

XXXI CONFERENCIA ACADÉMICA PERMANENTE DE INVESTIGACIÓN CONTABLE 2020

“Reporte de responsabilidad social y desarrollo sostenible: La relevancia de una contabilidad financiera, social y ambiental”

Título del Trabajo

Medición del Rendimiento en las Pequeñas y Medianas Empresas internacionales de la industria manufacturera de Chile

Autor (es):

Rafael Paredes Carrasco¹

¹ Escuela de Auditoría, Facultad de Ingeniería y Negocios, Universidad de Las Américas, Santiago, Chile, rafael.paredes@edu.udla.cl



Abstract

In this paper, a model of the Performance Measurement System (SMR) is proposed that can be implemented in international Small and Medium-sized Enterprises (SMEs) in the Chilean manufacturing industry. From 3,674 exporting SMEs in the manufacturing sector, the study was conducted with data from SMEs located in five regions of Chile. The total of SMEs contributed 20% of Chile's GDP. For data collection, a survey was prepared and a questionnaire was sent via email.

This research contributes to the relatively small but growing number of empirical studies investigating the link between SMR and the models that can be tailored after the COVID-19 pandemic ends and are present in the global economic downturn.

Key words: Internationalization of SMEs, Measurement of evaluation, SMEs, Performance Management System and Performance Measurement System (PMS).

