ABSTRACT

Purpose — Strategic planning is a management tool that allows you to establish the strategies that an organization will adopt to achieve its vision of the future and fulfill its proposed mission. In this way, it defines the objectives, means and resources needed to achieve them. Thus, this study aimed to analyze the elements of strategic planning in a group of micro and small service companies located in the central region of Rio Grande do Sul.

Design/methodology/approach — To perform the research was carried out a field research, which had data collection. This was done by applying a questionnaire to a group of 25 companies in the service segment, assisted by an extension project.

Findings — Results showed that the vast majority of these companies use some elements of strategic planning in their management practice, such as: insurance contracting, the use of outsourced labor, the existence of established operating procedures, the presence and exposure of general organization chart, employees’ knowledge of the general organization chart, the presence of documented standards, the existence of a flowchart and its disclosure to employees, even if in an unstructured manner. This finding demonstrates the need for greater specialization of micro and small entrepreneurs to manage their organizations.

Originality/value — This study opens the way to highlight the importance of studying the highlighted theme, favoring decision making, in addition to contributing to the literature, deepening the debate on strategic planning in micro and small companies.

Keywords - competitive advantages; strategic planning; micro and small enterprises.
RESUMO

Objetivo – O planejamento estratégico é uma ferramenta de gestão que permite estabelecer as estratégias que uma organização irá adotar para atingir a sua visão de futuro e cumprir com a missão que se propos. Dessa forma, define os objetivos, os meios e os recursos necessários para alcançá-los. Assim, este estudo tem por objetivo analisar os elementos de planejamento estratégico em um grupo de micro e pequenas empresas de serviços localizadas na região central do Rio Grande do Sul.

Design/metodologia/abordagem – Para execução do trabalho foi realizada uma pesquisa de campo, que teve a coleta de dados realizada por meio da aplicação de um questionário a um grupo de 25 empresas do segmento de serviços, atendidas por um projeto de extensão.

Achados – Os resultados mostraram que a grande maioria dessas empresas utilizam alguns elementos do planejamento estratégico na sua prática de gestão, tais como: à contratação de seguros, à utilização de mão de obra terceirizada, à existência de procedimentos operacionais estabelecidos, quanto à presença e exposição de organograma geral, ao conhecimento pelos funcionários em relação ao organograma geral, à presença de normas documentadas, à existência de fluxograma e sua divulgação aos colaboradores, ainda que de forma não estruturada. Essa constatação demonstra a necessidade de maior especialização dos micro e pequenos empreendedores para gestão de suas organizações.

Originalidade/valor – Esse estudo abre caminho para evidenciar a importância de se estudar a temática evidenciada, favorecendo a tomada de decisão, além de contribuir com a literatura, aprofundando o debate sobre o planejamento estratégico em micro e pequenas empresas.

Palavras-chave - vantagens competitivas; planejamento estratégico; micro e pequenas empresas.

1 INTRODUCTION

In the business atmosphere, competitiveness in services has proved to be an increasingly significant factor for the survival of organizations. The increase in the number of competitors that appear in the market is one of the main agents that encourage organizations to look for alternatives to stay alive. In an unstable political-economic scenario, micro and small companies (MSEs) have a strong representation in the Brazilian economy (Araújo, Morais & Pandolfi, 2018). Currently, there are 16,534,031 organizations operating in the market, of which 14,040,749 are classified as MSEs. These companies are representing 84.92% of the organizations active in the country (Cnc, 2015).

However, the number of organizations that have ended their activities in the past has been gradually evolving (Araújo, Morais & Pandolfi, 2018). Thus, Ferreira et al. (2012) reported that the causes that contribute to the termination of MSEs may be linked to the lack of innovation in procedures and processes, the low level of education of managers or the lack of a business plan or strategic planning.

In this context, strategic planning contributes to the achievement of organizational success, as this consists of an organizational tool to support the decision-making process and for the interpretation of the internal and external environment of the organization (Kich & Pereira, 2011; Rigby & Bilodeau, 2015; Neis, Pereira & Maccari, 2017), providing the necessary methodological support to direct the organization to act in an innovative and differentiated way (Oliveira, 2007; Mintzberg, Ahlstrand & Lampel, 2009; Alday, 2017). Thus, strategic planning is seen as a sum of organized activities that encompasses the idea of thinking about the future through actions in the present, so that it is possible to achieve the objectives established over a given period (Mendes et al., 2006).

