



Propuesta de indicadores contables económicos y financieros para la industria vitivinícola chilena y argentina

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Analítica

The management of organizations is increasingly based on quantitative indicators for the process of decision making. Moreover, indicators that are based on figures of financial statements officially submitted by companies have an additional strength for using information audited by external professionals. However, traditional accounting ratios are usually not adapted to the particularities of specific industries. Such is the case of the wine industry, which has an extended operating cycle, has biological assets, is affected by climatic and financial risks, among other features. Chile and Argentina are world leaders in the wine industry, object of our study. The overall objective of this research is to review the existing economic and financial accounting indicators, as well as information on which they are based, and propose some reformulations for use in the wine industry in Chile and Argentina. To achieve this, a sample of firms was taken and its financial statements were reviewed as well as the literature on existing ratios. Then, those ratios were applied to the selected cases. Finally, the results were contrasted with visits to vineyards to generate a proposal for improvements ratios. As a result, a list of updated ratios for use in wine companies was generated, as well as recommendations on the presentation of information. It is to note that large differences in measurement and presentation of information were found, despite using the same rules in the same industry. We believe that this research will encourage reflection on uniform measurement basis, as well as updated ratios for particular industries.

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