



## Strategic Planning Practices: Empirical Evidence from an Emergent Economy

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**Key words:** Strategic planning practices, performance, SME, Argentina, survey

**Abstract:** This study aimed to investigate the diffusion and use of strategic planning techniques by companies headquartered in Argentina, focusing on SMEs and large companies. The data necessary for this study were collected through the use of a structured questionnaire administered to a sample of companies selected with a random sampling technique. Compared to the wide range of strategic planning tools suggested by the literature, the study focused on a set of 10 tools. The analysis of the results showed that most companies believe that the introduction and development of strategic planning tools and techniques are essential for the survival, development and improvement of the financial performance of their company. However, SMEs and large enterprises have shown a different approach to strategic planning and its main techniques. In particular, SMEs mainly adopted short-term strategies, of a predominantly emerging type and used a limited set of tools. Conversely, large firms predominantly adopted deliberate medium- and long-term strategies and used a broader set of tools. Correlation analysis suggested that firms with a positive attitude towards strategic planning used a broader set of strategic planning techniques.

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Page No.: 398-403

Volume: 14, Issue 12, 2020

ISSN: 1993-5250

International Business Management

Copy Right: Medwell Publications

## INTRODUCTION

Small and medium-sized enterprises play a key role in promoting innovation, economic growth and employment in different world contexts<sup>[1-4]</sup>. This role is particularly important in emerging economies where small and medium-sized enterprises contribute significantly to the growth and development of the industrial and commercial system<sup>[5]</sup>.

The growing dynamism of the competitive environment has intensified competition and at the same time has created various business and development opportunities for companies of all sizes<sup>[6-8]</sup>. However, the current environmental complexity makes it necessary to

use adequate strategic planning tools which very often, find little diffusion in the context of SMEs<sup>[9-11]</sup>.

In this regard, the literature has shown that the use of tools and techniques typical of strategic planning<sup>[12, 10, 13]</sup> can improve the analytical skills of business owners and managers, producing a positive impact on the company's performance.

However, several studies have shown that SMEs use a narrow range of strategic planning tools, thus, becoming more vulnerable than larger companies where the use of such tools is more widespread.

In this regard, our study intends to analyze the diffusion and use of strategic planning techniques by companies headquartered in Argentina. The study focuses

both on SMEs and on larger companies, intending to understand any differences in the strategic approach between companies of different sizes and at the same time to identify the main factors on which SMEs must aim to create, develop and sustain competitive advantage<sup>[5, 7]</sup>.

Although research into strategic planning is widespread in the literature, studies that empirically address this issue in an emerging economy are quite rare. Compared to the wide range of strategic planning tools suggested by the scholars<sup>[14, 15]</sup>, this study focused on the following 10 tools: Benchmarking, Cost-Benefit Analysis, Distinctive Competence Analysis, Financial Analysis, HRM Analysis, Key Success Factors, PEST Analysis, Portfolio Analysis, Scenario Analysis, SWOT Analysis.

In the first phase of the research, we considered a set of about 25 strategic planning techniques. However, many of these tools were poorly known and/or rarely used by the companies interviewed. Consequently, we preferred to focus only on the 10 planning tools just mentioned.

**Literature review:** Traditional literature defines strategy as a deliberate planning process that is the result of an in-depth analysis of the competitive environment and the resources available to the company<sup>[16, 17]</sup>. This perspective, which led to the development of a series of models of useful practical application (SWOT, Pest, Porter, etc.), favours a prescriptive vision of the strategy, suggesting the development of an articulated and sequential process necessary for the definition, implementation and control of a deliberate strategy<sup>[18]</sup>.

Over time, several authors have criticized the classic approach, highlighting its limits to the creative process and management insights. In particular, Mintzberg and Walters<sup>[19]</sup> and Mintzberg<sup>[20]</sup> suggested that strategy is a process that while based on an intentional and deliberate path, is continually enriched by a learning path that can lead to an emerging strategy. Therefore, the strategy actually adopted is the result of a combination of what was decided and what management has learned in doing, following the interaction between the company and the reference competitive environment. In this perspective, the strategic planning process assumes characteristics of greater flexibility, also favouring greater interaction between operational and strategic activities.

Mintzberg's approach has significantly contributed to the evolution of strategy studies. However, as highlighted by some scholars, this approach risks favouring conservative learning paths, limiting the introduction of innovations<sup>[21]</sup>.

In this regard, numerous empirical researches have highlighted the benefits, in terms of performance, of traditional strategic planning<sup>[22-24]</sup>.

In the last twenty years, various scholars have studied the use of strategic planning tools by companies belonging to different economic contexts.