One of the most desired differentials by modern companies is the development of strategic planning in order to offer quality products and services, efficient resource management and service excellence, aiming to meet the significantly increasing demands of customers (Rezende, 2002). For this purpose, it is necessary to develop competitive strategies, with the objective of increasing the organization’s competitiveness in relation to its competitors (Mendes et al., 2006). Thus, the im-
plementation of strategic planning has the benefits of developing competitive advantages (Porter, 1986), since the development of strategies is defined as the theory of obtaining competitive advantages (Barney & Hesterly, 2007).

Small companies face different problems because they lack administrative knowledge and because they do not have a competitive structure. The development of strategic planning can assist these companies in achieving their goals, since it consists of a cyclical process, which encompasses the participation of the entire company, generating an organizational culture of collaboration to achieve a common goal. Therefore, strategic planning can be understood as a learning process, which encourages its own development and allows the implementation of improvements in the organization (Kich & Pereira, 2011).

For some time, organizations have tended to adopt strategic planning, believing that this is the most appropriate instrument for making partnerships and establishing strategic alliances in an extremely competitive and changing environment, which arises with the growth of globalization (Paiva, 2010). In this scenario, there is a need for the implementation of strategic planning in micro and small companies to increase the expectations of success of these organizations in business.

This implementation, while bringing many benefits to management, also brings conflicts, as the process of implementing strategic planning is often challenging for small companies. Changing the management system implies changes in the organizational culture, and these changes are not always easy to make. Despite the difficulties encountered in the implementation path, after application and development, strategic planning tends to make the organization stronger, expanding the competitive advantages in relation to competitors.

Given these facts, the present study intends to analyze the elements of strategic planning in a group of micro and small service companies located in the central region of Rio Grande do Sul. This proposal includes an overview of the characteristics and the importance of strategic planning, as well as its contribution in the management of micro and small organizations, helping in the control of the developed processes, where its use becomes indispensable in the current context experienced by the companies.

2 LITERATURE REVIEW

This section presents concepts related to strategic planning and micro and small companies, to better understand the central theme that underlies this study.

2.1 Strategic planning

An organization’s strategy can be understood as a way to obtain competitive advantages in the market in which it operates (Hall, 2004; Certo & Peter, 2005; Barney & Hesterly, 2007; Pisapia & Robinson 2010). Thus, strategic management involves a series of environmental analyzes that include the establishment of organizational guidelines and the formulation, implementation, and control of strategies (Certo et. al., 2005; Amitabh & Gupta, 2010; Kich & Pereira, 2011). Thus, for strategic management to be adopted in an organization, it is necessary that it has a plan. This planning consists of a process, which involves several dimensions and addresses issues such as: research, production, finance, marketing, human resources and development of new products (Oliveira, 2007).

The planning process is noted as a tool that aims to manage the enterprise in the best possible way (Welsch, 1983; Mintzberg, Ahlstrand & Lampel, 2009), the strategy portrays “what”
the company aims to accomplish, what enterprise it intends to develop, what the destiny will take (Mintzberg, 1994). In this way, strategic management is directed to guide companies in relation to the future (Barney & Hesterly, 2007). In this context, the purpose of planning can be defined as the development of administrative processes, techniques and attitudes, which provide a comfortable situation to assess the future implications of present decisions according to the established objectives, in a timely, coherent, efficient and effective manner.

Strategic planning is the administrative process that provides methodological support to establish the best direction to be followed by the company, aiming to optimize the degree of interaction with external factors, and acting in an innovative and differentiated way (Oliveira, 2007; Roscoff et al., 2017; Neis, Pereira & Maccari, 2017). It consists; therefore, in establishing plans that define the objectives for the entire organization, as well as the relationship it intends to establish with the environment (Welch & Welch, 2005; Mintzberg, Ahlstrand & Lampel, 2009).

