economic health: accounting management and its impact on liquidity. Given the dynamic and competitive nature of the automotive market, understanding how accounting practices influence an automotive company's liquidity can provide valuable information for strategic decision-making. This study has revealed how to improve efficiency in managing financial resources, optimize cash flow, and guarantee financial stability in a sector as important as the automotive sector.

## State of the Art

Baldeón (2021), in his degree thesis entitled "Accounting Management and its Impact on the Business Liquidity of the Company Maquinera S.A.C., La Molina," aimed to identify the impact of accounting management on the liquidity of the company in La Molina, 2021. Córdova (2012) emphasized that liquidity is the ability of an asset to be quickly converted into cash without incurring a loss of value. Hongren (2007) stated that accounting management allows for the control of financial activities within an organization. With a sample size of 52, a non-experimental design with a cross-sectional approach to causal relationships, and a non-probabilistic sampling frame, a simple survey will be administered to all company employees. The descriptive results show that 52.4% of respondents consider accounting management positive, and 59.5% consider liquidity stable. According to the inferential results, the incidence of the accounting management variable on the liquidity variable was demonstrated; the Nagelkerke coefficient implies that accounting management has an incidence of 59.1% on liquidity.

Pérez and Sánchez (2019), in their degree thesis entitled "Accounting Management and its Impact on the Liquidity of the Construction Company Pérez & Pérez S.A.C. of the city of Moyobamba, year 2016". Aimed to determine the prevalence of accounting management failures in the liquidation of Pérez & Pérez SAC, a construction company based in Moyobamba, Bolivia, in 2016, through an applied design correlational study involving a sample of four accountants, a financial director, and supporting documentation. Among the findings, it was observed that the company's

accounting management activities showed shortcomings in 61% of the management activities, and only 39% were carried out adequately in 2016. This led to the conclusion that the accounting management showed deficiencies that had an impact on the level of liquidity that the company had in 2016.

#### *Accounting management*

Accounting management is the processes, activities, and strategies an organization carries out to record, analyze, control, and manage its financial information accurately and efficiently (Arguello et al., 2020). This involves systematically collecting and recording financial data, preparing financial statements, cost-benefit analysis, tax planning, and compliance with accounting and tax regulations. Its objective is to provide the organization with a clear and precise view of its financial situation, facilitating informed decision-making, compliance with legal obligations, and optimizing financial resources to achieve its objectives (Sánchez-Párraga and Zambrano-Itriago, 2023).

#### *Record of operations*

The records of accounting management operations, commonly known as accounting entries, are the basis for the compilation and analysis of the financial information of a company or entity (International Labor Organization [ILO], 2016). These records are essential for the accounting process, as they document all the company's economic transactions, including sales, purchases, income, and expenses, among others. Each accounting entry must include the date of the transaction, a description of the transaction, the accounts affected, and the amounts debited and credited. This information is crucial to maintaining the accuracy of the financial statements, which provide a clear picture of the company's financial situation, performance, and cash flow.

The correct keeping and maintenance of these records allows companies to comply with tax and legal regulations and make informed decisions based on accurate and current data (Sotomayor et al., 2020). For example, by analyzing transaction records, managers can identify areas of the company that are generating losses and take corrective action. Furthermore, these records are essential for budgeting, financial planning, and evaluating the profitability of future projects. Panchi-Mayo and Armas-Heredia (2022) explain that accounting records are an indispensable tool for effectively managing any company's finances, providing a detailed record of all its financial transactions.

#### *Company liquidity*

Corporate liquidity refers to a company's ability to convert its current assets (such as cash, accounts receivable, and inventory) into cash or cash equivalents quickly and without significant loss of value. In other words, it measures the ease with which a company can meet its short-term financial obligations, such as paying debts, salaries, and suppliers, without selling long-term assets or incurring additional costs (Latorre-Asmad et al., 2021). High corporate liquidity indicates that the company has sufficient liquid assets to cover its immediate obligations, which provides financial stability and flexibility to take advantage of investment opportunities (Acosta-Ruiz et al., 2021). On the other hand, low liquidity can be a sign of financial risk, as the company could face difficulties in meeting its financial commitments without having to take drastic measures, such as applying for additional loans or selling assets at unfavorable prices (Haro et al., 2023).

