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Impact of Strategic Planning to a Service Provider Micro-Enterprise

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Abstract

The article aims to analyze the impact of strategic planning in a company providing microenterprise services. The company is an accounting firm and is characterized by being a family business. Methodologically the study is qualitative, in the case of an action research. As a result, the study shows that the Strategic Plan had a positive impact on structured processes, conducted training, number of satisfied and regular customers, and analysis of cash flow. The study concludes that the implementation of the Strategic Plan has brought benefits to the company.

Keywords: Strategic Planning, Balanced Scorecard, Microenterprise, Family Business

1. Introduction

Managers are increasingly searching for management tools, one being the Strategic Planning. Great companies use this tool to draw its path and delimit its short and long-term objectives. Although, this tool is also essential to small companies, due to the small financial and resources support. Many micro-enterprises executives do not use this tool for believing it is too bureaucratic and without a viable return.

This given study is important owing to the fact that managers from both, micro and small companies, find the Strategic Planning as a bureaucratic and small return tool.

The Strategic Planning delimit an action path to the enterprise, defining which its objectives are and strategic actions to fulfill the company's expected results. This study aim to apply the Strategic Planning is an accounting office with family characteristic and analyze the impacts caused by the implementation of the tool.

2. Strategic Planning

The number of Brazilian companies in search for management tools, due to the market uncertainty and turbulence, grows more and more. The Strategic Planning is one of these tools (Ferreira et al., 2005).

Micro and small sized Brazilian companies usually have limited resources; therefore, a planning is needed to minimize the resource loss and focusing its capacity in relevant activities. However, to the planning being effective is needed that the communion of the hole company and the common knowledge of the company's strategy, mainly the involvement from the top management (Ferreira et al., 2005).

The executives from small enterprises are little adepts to implement a Strategic Planning, in their business due the belief it is too technical and with few practical outcomes, expending a great amount of time for the return of few results (Coelho and Souza, 1999).

If the Strategic Planning is important to great enterprises, to small business its importance is even bigger owing their small resource availability, internal management issues and low relative productivity (Coelho and Souza, 1999).

The elaboration and implementation of a strategic planning is a cyclic process. Consists, at first, in developing strategies, then notifying the entire company, developing ways to set the strategy in practice, elaborate a controlling and measurement system, put the strategy into practice, and at last, building different scenarios enabling that in the future may occur a reformulation of the strategies (Coelho and Souza, 1999).

Companies can choose between three productions strategies: total cost, differentiation and approach. The total cost has the strategy to produce in large scale for a lower cost (Costa, Oliveira and Silva, 2018, Silva, Fonseca and Bitarais, 2018, Silva et al., 2018). Differentiation has the strategy of developing a differentiated product to the market. In addition, the strategy for approach is the directed production for a specific group, which is a smaller portion of the market. Because great companies have access to large amount of resources, they choose between total cost and differentiation strategies, while small business choose the approach strategy due the small availability of resources (Coelho and Souza, 1999).

Small enterprises need more efficient management tools to keep themselves in the competitive market, and most of their problems derive from strategic and management matters, which entail in more problems. Therefore, is indispensable that a small business has a planning and acknowledgment of which way to take (Oliveira and Simonetti, 2010).

The purpose of learning and the development of the strategic planning is to make managers think strategically. To operationalize a strategic planning, clear and objective goals must be set, which need measured with internal information and data, then analyzed by the top management, and later defined which options and ways to choose. The planning effectiveness is measured by the productivity and profitability (Oliveira et al., 2010).

There are four stages of planning sophistication inside the company, and the development of each depends on the culture and management style of each business. These are: structured strategic planning, structured operational planning, intuitive planning and unstructured planning. Enterprises with fewer than five workers do not need to elaborate a strategic planning, for it is barely used, although the biggest the company becomes it is more needed (Oliveira et al., 2010).

According to Oliveira and Simonetti (2010), departments that are more stable has a smaller need of a formal planning, however, the more unstable and turbulent a department, or that are in constant growth, the need of a strategic planning becomes larger.

Most of the corporative decisions are made in adverse moments and with unreliable information. The strategic planning lower the uncertainty is decision making, and even not always succeeding, it increases the amount of right decisions (Scramim, 1997).

3. Family Business

Recent studies target family business due their high importance. These companies are responsible for around half the Gross Domestic Product (GDP), and creation of new jobs (Vidigal, 2000).

For the long-term survival of a family company is needed a heritage planning, leaving the business to their children as they are employees of the company. With his planning, there are higher chances of having people that know and feel ownership of the company, that just managers seeking a source of income (Mannes, et al., 2018, Vidigal, 2000).