Strategic planning is a guiding tool for any organization in the short, medium and long term (Neis, Pereira & Maccari, 2017). It allows to have a clear vision of the directions set to face the scenario of growing competitiveness, and to overcome increasingly challenging obstacles, ensuring the achievement of the objectives established by the organization. These organizational objectives are specific and measurable targets that can be used to assess how far the organization is accomplishing its mission (Barney & Hesterly, 2007; Sobral & Peci, 2011). They are the goals towards which the organization directs its efforts (Certo et al., 2005).

The success of an organization depends directly on the knowledge it has in relation to its strategic planning, its vision, mission and its values, to formulate agile responses in action and management regarding the new paradigms that are presented. Thus, the implementation and use of this tool in all its service units, will take the company to new levels of competitiveness (Kardec, 2005).

In this context, strategic planning presents itself as a changeable tool where the organization denotes its mission, goals and vision, linked to environmental and organizational analysis, with the purpose of fulfilling its goals, reaching its objectives and correcting its imperfections (Zaros & Lima, 2009). Therefore, it is necessary to establish the mission, the vision of the future and the values of the organization, as well as its organizational structure and the way in which the processes must occur.

The mission establishes the organization's reason for existence, determining what its business is and how it will operate. Defining the mission means delimiting the company's focus on the market and its commitment to society (Rossi & Luce, 2002; Valadares, 2002; Müller, 2003; Rafaeli et al., 2007). The vision is an image that is based on the current reality and is projected orienting towards a long term future situation, describing what the organization intends to accomplish in the future to obtain the expected results for a certain period of time (Collins & Porras, 1996; Scott et al., 1998).

The multiplicity of values implicit in employees determines the need for the organization to define its values in order to lead everyone involved to a common goal. Values represent the ethical principles that guide actions in an organization (Abreu et al., 2011). Thus, the definition of values motivates and reduces conflicts of interest (Scott et al., 1998). The organizational structure works as a permanent plan that defines the responsibilities, authority and communication system within the organization (Chandler, 1962; Hrebiniaik, 2006), and can be seen as a company that is organized, involving its characteristics in order to manage internal systems, based on the principles and values to be followed.

It is important to note that the structure simulates the way in which the organization has been prepared to carry out its established strategies (Cruz, 2008). This structure, established by means of organization charts, establishes the relationships of hierarchy and command, responsibilities and functional roles, and must be formal and determine the way in which interactions should occur (Kwasnicka, 2006).
Organizations are developed and idealized by employees, with the purpose of creating favorable environments, in order to develop all the proposed objectives. Therefore, it is recommended that important information be exposed to all employees in order to achieve the proposed results.

In this context, for greater control of activities, it is necessary to develop a flowchart. The management flowchart of a company seeks to demonstrate its systems in a clear and objective manner, enabling a detailed understanding of the parts of the processes in which some type of flow occurs, which can be created in different ways (Campos, 2004; Slack et al., 2008).

Organizational strategic planning provides the company with a systematic analysis of relevant issues that may interfere with its future. This analysis highlights the following analysis of the market in which the company is inserted, of its competitors, of the organizational strengths and weaknesses, of indicators to monitor the effectiveness of the desired actions in relation to those achieved (Kardec, 2005). Thus, well-designed strategic planning allows you to clearly see the situation of the company, the comparative analysis in the market and future trends, enabling the implementation of new strategies formulated from a more realistic decision-making process (Ramperasad, 2004). In order to understand the strategy elephant, Mintzberg, Ahlstrand and Lampel (2000) present a safari containing ten schools that contemplate thoughts in the area of strategy. So, this research is divided into three groups as shown in Chart 1.