In the UK, Glaister and Falshaw<sup>[25]</sup> found that what-if analysis, key success factors analysis, competitor financial analysis, SWOT analysis and core/distinctive competency analysis were the techniques most commonly used by service and manufacturing firms. In 2009, the same researchers found that British companies used a wide range of strategic planning tools compared to Turkish ones. However, the results also showed that most British and Turkish firms made extensive use of deliberate strategy planning techniques, in line with what traditional literature suggests.

In other research conducted in the UK and Canada, some researchers<sup>[26]</sup> found that internal financial analysis was the most commonly used techniques.

In 2003, Frost analyzing the use of strategic planning tools in Australia, Singapore, Hong Kong and Malaysia, found that SWOT, PEST, financial analysis and budgeting were the most widely used techniques.

In Saudi Arabia, Al-Ghamdi<sup>[27]</sup> found that only 10% of companies regularly used strategic planning tools, also noting that critical success factor analysis, benchmarking and what-if analysis were the most common techniques used.

In Turkey, Dincer *et al.*<sup>[28]</sup> found that the strategic planning tools most used by firms were economic forecasting models, SWOT analysis and scenario analysis. Furthermore, the research results showed that foreign-owned companies used more tools than domestic ones and that the strategic planning process was predominantly deliberate.

Elbanna<sup>[29]</sup> found that Egyptian companies had a positive attitude towards strategic planning but made little use of most analytical tools. In particular, pro forma financial statements, cost-benefit analysis, SWOT analysis, competitor analysis and portfolio analysis were the most used tools by Egyptian companies.

In the western United States, Mannetta found that most companies adopted deliberate strategic planning, highlighting that internal financial analysis and SWOT were the most commonly used techniques.

Other researchers have analyzed the use of strategic planning tools in other economic contexts with different cognitive purposes, using different survey techniques<sup>[30-33]</sup>.

Overall, the results showed that SMEs use a rather limited number of strategic planning tools than larger companies.

## MATERIALS AND METHODS

The data necessary for this study was collected through the use of a structured questionnaire administered to a sample of Argentinian companies headquartered in the province of Buenos Aires.

To identify the sample of firms to be interviewed, we used a random sampling technique that allowed us to select 1000 companies.

This methodology made it possible to improve the efficiency of the estimates and ensure the representativeness of the sample<sup>[34]</sup>. Company size was the main criterion used to define the companies to be included in the sample.

In the first phase of the research, we sent a synthetic questionnaire to all the companies in the sample to identify the firms that used at least one strategic planning tool and understand the possible reasons for not using these tools. Overall, 876 companies joined the research and were therefore interviewed. The results of this first preliminary analysis are summarized in Table 1.

Almost all of the companies interviewed that do not use strategic planning tools (66.2%) belong to the category of SMEs.

As shown in Table 2, the main reasons for not using these tools are related to the high costs of consultancy and training (52.8%), the difficulty in collecting and organizing data (46.5%) and the lack of qualified personnel (41.6%).

After the preliminary phase, we re-contacted, by e-mail and then by phone, all 296 companies that used at least one strategic planning tool.

Overall, 273 (92.3%) companies agreed to participate in the research. However, by the deadline for completing the interviews, set on January 31, 2020, only 256 companies completed the questionnaire and therefore were subject to our analysis. The level of participation in the questionnaire, compared to other similar studies was higher than previous studies and can be considered satisfactory<sup>[35-37]</sup>.

The questionnaire was developed with the collaboration of 10 consultants and managers who are experts in strategic planning and was accompanied by a glossary containing a brief description of each tool. Furthermore, we have properly trained all interviewers. This approach allowed to improve the accuracy of responses and reduce the risk of bias<sup>[38, 39, 34]</sup>.

The questionnaire included the list of strategic planning tools on a 7-point Likert-type scale, aimed at assessing the frequency of use of each tool and the type of strategy pursued (planned, emerging, none).

Furthermore, the questionnaire included some questions to assess the planning time horizon (up to 3 years, up to 5 years, beyond 5 years).

Finally, using some well-established statements in the literature, we asked respondents to evaluate the importance of strategic planning for the survival and development of the company.

To evaluate the reliability of the measures identified, we performed the Chronbach test, finding a reliability coefficient alpha >0.70 for all the measures.