Every business is subject to external threats due to market pattern changes, although family business have an own problematic, which involves topics like heritage, professional management and capital opening. These companies are responsible for more than half the employment in some countries, and in some countries, from half to two-thirds the GDP (Lethbridge, 1997).

According to Lethbridge (1997), there are three types of family business: traditional, hybrid and familiar influenced. The first has closed capital, low management and financial transparency, and the family dominates completely the business. The hybrid has open capital but the family still dominates the control, a bigger transparency and employee's participation from outside the family. The family influenced has most of shares owned by the market; however, even with the family away, they have a strategic influence through some shares.

A company truly becomes a family business when the control is passed forward to a second generation. To facilitate the transition of generations and potentiate its outcome, it is advisable to prepare the heirs, offering technical knowledge and leaving fit to assume the job role (Lethbridge, 1997).

According to Cucculelli et al. (2016), companies have long searched for more than financial goals. They also search the long-term survival and maintaining the family reputation.

These enterprises search maintaining a good reputation in the market, hence avoiding issues from corporate social responsibility (CSR). The companies' owners must worry about keeping a consolidated image so that their reputation do not end (BLOCK, 2014).

According to Ling et al. (2012), the familiar structure can be divided in traditional and modern. Traditional families are those of which companies have an unequal power distribution, mostly commanded by one of the parents. Modern families have the characteristic of high participation of members in the companies' decisions.

As stated by Dreher (2004), companies that have a familiar management, guide their culture based on the owning family values.

Familiar interests of companies owners managers influence in the decision making process and the how they will exercise their management (Consoli, 1998).

As said by Aniceto (2016), in some countries, family business dominate the small and medium sized companies segment.

4. Micro Enterprise

Micro enterprises own a great importance in the world's economy (Gralik, 2002). Small business have lower capacity of using its resources without changing the factors that favor their needs (Andrade et al., 2004).

According to Andrade et al. (2004), micro and small enterprises have difficulty maintaining themselves working, although there is a high recognition of these companies to the world's economy.

There is a featured role played by micro and small companies in the Brazilian economy. These companies' managers must be watchful to decision process, not just to maintain themselves in the market, but also to grow and fulfil a significant market share (Oliveira, 2010).

As stated by Oliveira (2014), micro enterprises control a great portion of both the national and word's economy.

Micro enterprises are crucial to the wealth production in every country. Representing 40% of every company in developing countries (Jagun, 2008).

Fuller (2005) stated that micro enterprises have high rates of failure; therefore, it is important to carry out a planning so these companies may avoid failure.

With the creation of new micro and small business, the number of people involved in this expansion grows, consequently developing employment wherever these companies are established (Mead, 1998).

As said by Premchander (2003), every company needs capital, from the smaller to the biggest company. Micro enterprises may pay an essential role in the poverty reduction in developing economies.

Some micro companies have a curious aspect that usually own only one mentor to the business, which is the owner. This is the responsible for the decision making (Almeida, 2014).

Micro enterprises are responsible for the creation of large amounts of employment, although there are not many studies that show the need of strategy to these companies (Cruz, 2013).

According to Rigoni (2011), one of the factors that restrain the growth of the micro business is the behavior adopted by executives.

Companies that own up to nine employees are considered micro enterprises. Small sized business have from ten to forty-nine employees (Viario, 2014).

5. Metodology

The present study is descriptive, once it aims to analyze the investigated phenomenon, as well as its relations and characteristics. The main ways to realize the study is through observations, interviews and analysis (Gerhardt, 2009).

It is an action research in a micro enterprise that provides services. As stated by Franco (2005), the goal of an action research is to transform in practice a situation in order to study its results.

The studied micro enterprise is an office that provides services in the accounting area, based in Ipatinga – Minas Gerais, Brazil. The company is in business for more than twenty years and has around eighty clients. It is considered a micro enterprise and employs 7 officers.

The present action research was performed in three moments: setting, action and observation.

The initial moment, setting, constituted in the analysis and monitoring activities and company's processes, for a better understanding of its operation.

The second step, action, constituted of implementing a Strategic Planning in the company, performed based on collective and individual meetings with the staff. During the implementation, the company' mission was delimited why and for what the company exists, in other words, why being part of the office. Later the vision was developed, which is a portrait of what the business wants to accomplish in a given time. The companys' values were also developed, defining which the company's responsibilities with each person and the community that interact with the business. A SWOT matrix was performed, analyzing the strengths, weaknesses, opportunities and threats to the office, relating every raised point. The strategic goals were developed based on four pillars: Financial, Customers, Learning and Growth, and Internal Business Processes. Finally, the development of a strategic control sheet to analyze the collected results.

