

EXECUTIVE SUMMARY

This study's main objective is to analyze the feasibility of creating a Microempresa Estudiantil de Asesoría Contable, Tributaria y Financiera in Ibarra, was initially made a diagnosis by direct investigation using the technique of surveys and information provided by the Super Quartermaster Companies. The theoretical basis of this study are based on literature and internet research that support the structure and development of this project , analyzing the administrative, accounting , financial, taking a special approach for the SME regarding the structure and development. The market study is based on the results obtained through the use of surveys to owners of SMEs in Canton Ibarra , information collected allowed us to determine , analyze and project the demand for the service , plus an analysis was made of the demand vs. supply with which one could determine the potential demand for the project. The study also analyzes the technical and project engineering, determining the ideal location for micro, likewise establishing the budget of investment required for the formation of the business. The initial investment required for the project is \$ 15,230 , value taken into account for economic measurement of this study , the first year will be achieved recover 8% of the investment, having considered this percentage growth in subsequent years, with recover the entire investment in the life in the study.

It is important to note that the project is feasible because for every dollar invested generated a profit of \$ 0.40 , and the most important being the inclusion to the labor of the students of Facultad de Ciencias Administrativas y Económicas de la Universidad Técnica del Norte.