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RESOURCES PLANNING PROCESS

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Abstract:

Therefore, destination planned, the function of management is the tendency to consider as much as possible at the time, all internal and external factors which provide favorable conditions for the normal functioning and development of the company. It involves the complex sequence of steps that determine the objectives taking into account specific opportunities for more efficient use of the resources of the Structural links production and the entire company. Therefore, planning is required to ensure mutual links between different organizational divisions of the company covering the entire technological chain: research and development, production and sale. This activity is based on the detection and forecasting of consumer demand, the analysis and evaluation of available resources and development prospects of economic circumstances. Hence the need to correlate continuous production and sales indicators due to changes in market demand.

Key words: scientific management, administrative management, bureaucratic management, administrative function, legal authority, domination, traditional authority

1. Introduction

Planning, as a function of management of industrial firms is to establish the foundation of the main development directions and scale of production, taking into account the material to ensure its sources and market demand. The essence of planning is manifested in the realization of the development objectives of the company and each of its structural links for some time in the future, setting tasks and means of achieving them, a succession of deadlines and completion, highlighting and providing material resources, human and financial resources tasks set.

The need for planning in a market economy arising from large production of socialization conducted internationally, specialization and cooperation in industrial companies, the existence of many structural links within the firm, the close links between companies with suppliers of raw materials, materials, completing contained in a single technological process, as well as scientific and technical requirements to take into account very quickly and the latest achievements of science and technology. Acting in the same direction and another factor as firms tend to subordinate the market to enhance their influence on the formation and functioning of the market demand.

Planning is the beginning stage management, but it is not a single act but a process that continues until the planned resort activities.

2. Defining the concept of Planning

Planning, which in the 1950s was essentially a type activity budget, subsequently spread rapidly to become the middle of the 1960s a method driven solid work most of the

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activities of large companies. Starting this year, planning to become strategic planning, in less than 10 years has become an obsession for American businesses and American Government as PPBS ("Planning - Programming, Budgeting System).

In fact the concept of planning is much older. In his "Art of War", Sun Tsu made with approx. 2400 years ago, referring to a "head of strategic planning."¹ H. Fayol, describing his experience as a manager of a major French mining company, note the existence of "... 10-year projections revised every five years"².

The term comes from the Latin planning *planum*, "which means flat."³ English term began to be used in the seventeenth century to refer to forms, for example, maps or plans that were drawn on flat surfaces⁴. Such term planning has been long associated with formal documents⁵.

But the question "what is the plan?" There is no universally accepted answer among specialists. In an article on this topic says that the term "planning" is currently used in many different ways, that there is some danger of confusion⁶. A little later, at a meeting of planners at Bellagio - Italy, Jay Forrester stated that "efforts to define the terms of planning and forecasting long term were not successful"⁷.

"Why is it so hard to define planning?" Wondered A. H. Mintzberg Wildawsky⁸ and answered "because its supporters were busy promoting vague ideas than establish viable positions and interested in what might be planning than planning becoming reality. " Therefore, continuous H. Mintzberg "planning lacked a clear definition ..." ⁹ still making an inventory of formal definitions of planning:

1. *A plan,, means finding viitorul*¹⁰, ie regardless of the future. Planning is an "action prepared in advance" ¹¹.

2. *Planning means "to control the future."* Planning is to design a desirable future and means for its realization "¹².. The same idea expressed it when I say that others define for planning purposes as "to create a controlled change in the environment"¹³ and "to create social systems"¹⁴ or compartments company engages in planning "to replace the market" , "to exert control over what is sold." ¹⁵.

¹ Sun Tzu, - "L'art de la guerre" Paris, Flammarion, 1978, pag.146.

² H. Fayol, - "Administration industrielle et générale", Dunod, Paris, 1999, pag.52.

³ G. A. Steiner, - „Top Management Planning”, New York, MacMillan, 1996, pag.5.

⁴ Ibidem, pag. 5-6.

⁵ H. Mintzberg, - "Grandeur et décadence de la planification stratégique", Dunod, 1999, pag. 23.

