

## PLANNING AS AN ENTERPRISE MANAGEMENT TOOL IN MODERN CONDITIONS

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### ***Annotation.***

*The article analyzes the planning system as an enterprise management tool in modern conditions. Planning is an important management function of any enterprise, therefore, success in entrepreneurial activity depends largely on the quality of planning in the organization. Without the use of a planning system, it is impossible to make the right management decisions, as well as to ensure their effectiveness in market conditions. The requirements for the planning system are highlighted, and a modern planning model as an effective enterprise management tool is presented.*

### ***Anotace.***

*Článek analyzuje plánovací systém jako nástroj řízení podniku v moderních podmínkách. Plánování je důležitou řídicí funkcí každého podniku, proto úspěch v podnikatelské činnosti závisí do značné míry na kvalitě plánování v Organizaci. Bez použití plánovacího systému není možné činit správná rozhodnutí o řízení a zajistit účinnost v tržních podmínkách. Jsou zdůrazněny požadavky na plánovací systém a je představen moderní plánovací model jako efektivní nástroj pro řízení podniku.*

**Keywords:** *business plan, types of plans, planning, enterprise, modern economy, management, goal, efficiency.*

**Klíčová slova:** *podnikatelský plán, typy plánů, plánování, podnik, moderní ekonomika, řízení, cíl, efektivita.*

In the modern economy, the use of such an effective management tool as planning is necessary regardless of the scale of the company. Planning helps the company to avoid large losses and losses due to unpredictable changes in the economy. As a result, an effectively developed plan with possible outcomes for the organization will allow you to react fairly quickly and effectively to the problems that have arisen in such a way that the losses of the enterprise are minimal.

However, some companies do not pay enough attention to planning, because of this, unforeseen situations arise, such as a lack of material resources or insufficient funds for mandatory payments, which further leads to a breakdown of the agreed deadlines and a slowdown in production [5].

Efficiency refers to the ability to do the job and achieve the desired result with the least effort and time.

Planning is the compilation of a complete detailed list of actions leading to the achievement of the organization's goal with optimal allocation of resources. This definition is quite brief and accessible reveals the whole essence of the topic under study. Planning is a regularly recurring, future-oriented process of information processing and decision-making, which is carried out both at the level of the system (organization) as a whole and its separate elements (structural units, individual employees). The result of planning, as a rule, is a plan or a system of plans [1].

In general, we agree with the above opinion, but with a few clarifications. At the same time, an important reason for the need for planning is well-coordinated collective work at the enterprise. The effectiveness of the work depends on the correctly set goal and clearly planned actions of the staff, which in the future will contribute not only to the constant development of the company, but also to the prompt response to unpredictable economic conditions.

Planning is one of the important management functions that is being modified in the process of economic development. At the same time, various types of plans are used at enterprises.

Depending on the deadline for achieving the goal, there are types of planning:

- short-term (current);
- medium term;
- long-term (prospective).

Short-term planning (current) they are calculated for a period of up to one year. This type is the most common and includes plans for a day, week, month, quarter.

Medium-term planning is calculated for a period from 1 to 5 years. In some cases, it may be combined with current planning at some enterprises.

Long-term planning (long-term) covers a period of more than 5 years (for example, 10, 15, 20 years). This type is most often used in large enterprises to perform socio-economic tasks.

Depending on the content of the planned decisions, there are:

- tactical planning;
- strategic planning;

- operational and calendar planning;
- business planning.

Tactical planning is mainly long-term. Its main goal is to develop the necessary conditions for the implementation of strategic planning. Based on the results of this type of planning, a plan for the social and economic development of the enterprise for the appropriate period of time is drawn up. Special attention in the tactical plan is paid to performance indicators: improving the quality and competitiveness of products, increasing labor productivity, improving overall production efficiency.

Strategic planning is also focused on the long-term perspective and is a process of defining the mission and goals of the enterprise, as well as finding specific strategies to acquire the necessary economic resources. With the help of this type of planning, the main directions of enterprise development are determined, such as: stimulating the workflow, creating new directions, studying market demand, expanding the company's activities. The main goal of strategic planning is to build the potential for the survival of the organization in a constantly changing internal and external environment.

Operational and calendar planning is the final stage of tactical and strategic planning, implies determining the time of fulfillment of the set goals, as well as accounting and control over the process. At the same time, the task is to implement, using planning tools, the use of production resources at the maximum level, as well as to ensure the uniformity of output and the rhythm of production. With the help of this type of planning, all the indicators of the company are specified and the activities of the enterprise are directly organized.

Business planning is designed to assess the effectiveness of the expediency of planned actions. Drawing up a business plan is a time-consuming process in which it is necessary to take into account all available indicators, opportunities and offers. It describes in detail the process of functioning of the organization and shows what methods managers want to achieve their goals. In other words, the business plan describes the main aspects of the organization's future and fully analyzes the problems it may face. A well-developed plan helps the company to grow and gain new market positions [2].

