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# Creación de valor para los accionistas: Conceptos básicos



Manejado frecuentemente por analistas y profesionales del mercado, el concepto de creación de valor, nuevo para muchos, sigue siendo algo difuso para un amplio espectro de inversores. Siguiendo su vocación docente, Pablo Fernández ha querido "dulcificar" la materia y ofrece a todos los lectores este artículo donde se analizan en detalle, y siguiendo un ejemplo práctico (Telefónica 1991-1999), todos los aspectos relevantes que afectan o están en relación con el concepto de creación de valor.

**E**l 31 de diciembre de 1991, Telefónica tenía en circulación 926,95 millones de acciones y el precio de cada acción en la bolsa fue 7,39 euros. El 31 de agosto de 1999 Telefónica tenía en circulación 3.198,84 millones de acciones y el precio de cada acción en la bolsa fue 15,1 euros. Por consiguiente, la capitalización de Telefónica aumentó desde 6.852 millones de euros en diciem-

bre de 1991 hasta 48.302 millones de euros en agosto de 1999. El aumento de la capitalización en ese período fue de 41.450 millones de euros. Pero esto no es la creación de valor para los accionistas de Telefónica en esos años. La **figura 1** muestra que entre diciembre de 1991 y agosto de 1999 el aumento de la capitalización de Telefónica fue 41.450 millones de euros, el aumento del valor para los accionistas

fue 41.739 millones de euros, y la creación de valor para los accionistas fue 29.208 millones de euros. Para llegar a la creación de valor para los accionistas, es preciso definir antes el aumento de la capitalización bursátil, el aumento del valor para los accionistas, la rentabilidad para los accionistas y la rentabilidad exigida a las acciones. Es importante no confundir la creación de valor para los accionistas con ninguno de los conceptos mencionados. A continuación se explican todos estos conceptos.

## 1. AUMENTO DE LA CAPITALIZACIÓN DE LAS ACCIONES

La capitalización de una empresa que cotiza en bolsa es el valor de mercado de la empresa, esto es, la cotización de cada acción multiplicada por el número de acciones. El aumento de la capi-

# Creación De Valor Para Los Accionistas

**Arturo Cuomo**



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