Abstract: Planning was reaffirmed after the collapse of the neoliberal economic doctrine (at the beginning of this century). The relations between the plan and the market are complementary and non-exclusive. The market is also planned and market spontaneity is suppressed. The planning of all the levels is primarily present in the Eurasian economies that are not in crisis. The plan is also a creativity space.

Keywords: Planning, Concept, Program, Project, Budget, Direction, Coordination.

1. PRIOR CONSIDERATIONS

From a more general, theoretical standpoint, the planning process (the micro-level) implies an uninterrupted (continuous) flow of the research in analysis and predictability of the factors of the organizational and overall (external, internal and associated) environment, and on this basis of plan decision-making and the determination of decisions (on the vision, the mission, goals, means, policies, strategies and plans), and the planning process has been gaining in significance in this contemporary time.

The external environment signifies a set of elements (chances, possibilities, spaces, risks, dangers). The internal environment includes internal factors (strengths - strong points), and weaknesses (i.e. “weak points”). There are also interwoven elements related to each other.

From the point of view of time, plans are known to basically (and roughly) be long-term (from 10 to 20 years), mid-term (5 years), and short-term (one year). Tactical-operational plans (of a shorter term) can be those for non-repeating, repeating and related activities. Non-repeating activities encompass one-off plans, programs, projects and budgets. Repeating activities include permanent plans, (business) policy, rules, procedures, actions and technique(s). Combined, mixed elements are also of relevance.

From the sectoral and functional point of view, plans are inclusive of production, services, the market, marketing (market research, procurement, propaganda, sale), material, commodity, financial (capital), human and, especially, personnel resources, sources and potentials.

For example, the analysis of the environment of a company, or a business organization also signifies the process of “monitoring” (the process of surveillance, supervision and control) of the organizational and other, overall environment. The purpose of the anticipation, expectation and analysis of the environment of an organization (generally perceived) is represented by the assessment and estimation of the environment, so as to make it possible for the management structure (“the management”) of the organization to rationally and purposefully react and improve the successfulness of the organization itself.
Furthermore, there is also the disintegration (“disaggregation”) of the structure of the organization’s environment in compliance with diverse criteria, norms and standards (according to content, the action level, institutional regulations, compliance, relatedness, etc.). In the same manner, when speaking about the analysis and anticipation of the factors of the organization’s environment, it is also appropriate and adequate that the environment should be disintegrated into the basic levels: the general (indirect and more distanced) environment, the operational (direct and closer) environment, as well as the internal (and close) environment.

The accent will also be on the other organizational factors (the vision, the mission, goals, strategies, plans, etc.). In the same manner, a reference will also be made to anticipation instruments and techniques. The market space is planned in a contemporary manner. (Masic & Dzeletovic, 2015, p.135).

2. FURTHER DETERMINANTS OF PLANNING FLOWS

Observing the size, i.e. the economies of scale, it is possible to differentiate business entities, companies: micro- and small, medium-sized and big, as well as multinational corporations. Smaller organizations accentuate a high level (degree) of the relevance, analysis and foreseeability of the internal and external, operational, labor environments. Large, big business entities favor a high significance degree at all the levels of the analysis and foreseeability of the environment: both internal and operational and general environments. The organization’s general (external) environment consists of diverse factors (social-political, social, legislative, normative-legal, technical-technological, etc.). The operational environment is a system of elements (workforce, suppliers, consumers (i.e. demand), competition, external flows and trade, etc. The internal environment represents a special and specific set of elements (production, services, the market, technology, the organization, employees, the personnel, finance, informatics, etc.). (Masic & Dzeletovic, 2015, pp. 138-145)

![Chart 1. The size and the economies of scale of business entities or/and corporations](image)

In the first place, the creators of the strategies of a business entity (organization) have authorizations and bear responsibility for modelling strategic visions and (or) missions. Reliably and optimally devised and shaped visions and missions are a precondition for the successful strategic (as well as related tactical and operational) management of the organization. The following are important strategic values in this century (almost the one-fifth of which has already passed): inventions, innovations, quality, speed (although too great speed may also be wrong), elasticity (flexibility), improvement, active reaction and adaptability (adaptation) to increasingly more dynamic changes. Persons in charge of management (i.e. managers) have been given an important role in the selection of
strategic and plan variants and (or) alternatives. The role of professional planners (which is asserted to be fading away) is gaining in significance in the contemporary conditions of profitable business activities and overcoming the most important premises of the (neo)liberal economic doctrine.

In the economic, business world, a vision implies: horizons, outlines, contours, far-reaching views, vistas, contemporary, more perfect and (or) new methods for and ways of reacting to many and huge challenges, dilemmas, difficulties and problems. Visionaries perceive both the past and the present; they imaginatively, in an inspired manner and creatively illuminate all (possible) business activities domains; they mark different paths, directions and orientations for a nearer or possibly even more distant future, thus surpassing or even eliminating the manner in which processes, things and problems have been solved so far. Apart from this, visionaries should necessarily be characterized by will, energy, motivation, inspiration, acceptability, clarity, assertiveness, provocativeness, the possibilities of successful implementation in a group, team and collective. A vision should be well thought out, “magnetic”, accomplishable, “focused” (depending on possibilities), appropriate for communication, inspired, imaginative, ingenious. The absence of a vision also leads to a failure.

