

## Accounting Performance of the Leading Companies in the Construction Sector in Brazil during the Period 2009-2012

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**Abstract :** The construction industry has been demonstrating increased growth and importance in Brazil's national economic development. This study aims to evaluate the financial performance of the leading companies in the construction sector in Brazil in the period from 2009 to 2012. An analysis is made of the capital structure, liquidity, and profitability of the six largest companies in the construction sector in Brazil: Brookfield, Cyrela, Gafisa, MRV, PDG and Rossi. The results are then compared with standard industry ratios. It was found that among the companies analyzed, MRV and Cyrela showed the best relative performance in the period under consideration.

**Keywords :** accounting ratios, construction, financial performance, Brazil

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