| Schools | Strategic content | Key dimensions | Basic discipline and sources of strategy images |
|---------|-------------------|----------------|-----------------------------------------------|
| Design  | Strategy as conception, simple, informal, deliberate and prescriptive planning | SWOT Analysis | Architecture metaphor |
| Planning | Plans broken down into sub-strategies and programs | Schedule, budget, scenarios. | Influences of Engineering, urban planning, systems theory and cybernetics |
| Positioning | Generic planned positions, economic and competitive analysis. | Generic strategy, strategic group, competitive analysis. | Economy (Industrial organization), military history |
| Entrepreneur | Personal and unique perspective (vision) of the entrepreneur. | Bold blow, vision, criteria. | Influence of economics studies |
| Cognitive | Mental perspective (individual concept). | Map, frame, concept, style, perception, interpretation, relationship, scheme. | Psychology |
| Learning | Emerging learning process. | Incrementalism, essential competence. | Influences of Psychology and Pedagogy, Chaos Theory (Mathematics) |
| Power | Patterns, political and cooperative positions, conflicts and power games. | Bargain, conflict, coalition, political game, network, alliance. | Political science |
| Cultural | Collective perspective, at the micro and macro level. | Culture, values, beliefs, myths, symbols, rituals, ideologies. | Anthropology |
| Environmental | Specific positions (called niches), generic. | Adaptation, evolution, contingency, selection, complexity, niche. | Biology, Political Sociology |
| Prescriptive Description | Configuration | Transformation process. | Configuration, special focus on transformation, revolution, revitalization. | History |

Chart 1 - Strategy schools and their strategy creation processes.
Source: Seno et al., 2014; Mintzberg, Ahlstrand & Lampel, 2000.
In the first group, the authors present three deliberate and prescriptive schools called: Planning, Design and Positioning. These schools aim to emphasize the process of formulating strategies, thus having a controlled, formal and consistent procedure (Mintzberg, Ahlstrand & Lampel, 2000).

In the second group, Mintzberg, Ahlstrand and Lampel (2000) present six schools known as descriptive, thus, they were called: Cognitive, Entrepreneurial, Power, Learning, Environmental and culture. Schools that are part of this group reflect on the specific points of the strategy creation process, contemplate ideas directed to the role of culture, entrepreneurial behavior, power, aspects related to cognition, ecosystem, mortality and the lack of knowledge related to strategic planning.

Finally, the last group known as descriptive is composed by the school of Configuration. This school is perceived by Mintzberg, Ahlstrand and Lampel (2000) as a combination of all the other schools presented, seeking to understand the changes in the current world and its competition.

Regardless of the methodology used by the company, planning must be present for the enterprise to achieve satisfactory results, as the need to strategically plan is required for all organizations that are concerned with their permanence in the market (Fedato, 2009). Competence, creativity, flexibility, speed, culture of change and teamwork are the basic characteristics of an organization that has competitiveness as its raison d’être (Porter, 1986). Another theme that comes up against this issue is that of micro and small companies.

2.1 Micro and small companies

The size of companies in Brazil is characterized by the number of employees it has and according to its gross revenue. Thus, if the company is a commercial or service company, it will be classified as a micro company that has up to nine employees, and a small company with 10 to 49 employees. It can also be classified according to the average annual gross revenue, being considered as a micro company if the annual gross revenue is equal to or less than R $ 360 thousand, and a small company if it earns annual gross revenue between R $ 360 thousand and R $ 3.6 million (Sebrae, 2013). Based on this, the number of small and medium-sized companies (MSEs) has been growing in the last decade (Sebrae & Dieese, 2011/2012; 2015).

In addition, MSEs occupy a large space in the business segment worldwide. They are, therefore, essential to promote economic growth, generating employment and income and providing better living conditions for the population. In Brazil, MSEs represent 20% of the Gross Domestic Product (GDP), are responsible for 60% of the 94 million jobs in the country and constitute 99% of the 6 million formal establishments in the country (Sebrae, 2013).

Given this reality, studies on the theme and research on the survival of MSEs have been taking place, thus gaining prominence in the literature since 1980 (Escrivão et al., 2017). Reflecting on the mortality and survival of these organizations in the national context may contribute to participation in GDP (Gross Domestic Product), in the regional economy and also in the distribution of income (Nascimento et al., 2013; Sebrae, 2013; Alves et al., 2013).