A mission crystalizes the achievement of a desired state. It determines and further specifies the vision of an organization by a philosophical horizon of the business domains in which a business entity endeavors to be present and compete, i.e. target markets, the geographical and territorial spaces of business activities, production-service conditions and circumstances (social responsibility, reliability, quality, etc.). The mission of a business entity denotes a “spectrum” (“panoply”, “diapason”) of elements: the structure of production or services (offers); the aspirations of the important influential factors (demand) which the entity (enterprise) services (provides services to); the modality and form of the goal expressed by means of the social and economic relevance of carefully thought-out profitable business activities; the sense, the purpose of the existence of the organization, and so forth. The important purpose of the business operations of the technoeconomic system and organization is “the shaping, creation of buyers, i.e. consumers”. Namely, the purpose is to form the product and (or) the service which, through their own features, imply value for consumers (demand) and the formation of new buyers. It is, however, important that production and services (the offer) should also be created. The mission deepens and decomposes, i.e. diversifies, the vision. The expression of the mission implies a system, a scope of diverse elements and pieces of information (philosophy, a technique, organization, marketing and goals, etc.). (Masic & Dzeletovic, 2015, pp.146-147)

Planning, as the directing document (deed), and the process and the plan, as concrete documents (deeds), are an expression of a business strategy and mark the path and manner how to achieve the vision and the mission of the organization. Strategic-plan (direct, indirect and mixed) goals and tasks are indicative.

The strategy is a new concept of a relatively recent date and the same was already applied in the prior period (i.e. in the 1950s). The word originates from a Greek word strategos, which means an army leader, i.e. a military general. From a classical point of view, it implies leading an army, the skill and art of a leader, the central point, i.e. the focus towards which an action is directed (possibly one focus, according to Clausewitz), the strategic direction and line of action of the activity. According to the military terminology, a strategy means the use of armed forces at the theater of war in order to achieve a war goal (while tactics are the use of armed forces in a battle, as interpreted by Clausewitz).
Chart 2. The relations of the vision, the mission, the strategy, planning and goals in a business entity

The business operations of business entities (enterprises, companies) is possible to perceive as a struggle (“Let the struggle be incessant,” says Njegoš). This is to say that the business (economic) environment is possible to perceive as a “war environment”, a “front”, with a continuous struggle to achieve the goal and the conditions, circumstances and state analogous with the “state of war”. The “war environment” is represented by the market, the market space, where a continuous struggle is fought to conquer consumers, market demand, i.e. the maintenance, formation and acquisition of competitive advantages based upon comparative advantages. Certain authors (M. Milisavljević) interpret a strategy as a science, as well as the skill of using and applying methods and manners so as to achieve goals; it signifies a rational reaction of a business entity to what is happening in the environment in which it carries out its economic (business) activity; i.e. a strategy is an activity directed (oriented) towards the selection of the field (area) of the business activity, the location and reallocation of the production (or service) factors, with the aim of forming and maintaining the competitive advantage of entities in an adequate environment (ambience). (Masic & Dzeletovic, 2015, p. 153)

Chart 3. The general classification of elementary appropriate organizational strategies

Corporate strategies are implicative of the orientation of the technoeconomic system of the business entity (an enterprise, a corporation) to bring its own growth and development goals to reality through its own business operations and business policy. Besides, business strategies are determined at the lower levels of a corporation (strategic and organizational business units), i.e. the units operating as special, relatively independent (but also related to each other) wholes (or/
and subsystems) with adequate goals and tasks. In the same manner, functional strategies are established at the level of the functions of an organization (economic, managerial, entrepreneurial decisions and related modalities). (Masic & Dzeletovic, 2015, pp. 154-157)

Plans are an expression of the planning process and represent the direction, coordination and implementation of a strategy in the life of the business organization or institution at all levels (micro-, mezzo-, and macro-). Plans serve to concretize projections, concepts and strategies, i.e. strategies are included (incorporated) into the business operations of the organization in a planned manner. The classification and (or) categorization of plans are (is) performed from different points of view and horizons (the scope, the length of time, the scope of application, plan goals and tasks).

![Chart 4. The basics of the classification and categorization of plans of the business and social organizations](image)

Strategic plans arise from the business vision, mission and policy with the creation of the basic spheres, fields and determinants of business operations on the middle, longer and longtime horizons. Tactical plans are the concretization or elaboration of a strategy in a short and shorter period of time. Operational plans are connected with tactical plans and signify the closer and detailed operationalization of plan activities in the current period.