#### *Circulating reason dimension*

The current ratio, also known as the current liquidity ratio, is a key financial indicator that measures a company's ability to meet its short-term obligations using its current assets (Delfín and Rodríguez, 2022). It is calculated by dividing the company's current assets (such as cash, inventories, and accounts receivable) by its current liabilities (such as accounts payable, short-term debt, and other obligations that mature in the short term). A current ratio value greater than 1 indicates that the company has sufficient current assets to cover its current liabilities, suggesting good short-term financial health. However, a value that is too high could indicate that the company is holding excess inventory or is not using its working capital efficiently. This ratio is crucial for investors, creditors, and company management, as it offers a snapshot of the company's liquidity and ability to meet immediate financial commitments.

#### *Fast thinking dimension*

The quick ratio, also known as the acid test, is a financial indicator that measures a company's ability to pay its short-term obligations without selling its inventory or receiving additional income. It is calculated by dividing total current assets minus inventory by total current liabilities. This formula focuses on the company's most liquid assets, excluding inventory because of its less liquid nature and sometimes uncertain conversion speed into cash. The quick ratio offers a more conservative view of a company's immediate liquidity than the current ratio, providing insights into the company's ability to cover its short-term debts without relying on the sale of inventory, which can be critical in situations of financial distress.

#### *Cash ratio dimension*

The cash ratio is a financial indicator that evaluates a company's ability to meet its short-term obligations using only

its most liquid assets: cash and cash equivalents. It is calculated by dividing total cash and cash equivalents by current liabilities. This ratio is considered the most conservative of the liquidity indicators, as it does not consider other current assets, such as accounts receivable or inventories, which may take longer to convert into cash. The cash ratio provides a precise measure of immediate liquidity and the company's ability to meet its financial commitments in the short term without resorting to additional sources of income or liquidation of other assets. This indicator is handy for assessing the liquidity position in volatile or uncertain market situations (Dahiyat et al., 2021).

#### *Profitability ratio of the investment dimension*

The rate of return on investment, commonly known as ROI (Return on Investment), is a financial metric used to evaluate the effectiveness of an investment or compare the efficiency of several different investments. It is calculated by dividing the net profit of the investment by its initial cost, and the result is usually expressed as a percentage. This ratio offers a clear view of the financial return generated by each unit of currency invested, allowing investors and company managers to make informed decisions about where to allocate resources to maximize returns. ROI is widely used in the business world to evaluate everything from specific projects to the overall performance of the company, providing a simple but powerful measure of profitability.

## **METHOD**

### *Methodological design*

The research was approached from a quantitative perspective, given that accurate data has been used to demonstrate the hypotheses with quantitative procedures and methodologies and statistical analyses in verifying the problem posed (Hernández et al., 2014), according to the peculiar characteristics of the phenomenon observed about the influence of financing on liquidity within the organizations established as the object of study.

Likewise, the research was of an applied nature, according to Sánchez and Reyes (2015), whose characteristic is the application of theoretical knowledge to empirical situations to test its effectiveness in practice. Furthermore, the design was non-experimental, without any manipulation of the study variables; that is to say, only the situations in their natural environments were evaluated and observed to carry out the descriptive and inferential analyses that allowed the study objectives to be specified (Villasis-Keever et al., 2018).

On the other hand, its level was cross-sectional causal correlational. This was because the aim was to demonstrate the relationship between the variables in order to find their incidence and effects in the course of actions or practices. It will also respond to a cross-sectional approach since the information was collected, and the corresponding analyses were carried out in a finite time interval.

The population was made up of employees of four companies in the automotive sector in metropolitan Lima. Likewise, using census sampling, a sample of 40 people was selected, comprised of managers and workers from four companies in the automotive sector in metropolitan Lima. This population is distributed as follows: sales (8), management and administration (4), accounting and finance (8), and warehouse. (20).

### *Data collection*

Documentary analysis was carried out of the different records, documents, books, memoranda and reports, physical or digital communications, and emails, among others, to ensure that they are consistent with the latest changes resulting from the participation of the analysis of organizational financing and liquidity. Through a Documentary Guide, the companies themselves complemented the observation, given that they allowed us to see how far their investigation has taken them in terms of supporting documentation, and this provided bibliographic and chronological information on the work carried out by the staff.

In addition, a questionnaire survey was administered to the workers, an instrument that allowed data to be collected about the variables, the responses being expressed on a Likert scale. With the options 1: strongly disagree, 2: disagree, 3: neither agree nor disagree, 4: agree, 5: strongly agree. For the accounting management variable, an instrument composed of 9 items divided into the study dimensions of the said variable was used; for the corporate liquidity variable, the information was obtained using a documentary analysis that included records of operations, billing, records of income, records of expenses, records of taxes, records of accounting books and financial statements.