⁶ B.J. Loasby, - "Long-range Formal Planing In Perspective ", The Journal of Management Studies IV, 1967, pag.301.

⁷ J.W. Forrester, - "Reflections on the Bellagio Conference, in E. Jantsch" Ed. Perspectives of Planning, Paris, OCDE, 1969, pag. 503.

⁸ A. Wildawsky, - "If Planning Is Everything May Be It's Nothing", Policy Sciences, 1973, pag. 127.

⁹ H. Mintzberg, - "Grandeur et decadence de la planification strategique", Dunod, 1999, pag. 23.

¹⁰ O. R. Godschalk, ed. - „Planning in America: Learning from Turbulence”, American Institute of Planners, 1974, pag. 12.

¹¹ G. C. Sawyer, - „Corporate Planning as a Creative Process”, Oxford, OH. Planning Executives Institute, 1983, pag. 1.

¹² R.L. Ackoff, - „A Concept of Corporate Planning”, New York, 1970, pag.1.

¹³ E. Jantsch, ed. - „Perspectives of Planning”, Paris, OCDE, 1969, pag. 155.

¹⁴ Ibidem, pag. 254.

¹⁵ J. K. Galbraith, - „The New Industrial State”, Boston, MA, Houghton Mifflin, 1967, pag. 24.

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3. *The plan is to decide "the plan is to choose"*¹⁶, or "conscious determination to achieve the objectives defined actions. Planning is so decision"¹⁷, or "specific activities that determine in advance what action and what physical and human resources are needed to achieve a goal. They include identifying alternatives, analyzing each of them and selecting the best"¹⁸ or "is not an action plan that can be recognized only if it can be separated from the others. Any act of a manager, whether it is a mental or physical act is inexorable about planning. The plan is part of any managerial actions just as breathing is a part of human life"¹⁹. In an annual report of a large retail companies in the U.S. read: The plan is to make difficult decisions before being forced to act under pressure of events, it is to predict what the market will need before request to impose this"²⁰.

4. *Planning is an integrated set of decisions.* A plan is "a set of activities to integrate into a whole that makes sense"²¹ and "Planning is required when future state that we want to achieve requires a set of interdependent decisions, ie a system of decisions"²².

5. *Planning is a formalized procedure* that aims to produce an articulated result in the form of an integrated decision "a set of concepts, procedures and tests"²³.

Action Planning is showing willingness to act on the future of business, it is reflected in the tables, figures, diagrams, statements etc. "The plan is to design a desirable future and the means to get there." In a famous article P. Drucker defines planning in two ways:²⁴

a) *what is*

- Action planning is a tool, it provides companies the means to act on the future
- planning is a tool for motivation, it also causes a flow of information that everyone is motivated by the success of the whole;
- planning is a tool for consistency, it provides mutual support between people at different levels in the hierarchy of the organization.

b) *what is not:*

- planning is not forecasting for in addition to this is the will of the company to act on the future;
- planning does not lead to decisions for the future: it makes possible decisions today by their consequences in the future ;
- planning has as main objective the development of a plan: the result of the action (plan) is infinitely less important than the action itself (planning);
- does not prevent planning;

¹⁶ G.A. Steiner, - „*Strategic Planning, What Every Manager Must Know*”, N-Y, The Free Press, 1999, pag. 346.

¹⁷ H. Koontz, - „*A Preliminary Statement of Principles of Planning and Control*”, Journal of the Academy of Management I, 1958, pag. 45.

¹⁸ N. Snyder, W.F. Glueck, - „*How Managers Plan, The Analysis of Managerial Activities, Long Range Planning XIII*”, II-1980, pag.70.

¹⁹ G.A. Steiner, - „*Strategic Planning, What Every Manager Must Know*”, N-Y, The Free Press, 1999, pag. 75.

²⁰ J.R. Schermerhorn, D.S. Chappell, - „*Principes de management*”, Village Mondial, 2002, pag. 88.