Thus, research has been developed that addresses the development of strategies in MSEs in the national context, the themes studied are: creation of strategies (Rocha et al., 2011; Santos, Alves & Almeida, 2007); the performance of the strategy typology in the performance of schools (MARTINS et al. 2008); the impacts that strategic management causes on processes and also on performance (Gonçalves Filho et al., 2011); managerial skills and innovation (Maior et al., 2019); the adoption of cooperative strategies (Sanches & Zilber, 2019); the measurements of strategic behavior adopting the 1978 Miles and Snow typology (Cassol et al., 2019) among other studies.
3 RESEARCH METHODOLOGY

The present research is characterized as a quantitative and qualitative descriptive study. Thus, according to Cooper and Schindler (2011), the descriptive study is presented in a simple way and generally seeks a univariate question or hypothesis that consists of asking, observing, analyzing something regarding its size, shape, distribution or the requirements of a particular variable.

The quantitative method is objective in nature and focused on the measurement of phenomena, involving the collection and analysis of numerical data, as well as the application of statistical procedures (Collies & Hussey, 2005). Thus, the data were analyzed using descriptive statistics, seeking to understand the reality of the investigated organizations regarding the studied theme.

It is also characterized as a cross-sectional study that, according to Cooper and Schindler (2011), is carried out only once and can be represented as the photograph of a certain period. The studies carried out in the companies will be representative of a certain moment and cannot be considered as true in other periods.

In order to better understand the proposed problem, a field research was carried out, with the aid of the survey method, a procedure used to collect primary data from individuals. Thus, the data collected can vary according to the opinions, beliefs, attitudes and lifestyle of the target audience of the research (Junior et al., 2005). In this sense, it was possible to analyze some data statistically and; consequently, measure the studied phenomenon, which characterizes the quantitative approach.

The questionnaire was applied to the owners of a group of 25 micro and small companies providing services in the central region of Rio Grande do Sul, served by an extension project of the Postgraduate Program in Production Engineering at the Federal University of Santa Maria, which intended to bring to these entrepreneurs the knowledge of strategic planning, human resources, costs and quality as a way to support and improve the quality of the decision-making process in small organizations in the region’s service segment.

The questionnaire used was developed from the Business Extension Program of the Secretariat for Development and Promotion of Investment (SEDAI). The data collected in the interview were tabulated and statistically analyzed using Microsoft Excel © software.

4 RESULTS

In this section, the results obtained in micro and small companies (MSEs) involving the theme of strategic planning are presented.

4.1 Identification of strategic planning practices in MSEs

The culture of using strategic planning as a tool for management in service companies is increasingly widespread, being, for many authors, a basic condition to obtain a good performance in any business activity, as this tool makes it possible to identify the best strategies to achieve the proposed objectives (Ribeiro & Andrade, 2012). Thus, strategic planning must be used to define the direction of the organization, expanding its possibilities and alternatives in the face of competition, in order to maximize the potential for business growth (Kardec, 2005).

In this context, the elaboration of strategic planning represents the way in which the business strategy will be developed and how it will be put into action, that is, how the administration will operationalize it (Mintzberg, 1994). Thus, it is important to mention that the higher the position of a professional in the organization, the greater his participation in the implementation of strategic
planning, since the dissemination of new organizational concepts starts from the highest levels to the basic ones. Thus, in order to be successful with the new management procedures, the first to believe in the benefits of implementing strategic planning must be managers (Kich & Pereira, 2011).

In the survey carried out with a group of micro and small service companies in the central region of Rio Grande do Sul, the first question was to find out if these organizations have a strategic plan in place or if there is an expectation of implementation. The data obtained were analyzed and represented in the form of graphs for a better visualization of the information.

As shown in Graph 1A, the majority of micro and small companies interviewed (80%) stated that they are preparing or already have a strategic plan in place, and only 16% of respondents stated that they do not have or intend to implement this management tool in their organization. The development of strategies in MSEs can increase competitiveness and provide great gains in terms of productivity for managers (Alvez et al., 2013).