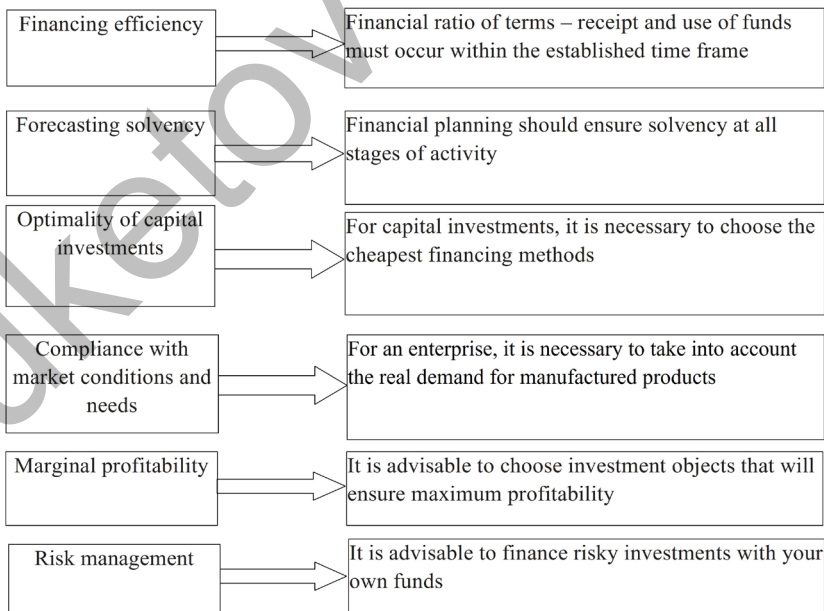
Thus, planning is one of the ways to manage time. There are a significant number of plans of different types, each of which has its own characteristics, since a plan indicating deadlines, methods, goals, tasks will indicate the time that should be spent taking into account all unforeseen circumstances. That is why you can use your time with maximum benefit only when it is carefully planned.

Planning should always begin with setting goals, that is, imagine the planned result as if it had already been achieved. By planning, we are moving in the opposite direction from irreversible time, building the sequence necessary for us. It is necessary to take into account that the planned actions cannot be carried out exactly. The sequence and duration of events may change, external circumstances that are not under our control will influence, but the final result should remain unchanged – the goal that we set ourselves before planning, although in some cases it becomes necessary to revise the previously approved goal and, accordingly, go through the planning procedure again.

At the same time, there are the following requirements for the planning system that bring maximum benefit and return to the enterprise:

- accurate execution of the tasks of the plan by all its participants;
- clear validity of all elements and stages of the plan;
- flexibility, which provides for readiness to change the external environment and the ability to react quickly and effectively to changed conditions;
- the presence of continuous monitoring, accounting and adjustment of the implementation of the plan [4].

In the works of R. V. Savkina, a modern model of enterprise planning is presented (Fig. 1).



**Fig. 1. Modern enterprise planning model**

Based on this, the company succeeds if the available resources are directed to achieving the goal and are maximally implemented, which is greatly facilitated by the development of an effective business plan that contributes not only to the comprehensive development of the organization and operational work of personnel, but also protects the company from undesirable risks due to an unstable economy, which ultimately leads to increased stability of the workflow and coherence of actions within the company.

At the same time, the use of a planning system helps the enterprise:

- to find the optimal solution to the tasks facing the enterprise;
- to prevent possible mistakes in future work, to use competitive advantages;
- to reduce the impact of weaknesses and shortcomings in the work of the enterprise;
- monitor new trends in the development of the market and use them in their activities;
- eliminate uncertainty, more clearly define the goals of the enterprise and the ways to achieve them [3].

Currently, organizations require the greatest adaptability and speed of reaction to sudden changes, which makes the organization the most competitive for the economic system. An increasing number of enterprises have recently realized the need to apply planning principles for corporate centralization [6].

This happens for the following reasons:

- constant growth rates of changes in the external environment require delegating a significant amount of authority to employees, making independent decisions, planning and organizing their work time;
- the effectiveness of the work of key employees in the planning process is currently the main factor in the competitiveness and success of organizations, but there are difficulties in controlling the most creative employees, which leads to the emergence of an independent organization of work by such an employee;
- innovations, such as changing the direction of activity, entering new markets, developing new products, etc., are not uncommon exceptions for organizations. Accordingly, the number and volume of tasks that need to be solved and create a plan with time reserves for their implementation increases.

Summing up, we can conclude that planning plays an important role in the activities of each enterprise. It is impossible to achieve success without clear planning of activities, constant analysis of information about the positions of competitors in the market and the state of the economy at the present stage.

There are a significant number of plans of different types, each of which has its own characteristics. At the same time, the presence of an effectively developed plan contributes not only to the successful development of the organization and the operational work of personnel, but also protects the enterprise from undesirable risks due to an unstable economy.

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