The third moment, observation, was performed after the implementation of the strategic planning. Based on the four analyzed pillars (structured processes, trainings realized, amount of regular and satisfied clients, and cash flow analysis) was realized the data collect to the year 2016 for analysis and comparison which the year 2015. It is worth pointing out that the data collect counted up to October; therefore, November and December are out of the collect.

The measurement of the results was realized inside the office, in which a board was responsible for updating the strategic control sheet. With the measurement of the data, these were sent to the responsible board for further comparison of outcomes and defining if the implementation of the tool had impact.

The data collect during the whole action research was qualitative made, mainly with the use of content analysis. According to Bardin (2011), the content analysis are technics of communication, using procedures that analyzes the description of the message content.

6. Results

In the first moment, during the setting, the goal was accompanying e analyzing the activities and processes existing in the company, making possible a more based study.

In the second moment, here called action, was performed the development of a Strategic Planning.

The implementation started with the development of the business mission. For this stage were realized individual meetings with the seven officers in aiming to develop the company's mission. The focus of these meetings were based in two questions: Why the office currently exists? For what do you believe the office should exist?

The common in almost every answer was the need of a client activities prediction, constantly giving assistance to the clients. "We cannot wait for the problem to appear for then solving it, we need to predict it and solve it". What is needed is that the company do not just be a service provider, but also working with a differential: consulting.

Some reports extracted from the interviews made with the staff were: "provide better services"; "consulting would be interesting, would give more safety to the clients"; "we need a well provided service, with quality"; "provide account consulting services"; "the consulting service could be added"; "providing services and consulting. Today we don't have enough knowledge for an ideal consulting"; "improve our customer service through consulting, pass the clients responsibility to the accountability".

Therefore, the company's mission was determined as: Provide quality accounting services, offering advice to customers, and guarantying their safety in accounting questions.

The goal is that quality services shall be provided, offering an advice to customers, creating a closer contact with the client and knowing its necessities. Thereby, being able to provide a quality service and that the client be safe in accounting matters.

Then was performed the internal and external analysis of the business. This analysis was realized with the assistance of the partners, which are in business for more than twenty years, creating consistent inputs. With determined opportunities, threats, strengths and weaknesses, were correlated to determine the points with high, medium and low correlation, these correlations that created the basis to the strategic goals.

To the internal analysis, the strengths observed were: competent and with fresh knowledge employees, advice and availability to customers, and new practical knowledge. About the weaknesses: restricted information, bad defined job roles, absence of service prices standardization, employees without exclusive dedication, and bad internal communication.

To the external analysis, the opportunities were: consumers residing in Ipatinga, capacitation opportunities, and specialization en a deficient market area. Moreover, the threats were defined as: competitors with low prices, more specialized competitors, lack of customer commitment, and constant law changing. The matrix was then made based on the correlation of the raised points, in other words, a point qualified based on its level of correlation (high to low) with the others.

While the customers reside in Ipatinga, it is easier to provide assistance and be more available to them. In addition, some clients are treated differently because of a friendship connection with the company, or by being customers for a longer time, and by result, some services have a different price, or even made free. Employees have the opportunity of capacitation through online platforms and courses paid by the company, and though this capacitation they acquire theorical knowledge.

Since the information had restricted access to few employees, all employees can capacitate and pass along knowledge to others. Because the company desires specialization in few services, it has this capacity due its employees having potential to this capacitation. This specialization is for better assistance to customers.

The competitor may have lower prices, but the company uses its assistance and availability to clients as a differential. Although, as the company lacks standardization of its prices, it is difficult to assume that rivals' prices are lower. The office has competent and specialized employees, as well as its competitors. To lower a possible threat of rivals being more specialized, it is necessary to increase the assistance given no clients. Rivals have practical and theorical knowledge, and defined activities to provide qualified and specialized services.

Competitors are always available and a step ahead of the company's availability. Competitors know their processes, and are integrated with their results and activities. The company finds itself available nowadays; however, there is a lack of client's will. Because the consumer does not feel economic impact, they leave the activities drifting. For an example, if the service is made free, the client will not value it, however, if the officers were always available, there would be more time to charge the clients.

As there is a constant changing of the law, the competent professionals can follow this changing. Always a client asks a new information; the employees do whatever is needed to answer. In addition, with the constant changing is needed to obtain theorical knowledge about the topic.