²¹ H.R. Van Gunsteren, - „*The Guest of Control: A Critique of the Rational Control Rule, Approach in Public Affairs*”, N-Y, Willey, 1976, pag. 2.

²² R.L. Ackoff, - „*A Concept of Corporate Planning*”, New York, 1970, pag. 2-3.

²³ J.M. Bryson, W.D. Roering, - „*Applying Private Sector Strategic in the Public Sector*”, Journal of the American Planning Association L III, 1, 1983, pag. 223.

²⁴ P. F. Drucker, - „*Long-range Planning, Management science*”, V, 1959, pag. 239.

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- planning is not something that, once established, even menus from itself, it constantly faced with obstacles;

- on the one hand, managers are overwhelmed by the daily problems of the moment decisions, routine and fail to use only a small fraction of their available time to think, reflect, to reflect,

- on the other hand, this pressure is very strong, time-horizon of a manager not exceed the period in which it is possible to measure its performance.

Firms use planning several motives²⁵:

a) Firms should plan to coordinate their activities. One of the major arguments in favor of planning, supporting the thesis that the plan is to decide, is that decisions are taken on a formal process in one single figure some security firms to see properly coordinated efforts. When the various activities of a company are not coordinated is considered the fault is lack of planning or lack of efficiency in the performance of planning. Decomposition strategy and its implications intentions attributed to each of the components of a company, it shall ensure that the company's overall objective will be achieved if at least each of its structural links will accomplish his plan. In addition, articulating plans creates a communication mechanism that encourages coordination between different parts of the company. "Planning has value in and of itself ... it due to its ability to increase communication within the firm", eg "enriching the common comprehension of the objectives and scope of the firm"²⁶. From this perspective and H. Fayol claimed that "The plan ... creates unity and mutual trust" and that he "leads to a broadening of vision"²⁷.

b) Companies should plan to ensure that the future is considered. "The first reason which leads us to face the future in a systematic way is the need to understand the future consequences of present decisions"²⁸. What specifically makes planning is to introduce "discipline of long-term thinking in firms"²⁹. There are three ways to account for viitor³⁰: to prepare for the inevitable to refer undesirables and control what is controllable. It is obvious that a self-respecting manager will not neglect any of these three activities.

c) Firms should plan to be "rational". Planificatelor efforts are supposedly better than other people because they have the product overall policy proposals that are systematic, efficient, coordinated, consistent and rational. Virtue planning is that it falls in universal norms of choices raționale³¹.

d) Firms must plan to control. In this sense, "core responsibilities" of planners sunt³²:

²⁵ A.C. Hax; N.S. Majluf, - „*Strategic Management: An Integrative Approach, Englewood Clifs*”, N-Y Prentice Hall, 1984, pag. 66.

²⁶ A.C. Hax; N.S. Majluf, - „*Strategic Management: An Integrative Approach, Englewood Clifs*”, N-Y Prentice Hall, 1984, pag. 66.

²⁷ H. Fayol, - „*General and Idustrial Management*”, London, Pittman, 1949, pag.63

²⁸ B.J. Loasby, - “*Long-Range Formal Planning In Perspective*”, The Journal of Management Studies IV, 1967, pag.301

²⁹ B.J. Loasby, - “*Long-range Formal Planing In Perspective*”, The Journal of Management Studies IV, 1967, pag.301.

³⁰ M.K. Starr, - „*Management: A Modern Approach*”, NY Harcourth, Brace, Jovanovich, pag. 315.

³¹ B.J. Loasby, - “*Long-range Formal Planing In Perspective*”, The Journal of Management Studies IV, 1967, pag.301.

³² J.S. Schwendiman, - „*Strategic and Long Range Planning for the Multi-National Corporation*”, N-Y, Praeger, 1973, pag. 50.

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- planners should be responsible for planning, and to ensure that steps are taken in the order provided
- planners must ensure quality, accuracy and completeness of planning led by others.
- planners should be responsible for coordinating all planning efforts and the need to integrate different parts of the plan.