Coordinative (directing) plans are of the more general characteristics (“signposts”) of the guidelines for business (economic) growth and (or) development. Narrower, individual (and one-off) plans encompass programs, projects and “budgets”. Programs are also “one-off plans” (which do not repeat in the same form in the future), inclusive of the basic steps, iterations, time and sequence of the goal achievement, as well as organizational units. Projects are narrower and relatively independent parts of programs; they are limited in space; their content is time- and task-oriented. “Budgets” are the expressions of financial sources and funds allocated for special activities in a relevant term; they are the primary and important factor of programs and projects. Apart from one-off plans, there are also “permanent plans”, where analogous states and situations are resolved in a predefined and preadjusted manner, and they appear when there is the repetition of organizational activities. The main forms of permanent (constant) plans are: rules, procedures, or (and) techniques. (Masic & Dzeletovic, 2015, pp. 157-159)

Goals decompose and deepen the vision and mission of an organization as desirable and acceptable states, situations and effects. There are different classifications of goals (the hierarchical, organizational, technical-technological and managerial levels); qualitative, quantitative and structural, plan domains and reaches; the level of individual, group, team, collective or (and) social responsibility, and so on. (Masic & Dzeletovic, 2015, pp. 148-152)
Diverse planning mechanisms, instruments and techniques are applied (anticipation, goal “gap” analysis, the break-even “threshold”, innovativeness growth, the “scenario” method, the lifecycle concept, comparative and combined analysis, the determination of external or (and) internal factors). (Masic & Dzeletovic, 2015, pp. 112-135)

3. CERTAIN ECONOMIC TRENDS IN SERBIA

Observing important economic flows, the gross domestic product growth trends of the important, although not the only or (and) the most crucial social category will be presented.

Table 1. The trends of the real growth of the gross domestic product of Serbia in a long-term period:

|        | 2001 | 2007 | 2013 | 2019 | Plan 2025 |
|--------|------|------|------|------|-----------|
| R. growth (%) | 6.9  | 6.4  | 2.9  | 1.2  | 1.5       |

Source: Ministry of Finance of the Republic of Serbia (December 2019), “Public Finance Bulletin” Belgrade: pp. 12-13.

Note: The indicator for the year 2019 represents the assessment made by the Ministry of Finance.

It is possible to observe an economically unfavorable falling trend of the real growth of the Serbian GDP in the long term as an expression of objectively declining economic dynamic and inflationary tendencies. The starting observation period (2001) was also the maximum reach of the real growth of the magnitude. The Mid-Term Plan for the year 2025 is an expression of a realistically optimistic variant.

Table 2. The structural share of the gross domestic and net foreign investments in Serbia’s GDP:

| Elements | 2001 | 2007 | 2013 | 2019 | Plan 2025 |
|---------|------|------|------|------|-----------|
| Domicile | 12.2 | 23.8 | 16.5 | 21.3 | 22.5      |
| FDIs    | 1.3  | 8.0  | 3.6  | 7.1  | 7.5       |

Source: Ministry of Finance of the Republic of Serbia (December 2019), “Public Finance Bulletin” Belgrade: pp. 12-13.

Note: The parameter for domestic investments in 2019 pertains to the period from January to September.

The indicator of the structural share of foreign investments in 2019 pertains to the year 2018.

The structural (formative) share of domicile investments in fixed (basic) funds demonstrates a changeable (variable) trend in the observed long-term period. The maximum point (reach) is achieved prior to the commencement of the phenomenal impetus of the economic-financial crisis in the USA and other western countries (the peak having been reached in 2007). When domestic investments are concerned, the nominal growth of the indicators was also acted upon by the pronounced inflationary tendencies. The indicators of the net foreign direct investments are, in the same manner, of a fluctuating nature (and they were maximum at the same time in 2007), comparatively achieving a considerably lower structural share in the GDP.
4. FINAL STATEMENTS

Planning, as a process, and the plan, as a concrete deed, are the important function of the management structure that can be both state and mixed, not only private. The main “levers” of an organization are the plan, management and entrepreneurship (Dragutinovic et al, 2005, pp. 368-369). The technique and technology of production and (or) services are an important associated indicator (Milicevic, 2011, pp. 471-479). The successfulness of planning strategic, tactical and operational management is the basis of business success (Jancetovic & Djuric, 2005, pp. 181-219; Djuric, 2011, pp. 169-194). The realized and planned economic principles – productivity, cost-effectiveness and the earning capacity – are expressed in the efficiency and (or) effectiveness of business operations (Maric, 2011, pp. 364-372). Planning does not become deprived of its role and does not “fade away”, but it also continually gains in contemporary significance at all the hierarchical levels (micro-, mezzo- and macro-) by the development of informatics. The collapse of the neoliberal doctrine (at the beginning of this century) reaffirmed and strengthened the position of planning and the plan. Market spontaneity and chaos is suppressed by the plan. This is especially pronounced in Russia, China and India, i.e. in the biggest and most populated states in the world, which are not faced with a crisis, as is the case with western countries.

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