### *Information Processing*

Two main statistical approaches were taken for the analysis and interpretation of the information: first, a descriptive statistical analysis was carried out to specify matrices of the parameters for evaluating the sample and its dimensions, that is, to reveal the behavior of the sample response. This analysis was conducted using the statistical software SPSS V.26 and the program Excel.

In the second stage, inferential statistics were used to test the study hypotheses. First, a normality test was carried out to determine whether the data followed a normal distribution, determining the inferential statistical analysis type. In turn, the Kolmogorov-Smirnov normality test guaranteed that the study sample was statistically representative of the population, and its p-value was analyzed in light of the following null and alternative hypotheses.

Likewise, for the contracting of hypotheses, the coefficients of the structural model were addressed to clarify the incidence of accounting management on business liquidity. This articulated the correlative structural equation model between variables and dimensions and then consolidated the standardized figures of this model to define the goodness-of-fit indicators of the model consistently and to arrive at the degree of incidence between the variables. The statistical software Amos V.20 was used for this purpose.

## RESULTS

### Hypothesis test

The normality test was carried out to determine whether the data follow a normal distribution, which determined the type of inferential statistical analysis (parametric or non-parametric) used for the study. The Kolmogorov-Smirnov normality test was carried out to ensure that the study samples are statistically representative of the population, and its p-value was analyzed in light of the following null and alternative hypotheses.

$H_a = p < 0,05$  The data does not follow a normal distribution

$H_o = p > 0,05$  The data follow a normal distribution

**Table 1.**  
*Test for normality of the data*

	Kolmogórov-Smirnov			Result
	Statistician	gl	Sig.	
Accounting management	0,364	250	0,000	Not normal
Record of accounting operations	0,365	250	0,000	Not normal
Classification of accounting operations	0,378	250	0,000	Not normal
Formulation of accounting plans	0,371	250	0,000	Not normal
Auditing of accounting records	0,369	250	0,000	Not normal
Company liquidity	0,391	250	0,000	Not normal
Circulating reason	0,422	250	0,000	Not normal
Quick thinking	0,344	250	0,000	Not normal
Cash ratio	0,427	250	0,000	Not normal
Investment responsibility ratio	0,298	250	0,000	Not normal

Given that the normality test of the data in Table 1 indicated that the variables and the dimensions did not present normality (the p-value is lower than the theoretical significance value  $\alpha = 0,05$ ), the structural equation model was used to carry out the hypothesis test using the method of estimation of the asymptotic free distribution.

### Hypothesis testing

Accounting management has an important and positive impact on the business liquidity of an automotive emporium, Lima, 2023.

#### Specific hypotheses

$H_0$ : There is no significant and positive impact of accounting management on the business liquidity of an automotive emporium, Lima, 2023.

$H_4$ : There is a significant and positive impact of accounting management on the business liquidity of an automotive emporium, Lima, 2023.

#### Level of significance

The theoretical level of significance is set at  $\alpha = 0.05$ , which translates into a 95% confidence interval.

#### Test function

To apply the structural equation model, the “free asymptotic distribution” method was used. In addition, a direct (or positive) relationship is indicated if the standardized coefficient of the two variables is positive, while otherwise an indirect (or negative) interrelationship is shown).

#### Decision rule

If the observed significance “p” of the coefficients of the structural model is less than,  $H_0$  should be rejected.

If the observed significance “p” of the coefficients of the structural model is greater than,  $H_0$  should not be rejected.



Table 2  
Coefficients of the structural model of the incidence

Relationship			Coefficient	Standardized coefficient	S.E.	C.R.	Sig.
F2: Accounting management dimension	<---	F1: GC	1,235	917	0,128	12,750	***
z1: Record of operations	<---	F1: GC	1,000	0,796			
z2: Classification of accounting operations	<---	F1: GC	1,230	0,904	0,263	11,734	***
z3: Formulation of accounting plans	<---	F1: GC	1,329	0,893	0,092	10,874	***
z4: Auditing of accounting records	<---	F1: GC	1,102	0,868	0,232	10,432	***
m41: Circulating reason	<---	F2: Company liquidity	1,000	0,852			
m42: Quick thinking	<---	F2: Company liquidity	1,235	0,920	0,174	10,097	***
m43: Cash ratio	<---	F2: Company liquidity	1,378	0,884	0,287	14,476	***
m44: Investment responsibility ratio	<---	F2: Company liquidity	1,463	0,950	,097	13,940	***

\*\*\* Values close to zero

In table 2, we can see that there is a strong, significant positive impact of accounting management on the corporate liquidity of the participating sample.

### Calculations

Similarly, the four dimensions of the CG account for the variable in a unifactorial way, with positive normalized factor loadings of 0,796; 0,904; 0,893 and 0,868.