3. Plan's roles

If planning is programming, the plans have two roles: they are means of communication and control mechanisms. These two roles come from the analytical nature of the plans, ie their representation strategies in a decomposed form and articulate, often quantifiable, if not quantified. Plans, as shown in the strategic programming as programming, budgets etc. primary means of communication are not only strategic intentions but what each individual in a company must do to achieve these aims. Planning "forcing managers to communicate consistently on strategic issues" ³³. Communication is "one of the most important roles of strategic planning, if not the most important" ³⁴. Plan "force employees to recognize the situation of the undertaking in relation to that of competitors ... planning process enables them to better understand who they are and how they are situated to comparable employees in other companies" ³⁵. Plan "requires government decision makers from business realities and even rationality" ³⁶.

The second part of the plan is a control mechanism. Substantial objective of strategic planning is to exert deliberate control. Planning decisions and establishes premises "resource control in real terms ..." ³⁷.

Plans as a means of communication, inform individuals about the intentional strategy and its consequences. However, as a control mechanism, they go further: they specify what behavior is expected of units and individuals related to the strategy and are then available for re-injection in decision making comparisons between expectations and actual performance. Perhaps it is this role incited inspection planning officer at General Electric in the 1980s to characterize the planning department in previous years as "cop group." Even in the context of individual cognitive activities, psychologists GA Miller, E. Galanter and KH Pribranić used the term "plan" for "to refer to the instruction hierarchy" and more specifically "a process located in hierarchical organizations which can control the order in which a sequence of operations to be performed" ³⁸.

Plans serving companies to control their environment: markets, competitors, suppliers and even consumers³⁹. Similarly, sources of external influence may require a business plan as a means of external control. As governments may impose specific intentions of their institutions through action plans. Businesses that have market power over suppliers can do the same thing when specify what quantities should be produced, what data, which results in coupling its own action plan with suppliers.

³³ J.B. Quin, - „*Strategies for Change: Logical Incrementalism Homewood*”, IL, Irwin, 1980, pag. 140.

³⁴ A. Langley, - „*The Role of Rational Analysis in Organization*”, Ph D, Theory Paper, Ecole de Hautes Etudes commerciales de Montreal, 1982, pag. 324.

³⁵ T. Hafsi, H. Thomas, - „*Planning under Uncertain and Ambiguous Conditions: The Case of Air France. Document de travail*”, Graduate School of Business, Université de l' Illinois, 1955, pag. 33.

³⁶ Ibidem, pag. 32.

³⁷ Ibidem, pag. 32.

³⁸ G.A. Miller, E. Galanter, K.H. Pribranić, - „*Plans and the Structure of Behavior*”, N-Y, Henry Holt, 1960, pag. 16.

³⁹ J.K. Galbraith, - „*The New Industrial State*”, Boston, M.A. Houghton Mifflin, 1967, pag. 45.

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4. Planning's Advantages⁴⁰

Firms must bear pressures coming from various sources. Externally, there are competitive forces, the increasing number of laws and regulations, the complexity of increasingly high technology, global market uncertainty and high costs of labor in property and other resources. Internally, the challenges are also numerous: new structures operational increasing diversity of the workforce, operational efficiency and other related management challenges. In this context, planning has a number of advantages likely to improve company efficiency and foster the professional development of those working there⁴¹.

a) Better focus efforts and increased flexibility.

A successful planning means better focus efforts and greater flexibility. Focused companies know their strengths and needs of their customers, they know how to meet their requirements. Employees of these companies can set professional goals or situation accurately aiming their career and maintain equilibrium rent toughest conditions. Flexible firms are able to adapt and evolve according to the political situation, economic, social, they looked forward looking rather than the past and present. Employees adaptable, given the circumstances and events include professional development planning challenges and opportunities that arise both professionally and organizationally.

b) Orientation to action

Planning guides to action; company as a whole, and employees are more than ever:

1. focused on results which favors an orientation regarding return,
2. focused on priorities to ensure that the most important things to be solved first;
3. focused on benefits to ensure that all resources are optimized,
4. focused on changes to the situation before the issues and opportunities to address them in the most efficient way.

