Abstract

Agricultural enterprises in Mexico have traditionally lacked administrative technical expertise, have been limited to use the minimum tools necessary to meet their fiscal commitments, and have neglected innovative techniques that would allow them to increase the agribusiness' profits. In this setting, the Balanced Scorecard applied to the S.P.R., R. L. de C. V: Nueva Alianza de Agricultores in the municipality of Francisco I. Madero, Coahuila is intended to establish a culture of Strategic Planning in agricultural enterprises and thus contribute to the goal of increasing profits for the agribusinesses. From this perspective, this study intends to assist the proposal through the use of Strategic Analysis. First using a SWOT analysis to address the diagnostics; the result of which permits the generation of a strategic plan for the company, and finally, the design of the Balanced Scorecard proposal.

Keywords

Management control system, SWOT, Balanced Scorecard, agricultural production, indicators.