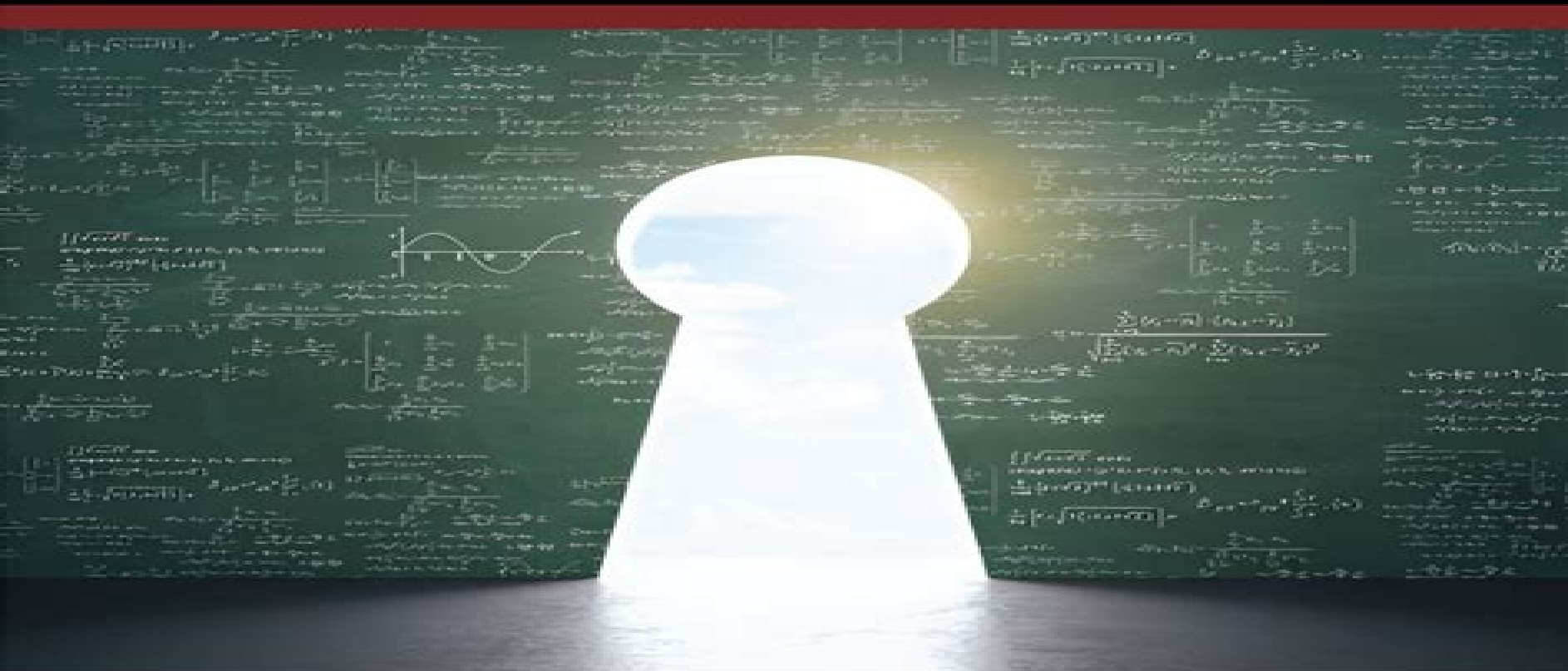


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José Daniel Pequeño,2025-06-30 La gestión de los intangibles en las empresas se constituye como un tema estratégico y central para la creación de valor así como también el mantenimiento de ventajas competitivas sostenibles Mediante una efectiva gestión de los intangibles la empresa puede incrementar su valor El valor total de los intangibles de una empresa se asocia a la diferencia entre su valuación y el valor de sus activos Para llevar a cabo la valuación se debe categorizar a la empresa realizar el análisis económico financiero de los últimos estados contables y analizar los distintos métodos de valuación para determinar cuál es el que mejor se adapta Luego se deben desarrollar los distintos intangibles que podemos encontrar en una empresa además de establecer en cada caso cuál es el ideal o representa la mejor práctica Para determinar la incidencia se debe aplicar un modelo Todos los desarrollados hasta el momento son parciales ya que algunos están orientados hacia la gestión otros hacia la medición y evaluación y finalmente aquellos que tienen como objetivo la valoración monetaria y financiera Ninguno está orientado y/o es aplicable a una empresa pyme de manera integral Por lo expuesto se expone un modelo integral aplicado a un caso real que permite detectar los intangibles determinar aquellos que tienen relevancia en la empresa realizando una ponderación y pudiendo fijar objetivos de mejora

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