Planning avoids deadlocks complacency, which means to carry out punctual events or failures. It aims to preserve the spirit of efficiency and to remind everyone that the best decisions are often taken before events force managers to react.

c) Improve coordination.

Planning facilitates better coordination. If each of the persons, groups or subsystems of the firm their duties and tend to achieve their goals, these achievements must converge to individual needs assembly. Effective planning establishes a hierarchy of objectives as they are joined by an echelon to another both as a means and as a result. Objectives superior endings directly related to the objectives of next lower level, which is the means that allow them⁴²

d) Improving control

Improving planning control facilitates control. It paves the way for defining desired outcomes and objectives that determine the measures to be taken to achieve the objectives. If the results are below expectations, goals will be assessed from the start, so that the measures adopted be amended if necessary to improve results. Without planning process lacks control reference framework to allow him to evaluate the results and determine actions to be taken to improve them.

⁴⁰ J.R. Schermerhorn Jr. – „*Management*”, Fifth Edition, John Willey sons, NY, 1996, pag. 91.

⁴¹ H. Mintzberg – „*Grandeur et décadence de la planification stratégique*”, Dunod, 1999, pag. 356.

⁴² Ibidem, pag. 93

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e) Improve time management.

Planning promotes better time management. Every day, managers are swamped with tasks to be undertaken and the requirements to be met in situations where interrupts are frequent crises and unforeseen developments. The work of a manager is subject, in particular, such complications. In these circumstances, it is easy to let the contents of activities or minor requirements, but wasting time. From this point of view managers\ firefighters feel they are merely waiting for the fire "⁴³. What can be taken in such situations right decisions when the time is insufficient and the decisions to be taken are the most urgent? In fact, effective management requires a better use of his time.

5. Planning forms and types of plans used

Complex companies use different forms of planning varies considerably according to the directions, the nature of the problems it solves, the duration, the extent of their application. Application forms duly companies develop different plans.

Whatever type of plan used, to be successful, plans must be drawn accurately and carefully operationalized. Depending on the location and nature of tasks to be solved are three main types of planning: strategic planning or long-term perspective or, medium-term planning, and tactical planning and current planning (budget) or short-term.

5.1. Strategic planning (long term)

Strategic planning is primarily to establish the main objectives of the company\'s activity and is orientate to certain final results taking into account the means of achieving the objectives and ensure the necessary resources. At the same time developing new business opportunities, for example, increasing production capacity by building new businesses, the location of new equipment, changing the profile of the company or a radical change in technology. Strategic planning includes a period of 10-15 years, has ramifications far, affecting the functioning of the entire management system and relies on huge resources. Strategic planning refers to long-term business needs and it sets a global orientation of the company. Top managers are the ones who set the goals in the strategic planning for the entire company, they are the ones who decide the measures to be taken and the allocation of resources.

Companies have lately begun to pay more attention to planning perspective, that of a centralized management tool. It provides for general principles of company orientation perspective - concept development, sets the strategic direction and development programs, the content and sequence of implementation of main measures for achieving the objectives. Planning ahead facilitates decision making in complex issues of international business activity:

1. establishing directives and size of investments and their financing sources;
2. introducing scientific and technical innovations and advanced technologies;
3. diversification of production and replacement products;
4. embodiment border business investment in acquisition of business conditions;
5. planning management organization in different structural links and human resources policy.

⁴³ „Les Affaires”, 13 oct 2001, pag. 39.

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The long-term planning is used in 70-80 in Japanese corporations, where planning is organized as follows:

1. choose 5-10 and around key strategies that develop long-term development planning,
2. while plans are medium in which the strategies form a whole, are the links to the allocation of resources
3. The top management of the company establishes each organizational subdivision and these plans are quantitative objectives to achieve these goals through "bottom-up method."