According to Ribeiro and Andrade (2012), strategic planning needs to be elaborated and implemented effectively by managers and managers, involving all people in the organization, especially frontline managers, as they have indispensable and fundamental knowledge for this implementation process. Regarding involvement in the preparation of strategic planning, when asked (Graph 1B), 56% of respondents reported that there was the participation of the board and advisory, 32% did not know how to answer and 12% answered that the board did not participate in the preparation of the strategic plan. Therefore, it is noticed that investigated companies that do not use the participation of the board in the elaboration of strategic planning are aligned with the school of thought called entrepreneur, developed by Mintzberg, Ahlstrand and Lampel, (2000). These companies present an entrepreneurial approach that identifies individual action in relation to the process of creating and implementing strategies.

The establishment of objectives is an integral part of the implementation of strategic planning, according to Certo et al. (2005), setting goals means specifying the direction that the organization should follow. However, in addition to objectives, the organization needs to establish goals, which represent the steps or steps, within a period established to achieve these proposed objectives (Oliveira, 2007). In this sense, communication becomes a factor of great importance for the development of strategic planning, as it has the function of promoting the motivation of employees, making them aware of the objectives and goals that must be achieved (Robbins, 2005).
For Oliveira (2007), it is very important that executives and employees consider global business objectives as personal objectives, as the company will only achieve its objectives when all employees are trained and motivated to achieve the expected results. As shown in Graph 2A, 36% of the responding companies have structured and adopted goals and objectives (specific or generic). However, it is observed that the vast majority of companies surveyed (48%) stated that they still do not have defined goals and objectives. Strategic planning is not widely used in MSEs due to the immense need for specialization to analyze internal and external information and also for decision making (Rodrigues, Santos & Batista, 2011).

Strategic planning assists and guides the organization’s paths. Thus, the involvement of all employees will directly interfere with the expected results. In this sense, it is important to integrate all sectors of the company in search of the same objective (Ribeiro & Andrade, 2012). Based on the data in Graph 2B, it is possible to verify that 44% of the companies questioned disclose their objectives and strategies among their employees, and 32% do not have this practice. Well-developed strategies in MSEs contribute strongly to decision-making and guide the behavior of these companies in the face of the competitive market (Lima & Imoniana, 2008).

It is not enough just to plan, for a better use of resources and to be successful at a strategic level, it is necessary that strategic planning is permanently maintained and updated. Thus, for the planning to include systems, equipment, consultancy, training, support material and physical facilities, it will be necessary to implement significant changes in management philosophy and practices (Paiva, 2010).

Thus, strategic management is perceived as a systematic approach to change management, which aims to involve planning as a successful tool in the search for answers and solutions to the externalities of the business world in real time (Lieggio et al., 2010). In this context, it is observed that the vast majority of organizations studied are not seeking computerization in relation to strategic planning (Graph 3A), as only 28% of the companies answered that they update their planning, the others do not update it or are unaware of the subject.

Strategic planning can be considered a complex management organization process, consisting of several stages, the first of which is the elaboration, followed by the dissemination and implementation of the objectives and actions and finally the monitoring of the goals. Thus, saying that an organization uses strategic planning as a management tool means working with all these steps. Therefore, if 80% of the companies report that they have the strategic planning in place, and at the same time, in which only 36% respond to having the objectives and goals defined, 44% respond that they disclose these objectives and goals to employees (that is, 8% of the percentage informed...
that they do not have defined objectives and goals informed that they disclose these goals to employees), then, based on this data, it is possible to infer that there is no clarity, from the research participants, as to the theories and the effective use of this management tool. Lima and Imoniana, (2008) stated that in the face of the competitive market, it is impossible to manage a micro or small company without a business plan or an established strategic plan.

Graph 3 - Regarding the update in relation to strategic planning (A) and regarding the implementation of new concepts and tools (B)

Source: Research data analysis, 2013.

As can be seen in Graph 3B, most companies surveyed either do not seek to implement new theories, knowledge and tools or are unaware of the subject. Only 20% of respondents reported that they use the update as a competitive advantage. The knowledge acquired by the employees of the MSEs ensures the success and survival of these companies in the face of competition (Lima & Imoniana, 2008). In view of this, strategic planning should have a well-defined periodic monitoring of actions and review, so that it can always be kept up to date, in order to meet the needs of the organization, especially in times of major fluctuations and changes in the market that affect all types of business. Based on the answers obtained, it can be deduced that strategic planning in the vast majority of research companies is not used with a management tool, not defining the direction of the organization, nor establishing actions to achieve the objectives, because for that to occur it is vitally important that the planning is constantly updated.

