



Análisis de la performance en las empresas: una perspectiva integrada (Manuales) (Spanish Edition)

António Pimenta da Gama, Maria Pilar Martínez Ruiz

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Evaluar la performance empresarial constituye una preocupación habitual para todos los responsables encargados de acometer tal proceso en las organizaciones. En este sentido, es preciso tener en cuenta el hecho de que, por sí solos, los indicadores financieros no reflejan en su totalidad la complejidad del sistema de variables que afectan el proceso de creación de valor, y por ende, el buen funcionamiento de las organizaciones. La implementación de la estrategia corporativa implica la elección de aquellos indicadores que resultan más adecuados para medir la consecución de los objetivos, así como, en su caso, tomar las medidas correctivas necesarias. Por ello, cada unidad, cada función o incluso, proceso organizativo, deben ser gestionados de conformidad con los parámetros y expectativas del sistema de medición establecido. Tomado como punto de partida estas ideas, este trabajo pretende contribuir al estudio de los problemas que son susceptibles de aparecer a la hora de evaluar la performance en las empresas y otros tipos de organizaciones, presentando de forma integrada los principales aspectos técnicos y comportamentales asociados.

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