Table 1: Strategic Planning Practices (SPP)-(Firms N = 876)

Introduction of SPP (1 or more)	Percentage
Yes	33.8
No	66.2

Table 2: Motivations for not implementing SPP (more than one answer)

Motivations	Percentage
High consultancy and training costs	52.8
Difficulty collecting and organizing data	46.5
Lack of qualified personnel	41.6
Complex tools	28.2
Unknown tools	16.4
Other reasons	14.1

Table 3: Sample characteristics

Samples characteristics	Number	Percentage
<b>Sectors</b>		
Primary	45	17.6
Industry	139	54.3
Services	72	28.1
<b>Age</b>		
0-10	51	19.9
11-20	93	36.3
>20	112	43.8
<b>Gender</b>		
Male	179	69.9
Female	77	30.1
<b>Studies</b>		
No university	169	66.0
University	87	34.0

Considering the content of the questions, the questionnaire was administered personally to the owner and/or manager of the companies. To check the validity of the questionnaire and responses, we used a common method bias test and found no problems in any of the measures used in the study.

The results of the analysis are presented in the next paragraph. Table 3, on the other hand, shows the main characteristics of the companies interviewed.

The companies interviewed mainly belong to the industrial sector (54.3%) and have been founded for over 10 years (80.1%). The owner/manager is male (69.9%) with a non-university culture (66%).

## RESULTS AND DISCUSSION

Table 4 shows the data related to the use of strategic planning tools and techniques, highlighting the findings obtained for SMEs and large enterprises. To evaluate the level of statistical significance of the results obtained for the two categories of companies, we carried out an average test on the two samples.

Financial analysis and SWOT analysis are the techniques most used by SMEs and large companies. However, as was to be expected, large enterprises are using a broader set of strategic planning tools more frequently.

In this regard, the analysis of the questionnaire showed that SMEs have difficulties in introducing these tools due to the lack of adequately qualified internal staff and the lack of financial resources. On the other hand,

Table 4: Strategic Planning Practices (SPP)

SPP	SMEs		Large firms		t*	S*
	Mean	Rank	Mean	Rank		
Financial analysis	5.41	1	5.46	1	0.11	0.903
SWOT analysis	5.35	2	5.39	2	0.12	0.901
Cost-benefit analysis	5.12	3	5.26	3	0.55	0.563
Distinctive competency An.	4.77	4	4.92	4	0.57	0.565
HRM analysis	4.36	5	4.65	5	1.12	0.262
Portfolio analysis	3.83	6	4.16	8	1.35	0.171
Scenario analysis	3.06	7	4.23	7	6.21	0.002
Key success factors	3.04	8	4.25	6	6.18	0.001
Benchmarking	2.68	9	3.89	9	6.16	0.000
PEST analysis	2.21	10	3.42	10	5.17	0.000

t\* = t-value; S\* = Significance of t

Table 5: Strategic planning process

Parameters	SMEs		Large firms		t*	S*
	mean		mean			
Planned strategy	5.32		5.83		2.19	0.052
Emergent strategy	3.64		3.21		2.01	0.055
Lack of a formal strategic plan	1.86		1.83		0.33	0.723

large companies in addition to having adequately qualified internal staff to use these tools have declared that in some cases they rely on specialized consultancy companies. Table 5 summarizes the characteristics of the strategic planning process.

The results show that most companies, regardless of size, use a formalized strategic planning process. However, the use of emerging strategies also has a certain frequency, especially by SMEs.

Finally, a smaller percentage of companies while using some planning tools, prefer to use an informal approach. Table 6 shows the time horizon of strategic planning.

The results showed that SMEs have mainly pursued strategies characterized by a shorter time horizon than large companies. In this regard, the analysis of the answers to the questionnaire suggests that SMEs prefer to adopt strategies characterized by a shorter time horizon, in order to have greater flexibility with respect to the possible evolutions of the competitive scenario. On the other hand, large companies, especially when making new investments, prefer to use a longer time horizon. Table 7 summarizes the views on the respondents.

SMEs and large companies believe that strategic planning is important and helps to improve financial performance. Large companies adopt a mainly formal planning process that allows them to effectively achieve the planned objectives. Conversely, SMEs prefer an emerging strategy approach. The implementation of strategic planning was effective for both categories of companies. However, large companies believe that this process can lead to excessive bureaucracy, increasing corporate rigidity compared to the extreme variability of the environmental context.