Finished building the SWOT matrix, the next step was developing the company's vision, being realized individual meetings with all seven employees. In these meetings, the officers had to answer the question: Looking forward to 2018, how do you like the office to be about its outcomes and external perception?

There is a great need of standardization inside the business. It is necessary to realize a structural organization about the activities done by the company, developing a Job Role Description so every employee knows exactly what they must do. It also is necessary physically organize the office and documents, as proposed by the 5S philosophy.

Some reports extracted from the interviews were: "I hope the processes will be more organized"; "the roles must be well defined"; "I wish that people had the vision that good and efficient employees work at the office"; "that the company may be featured as a service provider in the accounting area"; "one does the job of the other, mixture of activities"; "it is need to organized what have in the office; so it is possible to provide the right support to each client".

Thereby the company's vision has settled as: Until 2017, we will be an enterprise that has structured processes, being recognized by our clients as an accounting office that provides quality services.

It is needed that primarily the processes are standardized and the roles well defined. After the internal structuration, the external activities were executed, which are the accounting advisories to guarantee the quality services. The customers are the ones to measure if the vision has been accomplished or not, because they are the finalistic interest. The measurement will be done when the customers expose that the services are being done with quality.

To define the company's values, were extracted perception through the days of living in the office and some answers. Therefore settled as: ownership feeling, as everyone is owner and responsible for the company's activities. Courage, that is, the company has courage to risk and innovate, being able to expand to new horizons. Proactivity, solving problems before they occur, and has the capacity to make activities by its own. Synergy, working for a common good (the constant improvement of the office and the customer satisfaction). Professionalism, of which has the commitment with the office activities, to always being able to provide the best service to the clients. By last, happiness, because employees are always happy in what they do, respecting one another.

The next step of implementation was the definition and implementation of the strategy, when were considered the BSC's four pillars (Financial, Customer, Learning and Growth, and Internal Business Processes).

The defined strategic goals are set out bellow.

In the financial pillar, the strategic goal was defined as guaranteed the financial sustainability: The action plans must be designed with the team were realize the financial planning development, cash flow management, analyze which clients are in conformity and which are with its fees up-to-date.

The indicator established to financial planning and cash flow management was the analysis of the real financial flow by the planned financial flow. To the customer conformity, the indicator was the number of clients in conformity by the total amount of clients. Moreover, the fees' indicator is the amount of fees up-to-date by the total of fees.

To the customer pillar, the strategic goal is to acquire customer loyalty. The designed action plans were to perform a NPS research with the clients, apply a triennial satisfaction research, and visit the customers.

The defined indicator to the NPS research is the number of promoters by the total of answers. To satisfied customers, the indicator is the amount of satisfied clients by the total of clients that participated in the survey. To measure the clients visit, the indicator is the number of clients visited and the total of clients.

Moreover, to the learning and growth pillar, the strategic goal is to guarantee the knowledge inside the company. The action plans are the development of mensal reports (at the maximum of 1200 characters) about the activities of each employee. In addition, mensal meetings to discuss the outcomes; and that employee will make professional trainings.

The indicator to the reports development is the amount of the new information shared by each employee by the total amount of employees. For the mensal meetings, the amount of employees in the meeting by the total of employees. The measure the professional training, it was defined as the sum of trainings.

In the internal business processes, the strategic goal is to guarantee the company's structuration. With the help of the staff, the defined action plans are to develop each job description, the mapping of the main processes, and the standardization of service prices.

The first indicator, to measure the development of the jobs descriptions, is the amount of described jobs by the total of identified jobs. The indicator to processes mapping is the number of mapped processes by the amount of identified processes. In addition, to indicate the service prices standardization, the number of standardized services by the total of the identified processes.

As the last stage of implementation, to the strategic control, was developed a spreadsheet containing the mission, vision and company values, as well as the strategic goals, indicators and tabs to fill the results.

Each strategic goal has a tab on which is found its indicators, the present state of the indicator, its objectives and, if the indicator has been full filled or not, the person in charge, and the periodicity it must be filled. The indicators have a hyperlink to another tab, which has a table to fill the results, indexing every data.

After the strategic planning implementation, the next step was the analysis of the implementation outcomes. This development occurred by the end of 2005 until October 2016, therefore the tool was in use for ten months.

The points studied to the impact analysis were lined about structured processes, trainings done, amount of satisfied clients, and cash flow analysis.

The inputs needed to realize the comparison of the strategic planning implementation were collected.