A strategic planning objective aims provide a scientific foundation complex problem the company may face in the future and, on this basis, to develop indicators of firm development plan period.

The basis for the strategic plan are:

1. analysis of business development prospects, which consists of revealing trends and factors influencing these trends develop;
2. analyze company's position in the competitive struggle, whose task is to determine how the company's products competing in different markets and what the company can do to improve the results of its activity in specific directions if you apply optimal strategies in all areas of activity;
3. election strategy based on analysis of company development prospects in various fields and setting priorities on specific types of activity in terms of efficiency and ensure resources,
4. analysis of diversified directions of activities, finding new types of work more efficient and to establish the desired results.

The choice of strategy is necessary to consider some strategies, both in traditional industries and into new areas of business, must comply accumulated potential of the company. As shown in Figure 4 perspectives and objectives are linked to policy development. Current programs oriented subdivisions in their everyday insurance current profitability, strategic programs and budgets foundations of future profitability, which requires creation system designed based performance management projects.

5.2. Medium planning (tactical planning)

If the main problem of strategic planning is to determine what the company wants to achieve in the future tactical planning reflected how, in what ways the company plans to achieve this situation. The distinction between strategic and tactical planning is the difference between goals and means of achieving these situations.

Between these two forms of planning there are other differences:

- Decision making at the tactical planning usually is less subjective because managers involved in planning tactics available to them accurate, concrete. In tactical planning using quantitative methods based on electronic computing equipment
- fulfilling the tactical planning decisions is monitored more closely, closely, is subject to less risk, as such decisions relate mainly to internal problems
- the decisions taken, as a rule, be expressed in figures concrete results.

Medium-term plans include five years, considered the most appropriate time to renew the unit of production and product mix. These plans are formulated the main tasks for the period, for example, the whole company business strategy and structural links components (expansion of production capacity, assimilation of new products and expanding the assortment) dissolution strategy (selling network structure and development,

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degree of control over the market, entering new markets, taking measures to compete widening dissolution) financial strategy (volume and direction of investment, financing, securities portfolio structure) human resources policy, (composition and human resource structure, preparation and use thereof), determining the volume and structure of material resources and forms of supply taking into account the specialization and cooperation in production. Provide medium-term development plans, to some sequence of measures aimed at achieving the objectives of long-term plans. Medium-term plans typically contain quantitative indicators including the allocation of resources. They develop the structural links of production.

5.3. Planning current

It is achieved by detailed development (usually one year) operational plans for the company as a whole and structural links components, particularly marketing program, plan research - development, production plan, material and technical supply plan. Main link current production plan plans are calendar-monthly, quarterly, half-yearly, which are detailed realization of the objectives and tasks set by the plans and medium-term perspective. Calendar plans of production shall be based on information on the existence of controls, to ensure their raw materials etc.. laden production capacity, taking into account the time of completion of each command. The calendar plans of production costs are provided for the reconstruction of existing production capacity, replacement of machinery, construction of new businesses, training a new workforce. The retail plan - products and services - are provided indicators on export of products, licenses, services, and service.

Top managers responsible for approving the budget and the efficiency of its development. The base budget is the weather on sales and production costs. Based on sales forecasts are prepared plans for production, supply, inventory, research - development, investment, financing, collections, etc.. Company budgets reflect all sides of her business and operational plans of links based on structural components, for which they provide a means of coordinating all organizational sub-company links.

5.4. Organizational forms of internal planning within the firm

The methodological basis of planning in a firm approach is the use of target program, which provides that the precise wording of the objectives of the company and their correlation with resources. Typically, long-term goals are set and determine the main directions of the company's development program. At the same time, establish clear tasks, each subdivision precise organizational and determine the place and role in the overall objectives of the company. Especially determine not only the total amount of profit or rate of return, but also different normative indicators linked to performance of the functions of marketing, financing, etc.. Therefore, both strategic and tactical plans drawn up by companies, are the main tasks of economic policy for a certain period and concrete ways to solve them: they establish the necessary financial and material resources and the most effective uses of their taking into account the prevailing conditions in the world.

