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e lee en las conclusiones del artículo [*Inventory management, managerial competence and financial performance of small businesses*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.1108\JAEE-07-2019-0147)*,* escrito por Orobia, Laura A; Nakibuuka, Joweria; Juma Bananuka & Akisimire, Richard, publicado por el *Journal of Accounting in Emerging Economies*; Bingley, Tomo 10, N.º 3, (2020): 379-398: “(…) *Results suggest that both managerial competence and inventory management are significantly associated with firm performance. Further, inventory management mediates the relationship between managerial competence and financial performance. These results imply that managers need to be innovative and acquire more soft skills that are relevant for copying up with the turbulent environment, as emphasized in the DC theory. ―Largely, the findings of this study have important implications for academics, practitioners and regulators. Those in the academic sphere are now aware that inventory management mediates the relationship between managerial competence and financial performance, unlike previously, when academicians knew of the direct effect of managerial competence to financial performance. The managers and owners of small businesses now appreciate the importance of acquiring soft skills which are customer focused. Those in the practice of managing business now appreciate that being innovative in inventory handling helps to improve performance. The owner/managers need to be pro-active and familiarize themselves with better work methods that can improve inventory management and this will lead to improved financial performance. Policymakers such as the Government through the Ministry of Trade may require managers of such small businesses to acquire or have relevant skills for managing inventory. This may be done through developing policies that aim at empowering managers and owners of businesses to obtain more knowledge and skills that are critical for improving firm performance.*”

La utilidad del ejercicio puede ser una medida engañosa sobre la competencia de los administradores de un negocio. Los hay que producen excedentes si se les deja mantener su inercia. En cambio, hay otros que requieren de importantes y profundas decisiones para alcanzar resultados positivos. Una cosa son los mercados tranquilos y otra aquellos llenos de incertidumbres y sucesos inesperados que obligan a las organizaciones a tener una capacidad de respuesta muy alta. Algunos negocios producen utilidad en sus operaciones diarias, mientras otros dependen de las negociaciones especiales de la gerencia. El manejo del inventario es una cuestión clave en las empresas productoras e intermediarias. Hay que vender lo que se produce, lo que se puede entregar oportunamente, lo que ha pasado todas las pruebas de calidad. Muchas veces observamos pequeños negocios abarrotados de productos que pueden haber estado en los estantes muchísimo tiempo. Esta inmovilización del capital puede generar una pérdida de rentabilidad. En varias tiendas al detal observamos una gran variedad. El administrador intenta estar listo para atender las aspiraciones de sus clientes.

*Hernando Bermúdez Gómez*