

1. □ CASO INTEGRADOR – SUMAQ PERÚ

Para uso en el curso Seminario de Finanzas – Semanas 1 y 2

Introducción

Era una tarde de marzo, calurosa y caótica, cuando **Valeria Córdova**, gerente administrativa de **Sumaq Perú**, se encerró en su oficina del segundo local en Miraflores. Tenía una llamada pendiente con su socio, el chef **Aldo Gamarra**, quien se encontraba negociando con inversionistas en California. Afuera, los mozos entraban y salían con pedidos mientras el administrador pedía a gritos la clave del archivo Excel que contenía la lista de pagos a proveedores.

Sumaq Perú era, sin duda, un éxito gastronómico. Desde su apertura en 2019, el restaurante de cocina fusión peruano-andina había conquistado el paladar limeño. El 2023 marcó un hito: abrieron su segundo local, duplicaron ventas y fueron destacados por medios gastronómicos.

Pero internamente, algo no iba bien.

“Vendemos como nunca, pero no sabemos a dónde se va el dinero”, repetía Valeria en cada reunión.

Toda la administración se llevaba en hojas de cálculo Excel que crecían semana a semana, sin control. Los ingresos entraban, pero no alcanzaban. No existía un flujo de caja proyectado. El personal rotaba constantemente y se quejaba del desorden. Las decisiones se tomaban al vuelo y no había una política clara de reinversión ni de retiro de dividendos. Nadie sabía con certeza cuánto valía realmente el negocio.

Diagnóstico financiero

Valeria sabía que necesitaban profesionalizar la gestión. Fue entonces cuando un asesor externo les explicó la importancia de separar el **corto plazo del largo plazo**, de medir la **liquidez**, la **rentabilidad**, y sobre todo, de contar con un sistema que integrara **procesos, personas y tecnología**: el **Sistema GAFE** (Gerencia de Administración y Finanzas Externo).

Estados Financieros – Sede Perú (2022–2024)

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JA Banks



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