From an organizational perspective centralized internal planning process in most large companies, there is "top down". To be able to correctly determine the objectives and tasks of each link structural components, top management must have information on the status and development of each market and each product on the market. This information typically found in marketing programs that underlie development plan in all verigele. Device which handles internal planning firm, includes functional compartments of the different levels of management. Link leading business planning system is the steering

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committee or steering committee. In some companies this body is called the committee planning the development committee or other central direction of development.

Of these bodies fall usually top company management representatives who prepare decisions on the most important issues of policy and strategy firm set of functions analytical, technical coordination and participate in the formulation of the main objectives and tasks of the company ahead of time. The reports prepared by these bodies are analyzed Steering Committee and, after approval, shall be included in the form of concrete action plan for future development of the company. One can say that at this level of management forms the main ideas, these optimal allocation of internal resources over a certain period of plan.

The next link in the planning unit at the company's service planning with responsibility for formulating future plans and current, correct and accurate indicators and monitoring plan to achieve them. Planning departments are almost all major companies. But the organization and structure of these bodies may be designed differently and can be distinguished by the character of the functions performed. In some companies planning service functions they perform planning departments that are part of other central services. In cutting machine production planning is the planning department which is based on drawing up plans monthly, quarterly, half-yearly and annual results and summary of current plans for the whole department.

The organization planning firms is particular due to differences in the organizational structures of management and production processes character. These differences relate both to plan times periods and procedures dealing with planning issues. In developing plans of firms, often, are the different plan periods parent company for its companies located in other countries and Subsidiaries as well as various areas of activity (eg, for 15 years Research Plan - developing strategies and 7 years).

6. The strategic process planning

Strategic process planning, is divided into a few main points:

1. plan development process (direct process planning) decisions on the future objectives of the company and establishing the means and methods of achieving them,
2. work for implementing the decisions of the plan: the results of these activities are real indicators of business activity,
3. control results when there is actual comparison of the indicators established by the plan, and training actions to correct the firm's premises for the necessary direction.

The planning process should not be seen as merely establishing succession development operations plan and procedures whose purpose is that an event must necessarily follow after another event. This process requires flexibility, elasticity and art of leading specialists. Participants in the planning process not only fulfill the functions entrusted to them, but are called to act creatively, to show ability to change the character shares the situations demand it.

The strategic planning process to establish the mission starts and runs the following stages:

- company doing research, studies on its environment and its internal environment, determines the main components of the organizational environment, demonstrate those components that have particular importance to firm provides collecting information about these components, develop forecasts about the future state of the environment and evaluating the company's real market

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- the company establishes guidelines work: direct marketing actions, complex objectives. Sometimes, this step preceding the step environmental analysis. Then do the strategic analysis, determine the objectives (desired outcomes) and results of studying the internal and external features (limiting achievement of the set);

- Company, with strategic analysis methods, develop different versions of strategy, choose one of these options and studying carefully prepare the final version of the strategic plan of the business firm, medium-term plan and develop such programs and the plan strategic planning and medium-term results, develop operational plans and annual reports and projects, establishes prerequisites plan to develop new programs that will take into account what the company has achieved in the implementation of its plans, which is the gap between plan and indicators their actual performance.

The whole planning process is a closed loop with a direct connection (from strategy development and establishment of operational plans to achieve the strategy implementation and control) and reverse (from record accurate results at the plan).

7. Conclusion

Planning is geared towards the optimal use of business opportunities including, for the best use of all kinds of resources and to prevent erroneous actions that can result in reduced efficiency of business activity.

Planning includes determining:

- final and intermediate objectives;

- tasks whose solution is necessary to achieve objectives;

- the means and ways of solving these tasks;

- resources, sources of these resources and how to distribute them follow our instructions faithfully, otherwise you have to resubmit your full paper. This will enable us to maintain uniformity in the conference proceedings. Thank you for your cooperation and contribution. We are looking forward to seeing you at the Conference.

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