Depending on the business segment and the activity developed, both outsourcing and contracting insurance are strategies that can make a company differentiate itself from the competition. These are two important points that must be taken into account in the development of strategic planning, as both serve to improve the organization’s performance and reduce risks and uncertainties.

According to Brealey and Myers (2005), when making an insurance, a company transfers its risk to the insurance companies, which in turn, are committed to bear those risks in exchange for monetary benefits. In this regard, according to the research result (Graph 4A), 60% of the surveyed companies contract insurance (building, products, total, partial, etc.), and 36% do not have any such contract yet.
Outsourcing is presented as a possibility to solve problem situations faced by the organization (Rezende, 1997), in which the execution or administration of some function or activity is transferred to another company, with emphasis on the gain of quality and the cost reduction (Brasil, 1993). According to the data in Graph 4B, most respondents (60%) say that their organizations use outsourcing as an integral part of strategic planning, the rest do not use outsourcing or are unaware of the subject.

Another integral part of strategic planning is the legality and formality with which the business is carried out. One way of guiding employees is through records made at the company. Legality is related to the way in which organizations act, and must be in accordance with the law. Thus, the records of the processes that are documented are used so that employees can learn about the activities that are being performed, also distinguishing which are the functional roles, the measurement, control and performance standards existing in the organization (Cruz, 2008). In this sense, it was reported through research that 100% of the companies surveyed (Graph 5A) do not have records (license, commercial board, technical records, etc.), and are acting in an irregular manner. Gimenez (1988) portrays that there is a certain difficulty in adhering to strategic planning in MSEs, due to the lack of financial resources or even the understanding of managers regarding the importance of investing resources in these actions.
Standard Operating Procedures, whether technical or managerial, form the basis for ensuring the standardization of activities, as they provide their users with a service or product free of undesirable variations in quality. It is a situation that favors the organization, as well as the execution of activities and critical processes, including obtaining legal records in the defined models and deadlines (Goese et al., 1999). According to the survey data (Graph 5B), it is possible to notice that 52% of the surveyed companies have operational procedures or instructions in place. Thus, it can be inferred that most of the companies surveyed work with the organization of work processes, following quality and management requirements, despite not having an effective strategic planning. According to Krakauer, Fischmann and Almeida (2010) planning is seen as a technique that aims at the strategies of MSEs, the application of strategic planning helps in decision making, allowing managers to better know the environment in order to strengthen the points strengths and decrease weaknesses.

An indispensable requirement for the implementation of strategic planning, the organization chart is the graphical and schematic demonstration of the hierarchical and power structure in the company, which must be brought to the attention of each employee at the moment when he begins to be part of the organization (Zanon, 2001). Thus, the formal structure of the organization will be that presented in the organization charts with the objective of establishing hierarchical relationships, commanding tasks and responsibilities, defining how interactions must occur to operationalize the various business processes (Cruz, 2008). Therefore, for a better understanding of the activities performed, it is extremely important that employees know the company’s organization chart.

According to the survey results (Graph 6A), most of the organizations studied present the general organization chart exposed, as 72% of the respondents answered that they keep their organization chart exposed in a visible place to all employees, suppliers and customers. The application of the strategy in micro and small companies must be simpler, participatory and adaptable, aiming to develop a better performance for the organization (Dos Santos et al., 2015).

Through the analysis of Graph 6B, it can be seen that 52% of respondents answered that the organization chart is known to all employees of the organization. The others either did not know how to answer or understand that the organization chart is not generally known.

In addition to maintaining an up-to-date and visible organization chart, in strategic planning the organization needs to present its standards in line with the objectives and documented, as the creation of standards and procedures serves to coordinate the activities that are being performed, keep-
ing the organization as an active and integrated people. In this sense, for activities to be performed according to specifications, it is necessary for management to establish rules and procedures and make them known to everyone in the organization (Cruz, 2008). It can be seen, respectively, according to Graph 7A and 7B, that 64% of the interviewed companies presented established standards (documented rights and duties), and that 40% of the companies disclose these standards among employees.