In addition, the four indicators of the accounting management dimension account for the variable in a unifactorial way, with high, positive standardized factor loadings (0,852, 0,920, 0,884 and 0,950 respectively), indirect relationships being estimated between, for example, ineffective management of turnover, inadequate cash flow, difficulties in making payments, lack of information when making decisions and low profitability.

**Structural model:**  $F2 = 0,91 \times F1 + e9$

F1= Accounting management

F2= Corporate liquidity dimension: 0,91 = consistent with the standard error coefficient.

**Measurement models:**

$z1 = 0,79 \times F1 + e1$

$z2 = 0,90 \times F1 + e2$

$z3 = 0,89 \times F1 + e3$

$z4 = 0,86 \times F1 + e4$

$m41 = 0,85 \times F2 + e5$

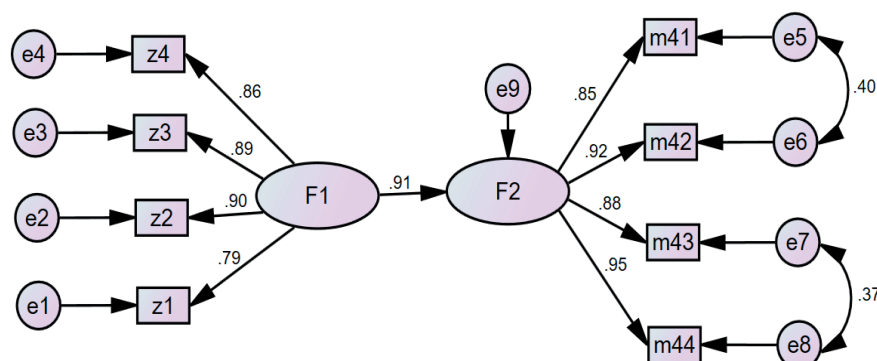
$m42 = 0,92 \times F2 + e6$

$m43 = 0,88 \times F2 + e7$

$m44 = 0,95 \times F2 + e8$

Figure 1.

Standardized coefficients of the structural model of the incidence of capital gains on the business liquidity of an automotive emporium, Lima, 2023



**Table 3.**

*Indicators of goodness of fit of the structural model, CG incidence on the business liquidity of an automotive emporium, Lima, 2023*

Pseudo R-squared	Fit measurement	Value	Acceptable limit *
Standardized adjustment index	NFI	0,824	≥ 0,9
Comparative adjustment index	GFI	0,973	≥ 0,9
Adjusted goodness of fit index	AGFI	0,673	≥ 0,85
Relative index of adjustment	RFI	0,794	≥ 0,9
Square root of the mean square error	RMR	0,008	≤ 0,1

\* Byrne, B. (2010). Structural Equation Modeling with AMOS. 2da. Ed. New York. Routledge Taylor & Francis Group.

All the goodness-of-fit indicators point to the conclusion that the estimated structural model is satisfactory.

Consequently, accounting management in business liquidity contributes 92% to the clarity of the records, since the observed significance of 0.000 is lower than the theoretical significance of 0,05 and positive or direct, given that the standard deviation of the coefficient is 0,917.

Likewise, the impact of accounting management on business liquidity and the contribution of each of its dimensions is observed. The recording of accounting transactions contributes 79% to liquidity, the classification of accounting transactions contributes 90%, the formulation of accounting plans contributes 89% and the control of accounting accounts contributes 87% to the liquidity of the company. In addition, the contributions to the teaching strategy dimension in the participants are shown as; the current ratio 85%, the quick ratio 92%, the cash ratio 88% and the investment responsibility ratio 95%.

## DISCUSSION

The discussion of the results obtained in this study highlights the crucial importance of accounting management in the business liquidity of an automotive emporium in Lima in the year 2023. The findings support the alternative hypothesis (H4), which affirms the existence of a significant and positive impact of accounting management on the liquidity of these companies. The goodness-of-fit indicators of the estimated structural model support the validity of the analysis, which suggests that the variables considered in the study are well-related and adequately explain the relationship between accounting management and liquidity. It is particularly relevant to note that the specific dimensions of accounting management, such as recording transactions, classification, formulating plans, and controlling accounting accounts, contribute significantly to strengthening corporate liquidity. In this sense, the study by Baldeón (2021) found that accounting management influences liquidity, which is determined by the role the company gives to its accounting area.