Table 6: Time horizon

Years	SMEs		Large firms		t*	S*
	mean		mean			
Under 3	5.16		4.61		3.11	0.002
3-5	4.44		4.78		2.21	0.051
Over 5	4.35		5.19		4.73	0.002

Table 7: Opinions on the strategic planning process

SPP	SMEs		Large firms		t*	S*
	mean		mean			
Strategic planning is important	5.12		5.71		2.33	0.021
Formal strategic planning helps improve financial performance	5.09		5.23		0.47	0.459
Strategic planning has enabled us to achieve our goals	3.91		4.58		2.37	0.011
The strategy adopted is the result of a deliberate process	4.01		4.43		1.93	0.051
The strategy adopted has emerged overtime	3.45		2.24		4.95	0.001
Implementation of the strategy was effective	3.01		3.42		1.52	0.0377
Strategic planning has produced rigidity and bureaucracy	2.25		3.14		4.37	0.001

Table 8: Pearson correlation (Relationship between the results of Table 4 and 7)

SPP	SMEs		Large firms	
	High	Low	High	Low
Financial analysis	0.29**	0.14	0.31**	0.12
SWOT analysis	0.33**	0.11	0.39**	0.16
Cost-benefit analysis	0.28**	-0.19*	0.38**	0.13
Distinctive competency An.	0.24**	0.07	0.32**	-0.18*
HRM analysis	0.07	-0.12	0.21*	0.08
Portfolio analysis	0.21*	0.09	0.22*	-0.17*
Scenario analysis	0.20*	0.08	0.26*	0.14
Key success factors	0.27**	-0.18*	0.13	-0.07
Bench marking	0.27**	-0.11	0.26**	0.12
PEST analysis	0.14	0.12	0.31**	0.15

The table present the estimated coefficient: stars indicate statistical significance, respectively at: \*\*\*1%, \*\*5% and \*10%

Finally, to verify the relationship between the set of strategic planning tools used and opinions of the interviewee's, we developed the correlation analysis. For this purpose, we have divided SMEs and large companies into two further categories, according to the importance (High or Low) attributed to the strategic planning process for the survival, development and financial performance of the company. The results are shown in Table 8.

The variables with the most significant correlation concern SMEs and large enterprises which have a particularly positive attitude towards strategic planning. In fact, the financial analysis, the SWOT analysis and the cost/benefit analysis have a positive correlation with a significance of 5%.

## CONCLUSION

The present research aimed to investigate the diffusion and use of strategic planning techniques by companies headquartered in Argentina, focusing on both SMEs and larger companies.

The data necessary for this study were collected through the use of a structured questionnaire administered to 1000 companies selected with a random sampling technique. Overall, 876 companies joined the research project.

The preliminary analysis showed that 66.2% of the companies interviewed do not use strategic planning tools. Of these firms, most belong to the SME category.

The main reasons for the non-use of strategic planning tools are attributable to the high costs of consultancy and training (52.8%) the difficulty of collecting and organizing data (46.5%) and the lack of qualified personnel (41.6%).

At the end of the preliminary phase, we re-contacted all the companies that had used at least one strategic planning tool. Overall, 256 companies completed the interview within the deadline set for the end of the research and were therefore subject to analysis.

Compared to the wide range of tools suggested by the literature, this study focused on a set of 10 strategic planning tools. Therefore, we excluded some tools and techniques considered in other researches from the analysis, as their use was very low and of little significance.

In line with the findings of previous studies carried out in different economic contexts, the research results show that SMEs use a limited set of strategic planning tools. Furthermore, these firms prefer to use short-term strategies, of a predominantly emerging type, to have greater flexibility<sup>[26, 10]</sup>.

Financial analysis, SWOT analysis and cost-benefit analysis, albeit with different levels of diffusion, represent the techniques most used by both SMEs and large companies. The other strategic planning tools are mainly applied in larger companies while their use by SMEs is rather rare.

However, the analysis of the results also shows that most companies believe that the introduction and development of strategic planning tools and techniques are essential for the survival, development and improvement of the financial performance of their company. Although this orientation is prevalent mainly in large companies, a positive attitude towards these instruments was nevertheless found, even in SMEs.

The correlation analysis between views on the strategic planning process and the tools used also highlighted some significant correlations, suggesting that firms with a positive attitude towards strategic planning use a broader set of tools.

The empirical findings of this study offer various insights into the diffusion and use of strategic planning techniques, highlighting the different strategic approach of SMEs and large enterprises in an emerging economy such as Argentina.

The results while confirming what emerged in previous empirical studies, highlight some specific elements of the companies examined, both regarding the attitude towards strategic planning and regarding the set of tools used. In this perspective, the findings can provide a useful contribution to the existing literature, providing further empirical evidence about the specific context analyzed.

Furthermore, the results can be useful for entrepreneurs and managers to improve the approach to strategic planning and encourage the introduction of tools that are still little known and/or used.

## ACKNOWLEDGMENTS

The research in all its parts is the result of the joint work of the two authors. We gratefully thank all BeLab researchers for their valuable help in administering and processing the questionnaire data.

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