

Use of Futures Contracts and Options as Coverage of Price Risk in Cocoa Exports to the International Market

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ABSTRACT

This scientific article presents an analysis of the use of future contracts and options with coverage of price risk in cocoa exports to the international market and its economic influence in the country to achieve its development and growth. The economic influence in the country is derived from the decision making that is made through financial analysis, this is due to the economic, political instability and changes that occur in the market within Ecuador in other words it is known as risk, which are assumed by senior management within an organization. Through these risks there are tools which are denominated derivative financial instruments, which are of great importance since we anticipate a future profit decreasing risks and thus obtain the corresponding benefits that are short term.

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