These results offer a valuable perspective for automotive empires' managers and financial officers, highlighting the need for effective accounting management to ensure sound financial health and an adequate capacity to meet financial obligations. In this regard, Dahiyat et al. (2021) stated that accounting management for liquidity is essential for companies because it allows them to keep an accurate and organized record of their financial transactions. This accounting information is crucial for strategic decision-making, financial planning, compliance with legal and tax obligations, and the evaluation of business performance. Meanwhile, Huachillo et al. (2020) confirm its role in measuring profitability, given that its effectiveness provides a clear view of the company's financial situation, which helps identify areas for improvement, maximize profitability, and guarantee long-term viability.

Accounting management is crucial in determining corporate liquidity, especially in highly capitalized sectors such as the automotive industry. This text explores how the proper administration of accounting resources can directly influence an automotive emporium's ability to meet its short-term financial commitments, ensure its stability, and foster its sustained growth.

Effective accounting management allows for precise evaluation of the company's assets and liabilities. In the context of an automotive emporium, this involves not only the valuation of vehicle and spare parts inventories but also the correct allocation of depreciation and debt management. Proper valuation is essential to determining the company's real liquidity, that is, its ability to quickly convert assets into cash without incurring significant losses.

Financial planning is another crucial aspect of accounting management that directly impacts liquidity. By preparing detailed budgets and financial projections, an automotive emporium can anticipate future cash flows, both in income and expenditure. This forecast allows the company to make informed decisions about investments, expansion, cost reduction, and debt and credit management, thus ensuring a balance between liquidity and long-term investments. The management of accounts receivable and payable is another fundamental pillar in accounting management that affects liquidity. For an automotive emporium, optimizing the sales collection cycle and negotiating payment terms with suppliers are key strategies for maintaining a healthy cash flow. This improves liquidity and strengthens business

relationships and the supply chain, which are vital elements in the competitive automotive sector.

Inventory management, from an accounting perspective, also significantly impacts liquidity. Rigorous inventory control helps minimize capital tied up in unsold stock, which is especially relevant in the automotive sector, where products have a high unit value and relatively rapid depreciation. An effective inventory strategy can free up financial resources, increase liquidity, and allow for greater operational flexibility.

Transparency and regulatory compliance are fundamental aspects of accounting management that affect business liquidity. Complying with tax and financial regulations avoids penalties that can negatively impact cash flow and improve corporate reputation. An automotive emporium that demonstrates accounting soundness and transparency positions itself favorably with investors, financial institutions, and business partners, which can translate into better credit conditions and, therefore, greater liquidity.

Finally, adapting to new technologies in accounting management offers unprecedented opportunities to improve liquidity. Implementing advanced accounting systems and data analysis tools allows an automotive emporium to obtain a more precise and real-time view of its financial position. This facilitates agile and data-based decision-making, optimizes resource management, and significantly improves business liquidity.

## CONCLUSIONS

In conclusion, this study strongly supports the idea that accounting management positively and significantly influences the business liquidity of automotive empires in Lima in 2023. The results highlight the importance of implementing sound and efficient accounting practices in these companies, emphasizing the need for accurate recording of operations, proper classification, the formulation of appropriate accounting plans, and effective control of accounts. These findings provide a solid basis for financial and strategic decision-making, giving managers the tools they need to improve liquidity and guarantee the long-term economic viability of automotive empires in the current business environment.

Likewise, accounting management is central to determining the business liquidity of an automotive empire. Companies can ensure their financial stability and promote sustained growth by effectively managing assets, liabilities, cash flows, inventories, regulatory compliance, and adopting advanced technologies. Liquidity, in the final analysis, not only reflects the company's economic health in the present but also ensures its ability to face challenges and take advantage of opportunities in the future.

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## CONFLICT OF INTEREST

None.

## AUTHORSHIP CONTRIBUTION

Conceptualization: Elizabeth Teodocia Rodenas Carhuaz, Clelia Lisbeth Unchupaico Campos, Ivan Apaza Romero.  
Data curation: Elizabeth Teodocia Rodenas Carhuaz, Clelia Lisbeth Unchupaico Campos, Iván Apaza Romero.

Formal analysis: Elizabeth Teodocia Rodenas Carhuaz, Clelia Lisbeth Unchupaico Campos, Iván Apaza Romero.

Research: Elizabeth Teodocia Rodenas Carhuaz, Clelia Lisbeth Unchupaico Campos, Iván Apaza Romero.

Writing - original draft: Elizabeth Teodocia Rodenas Carhuaz, Clelia Lisbeth Unchupaico Campos, Iván Apaza Romero.

Writing - proofreading and editing: Elizabeth Teodocia Rodenas Carhuaz, Clelia Lisbeth Unchupaico Campos, Iván Apaza Romero.