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SMEs play an important role in the economic development of Mozambique. Access to finance is important for the growth of SMEs. Thus, the purpose of the study was to establish the factors that influence access to finance by SMEs. The factors that were addressed included structure of financial sector, awareness of funding opportunities, collateral requirements, and small business support services.

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1. INTRODUCCIÓN. Poder comparar entre sí tasas de diferentes nominaciones, tener la posibilidad de entender la información pública sobre tasas de interés, estar en capacidad plena de tomar decisiones sobre alternativas de financiación y aun de inversión, son posibilidades que se tienen a través de la cabal interpretación y la habilidad de manejo de las tasas de interés.

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RESUMEN. Se presenta el concepto, su interpretación y la rigurosa formulación de cada uno de los tres tipos de apalancamiento manejados en el ámbito de las finanzas; el apalancamiento operativo, el apalancamiento financiero y el apalancamiento combinado, como elementos que conectan directa y correspondientemente con la gestión de la empresa en sus fases operativa, financiera y global.

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