There was no outcome about the structured processes, the company had no practice on mapping its processes, and many activities were done without standardization.

The trainings were sporadically realized, according with each availability. There was no date standardization or which themes should be learnt. Two out of the seven employees did the twelve trainings; therefore, the new knowledge was withheld by 28.6% of the staff.

The amount of clients was seventy-nine customers. Although, from these clients, only sixty-eight were regular and with up-to-date fees, in other words 86.1% of the clients were regularized with the office. There was no data of which clients were satisfied or the practice of receiving feedbacks.

The cash flow for 2015 had expressive variations from a month to another, both inputs and outputs. From January to February, the input of resources varied around 17%, and the output 12%. These variations are due the absence of a spending planning and the number of out-of-date customers.

After the implementation was possible to perceive its outcomes and impacts, in the third stage of the action research, called observation. I this stage were analyzed the structured processes, trainings realized, regular and satisfied clients, and cash flow.

Fourteen processes needed mapping, receiving the objective of mapping all of these.

The staff demonstrated, during the strategic planning implementation, the need of structuring processes so the knowledge would be withheld within the company, processes would follow a standard and employees would which activities must be done by each one.

As no processes were mapped in 2015, and every process was mapped in 2016, in this pillar acquired a positive impact in the company.

About the trainings, the company established the objective of realizing twenty-four, the double of trainings made in 2015. This indicator has a triennial measurement periodicity.

Five employees (71.4%) realized the twenty-three trainings, and the company began to do mensal meetings to pass along these trainings so the knowledge will not be held only one or two employees.

In 2015, two employees did all the fourteen trainings; therefore, is clear the positive impact in this pillar comparing 2016 to 2015.

It is worth pointing out that the objective, up to the date of indicator collecting (October), had not been accomplished, but there was another trimester to accomplish the twenty-four trainings.

The company grew from seventy-nine to eighty-one clients, and to analyze the impact of the strategic planning implementation, the indicators were measured quarterly. The objective is that seventy-seven of the clients will be regular and satisfied with the company, in other words, 95% of the clients.

The calculus of satisfied clients was done based on the amount of clients that answered the survey, which was seventy-nine clients. The objective was not accomplished in the first trimester, but had a positive growth in the following two. Only 86% of the clients were regular with the company, the implementation of the strategic planning had a positive impact, elevating the amount of regular clients to 96%.

Analyzing the data is possible to conclude that, after the third month, the data followed a small variation from a month to month, due the regularization of the clients. It is worth pointing out that February had an uncommon bigger output due to a renovation in the company headquarters, but this spent was predicted.

Comparing the cash flow from 2016 with 2015, only February and March had smaller inputs than in the last year. Disregarding the first three months of regularization after the implementation, the biggest input variation from a month to another was between July and August (1.5%). The biggest output also occurred between July and August (6.7%). Compared to the results of 2015, the variations were expressively smaller in 2016. Therefore, with these results, the strategic planning had a positive impact in the cash flow pillar.

7. Conclusion

Some managers believe that the strategic planning is too bureaucratic, requires too much effort to be applied, and does not have compensatory results. The study made in this paper had the goal of applying a strategic planning, based on the Balanced Scorecard, in a service provider micro-enterprise, with a familiar scenario, and therefore, analyze if the strategic planning would or would not have an impact in a company with such characteristics.

The impact was measured and validated through the company's four pillars, which are: structured processes, realized trainings, amount of satisfied and regular clients, and cash flow analysis. It was possible to analyze the application of the strategic planning based on the BSC had positive impact in the four given pillars, thereby being a model to other companies with similar characteristics.

In the structured processes pillar, in 2015 was no structured processes, but in 2016 every fourteen process were mapped. The trainings realized in 2016 were the double the amount of 2015, therefore twenty-three trainings. In 2015 two out of seven employees did trainings, in 2016 five out of seven did trainings. The amount of regular clients in 2015 was 86%; in 2016, it grew to 95% of the clients. There was no practice of analyzing the clients satisfaction in 2015, but in 2016 95% of the clients were satisfied with the services provided by the office. The cash flow in 2015 had expressive variations from a month to another, being as big as 17% between inputs and 12% between outputs, already in 2016, the biggest variation from inputs was 1,5% and from outputs 6,7%.

This result corroborates with Ferreira (2005) affirmation, of which companies need a planning to minimize its resources loss and centralize the activities that really are relevant.

For future research, the suggestion is to analyze the other indicators and pillars inside the strategic planning, in order to validate even more the impact brought to the companies.

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