

A Value-Oriented Metamodel for Small and Medium Enterprises' Decision Making

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Abstract : To be competitive and sustainable, any company has to maximize its value. However, unlike listed companies that can assess their values based on market shares, most Small and Medium Enterprises (SMEs) which are non-listed cannot have direct and live access to this critical information. Traditional accounting reports only give limited insights to SME decision-makers about the real impact of their day-to-day decisions on the company's performance and value. Most of the time, an SME's financial valuation is made one time a year as the associated process is time and resource-consuming, requiring several months and external expertise to be completed. To solve this issue, we propose in this paper a value-oriented metamodel that enables real-time and dynamic assessment of the SME's value based on the large definition of their assets. These assets cover a wider scope of resources of the company and better account for immaterial assets. The proposal, which is illustrated in a case study, discusses the benefits of incorporating assets in the SME valuation.

Keywords : SME, metamodel, decision support system, financial valuation, assets

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