Graph 7 - Regarding the presence of documented standards (A) and whether the standards are brought to the attention of employees (B)
Source: Research data analysis, 2013.

Another important point in strategic management is the establishment of flowcharts, which, according to Campos (2004), is fundamental for the standardization process, and, for the proper understanding of the processes, they must be established in a participatory manner in all areas of the company.

Thus, the flowchart is a technique that provides a more detailed understanding of the parts of the processes, allowing a broader view of the opportunities, depending on the detail employed in relation to the internal mechanics of the processes (Slack et al., 2008). Graph 8A shows that 52% of the research participants have a flow chart. As the definition of flowcharts occurs in more than half of the companies studied, it can be inferred, in general, that they have a certain degree of concern with the organization of work processes, which results in quality and efficiency.

Graph 8 - Regarding the existence of a flow chart (A) and its disclosure to employees (B)
Source: Research data analysis, 2013.
For strategic planning to achieve its objectives, it is important that employees are informed about the processes developed in the organization. The function of communication in an organization helps employees to develop their activities, and it is of utmost importance that the information is available to everyone involved in the process, so that the established activities can be fulfilled in a timely manner (Robbins, 2005). In this sense, according to Graph 8B, only 48% of the surveyed companies disclose their flowchart to employees and 40% did not know how to answer, which demonstrated a degree of carelessness in relation to the subject addressed. The strategic planning developed in the MSEs collaborated in the decision-making process, strengthening the strengths and weakening the weaknesses, in order to obtain a better performance in the market (Gimenez, 2000; Alvez et al., 2013).

5 FINAL CONSIDERATIONS

In an increasingly competitive market with increasingly demanding customers, micro and small companies in the central region of Rio Grande do Sul, face competitive pressure, especially in relation to large organizations. The data collected in the present study demonstrated that not all the companies studied are organized to face this market, as they are unaware of the management elements that make up strategic planning, a tool that recognizably plays an important role in the management and decision-making process.

However, the vast majority of companies studied (76.9%) responded that they have elements of strategic planning implemented in their management. Through the analysis of the data it was possible to identify that these companies still have a deficient organizational structure in relation to the strategic planning, not using all the planned steps and disregarding the employees in the management process, which can cause difficulties in the implementation of new management mechanisms.

It was also observed that the work processes do not have a formal structure defined, documented and widely disseminated in the vast majority of companies surveyed. The lack of computerization is a factor that may considerably hamper the implementation and, in particular, the monitoring of the established objectives and goals, also hindering the feedback from the management system, which makes it possible to replan the actions that have not been carried out or that have failed.

Strategic planning is used in several countries and is of great value to companies of all types and sizes, as it identifies opportunities and possible threats. Thus, strategic planning is also essential for small and medium-sized companies in the central region of Rio Grande do Sul, in order to achieve a competitive advantage that guarantees the organization’s solidity in the market.

The use of strategic planning helps micro and small companies to organize procedures and processes in order to obtain the best decision in the competitive market. Through the application of this technique, organizations can think and control the future. The planning employed in MSEs enhances resources, develops creative alternatives, achieves results and maximizes profit. In contrast, failure to use strategic planning can compromise the organization's survival in the face of the highlighted aspects.

Thus, through this research it was possible to verify that the studied organizations, despite having strategic planning features, do not have all the necessary management requirements to effectively affirm that they have an implemented strategic planning. Thus, this research contributed to the academic community and the entrepreneurial market, bringing information about the knowledge of entrepreneurs in a group of micro and small companies in relation to strategic planning.

The knowledge of the entrepreneurs participating in the research is still incipient, which determines the need for the academic community to interfere with society, through extension projects, that bring the micro and small entrepreneurs the scientific knowledge necessary for alignment strategies and implementation of improvements in the management of its businesses. Thus, research also contributes to disseminate knowledge about strategic management in organizations.
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