



# Presupuesto sistémico (Spanish Edition)

*Enrique Herrscher*

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¿Qué es más importante: la estrategia o su implementación? Inútil pregunta: no sirve ni una mala estrategia, por bien que esté implementada, ni la tan común buena estrategia mal implementada.

Es a ese segundo caso que está dedicado El Presupuesto Sistémico. Se basa en la cantidad de emprendimientos y pequeñas o medianas empresas que, tras una buena idea, fracasan al implementarla.

De inicio, nos sorprende con una aseveración: ¡las estrategias no se implementan al nivel del Plan Estratégico! Recién se concretan al incluirlos en un presupuesto anual, que incorpore al funcionamiento habitual las innovaciones y los cambios. O sea: no el presupuesto “a la antigua”, con normas burocráticas y metas rígidas, ni la simple planilla Excel llena de números, sino un Plan Operativo en el cual todo esté relacionado, basado en sólidas “estrategias de implementación de las estrategias”.

Solamente así podrá el emprendedor o pequeño empresario verificar (antes de acometerlos) que sus planes no son imposibles de cumplir. De igual modo, podrán los socios fundadores ir desligándose del “día a día”, entregándole a los operadores un plan que, al menos “en principio”, sea comercial, administrativa, ética y financieramente viable.

Enrique G. Herrscher es titular de CAPSIST, Centro para la Acción y Pensamiento Sistémicos ([www.capsist.com](http://www.capsist.com)). Ha sido presidente de la International Society for the Systems Sciences; director de Administración de empresas medianas; director financiero de Standard Electric Argentina; y decano de la Escuela Superior de Administración de IDEA. Fue y es docente de diversas universidades públicas y privadas, y es autor de numerosos artículos y once libros.

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