

**Beltrán Arias, Y. (2019). Financial management model for the non-agricultural cooperative "La Mariposa"**

Carlos Roberto García Salazar<sup>1\*</sup> <https://orcid.org/0000-0001-9103-6831>

<sup>1</sup>Universidad de Guantánamo. Cuba.

Autor por correspondencia: [carlosrgs@cug.co.cu](mailto:carlosrgs@cug.co.cu)

Master's thesis defended in 2019 by Yuber Beltrán Arias, Bachelor in Accounting and Finance, to opt for the title of Master in Accounting, he works as an Auditor of the MININT in the Province of Santiago de Cuba.

In Cuba, the cooperative sector has had a relevant development and has been erected with an effervescent force and with numerous potentialities, which are centered on the very essence of the cooperative enterprise that, with the objective of fulfilling its economic and social purposes, has a great impact on local development. In this way, it is shown that collective, cooperative and planned work can satisfy certain social needs.

The non-agricultural cooperative in the construction sector does not use financial performance statement analysis techniques to provide information on its financial situation and, in general, does not know how it generates and uses cash, which indicates that the evaluation of financial management is not satisfactorily carried out.

The work under review deals with financial management, the objective of which is the elaboration of a model for the evaluation of the financial management of the non-agricultural cooperative "La Mariposa" in the province of Santiago de Cuba.

In the development of the research and consequently with the problem and its objectives, the work has been structured in three chapters, a first chapter where the theoretical postulates and the antecedents of the financial management of the non-agricultural cooperatives in Cuba are exposed, which show the results obtained in the studies carried out on this subject, The second chapter describes the current state and the main characteristics of the financial management of the non-agricultural cooperative

"La Mariposa" and the third chapter shows the proposal of the new model of financial management of the non-agricultural cooperative "La Mariposa" and its evaluation by the users' criteria.

In the Beltran's work (2019), different methods were used at the theoretical level, Analytical-Synthetic, Historical-Logical, Functional Structural-Systemic Approach; at the empirical level, Observation, Survey to workers, Survey to leaders, Document analysis and Users' criteria; at the mathematical level, the percentage analysis. The users' criterion allowed the assessment of the feasibility of the proposed model, since after its evaluation, the majority agreed with the model in its level of relevance and quality.

The thesis provides a model that facilitates the evaluation of the financial management of the non-agricultural cooperative "La Mariposa", turned into a work tool easy to use and understand for its members, based on the necessary requirements to develop its work in correspondence with the demands of the Cuban economy, as well as updated conceptions on non-agricultural cooperatives.

The research is validated through the method of users' criteria allowing to demonstrate the feasibility of the proposed model, after its evaluation, most of them agree very much with this model in its level of relevance and quality.

There is correspondence between the objectives, conclusions and proposed recommendations. It has acceptable spelling, writing and style. The information is complemented with the use of tables distributed adequately in the development of the chapters and in the annexes section.

A total of 88 references are listed in the work reviewed. With 87.2% of the references belonging to the eighteen years of the 21st century; 9% correspond to the 1990s and the remaining percentage is distributed between the 1970s and the 1980s. The above indicators are acceptable, indicating that the citation pattern is adequate.

The information offered in this research is very useful for the training of new generations of economists, as it allows updating and reflection on each of the topics addressed by the author of the work.