The strategic planning process as an organizational tool

O processo de planejamento estratégico como uma ferramenta organizacional

El proceso de planificación estratégica como herramienta organizativa

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ABSTRACT
Planning plays a key role in business activities, contributing to the minimization of unforeseen events considering the influence of various factors towards objectives. In this context, the goal of this research was to describe the strategic planning process adopted by a company in Brazil. Methodologically, it is descriptive research regarding the goal and a field study regarding the technical procedures. The form of analysis is characterized as qualitative research. Operationally, a description of the development process of the Strategic Planning was made from the philosophical aspects and environmental analyses, culminating in the application of the 10 Ms and SWOT tools. As a consequence, it was possible to define the objectives and strategies for the organization. Finally, an analysis of the process is presented, suggesting the application of the presented results.

Keywords: strategy, organizations, planning, strategic planning.

RESUMO
O planejamento desempenha um papel fundamental nas atividades empresariais, contribuindo para a minimização de eventos imprevistos, considerando a influência de vários fatores em direção aos objetivos. Nesse contexto, o objetivo desta pesquisa foi descrever o processo de planejamento estratégico adotado por uma empresa no Brasil. Metodologicamente, trata-se de uma pesquisa descritiva quanto ao objetivo e de um estudo de campo quanto aos procedimentos técnicos. A forma de análise é caracterizada como pesquisa qualitativa. Operacionalmente, foi feita uma descrição do processo de desenvolvimento do Planejamento Estratégico a partir dos aspectos filosóficos e das análises ambientais, culminando com a aplicação das ferramentas 10 Ms e SWOT. Como consequência, foi possível definir os objetivos e as estratégias da organização. Por fim, é apresentada uma análise do processo, sugerindo a aplicação dos resultados apresentados.

Palavras-chave: estratégia, organizações, planejamento, planejamento estratégico.

RESUMEN
La planificación desempeña un papel fundamental en las actividades empresariales,
contribuyendo a minimizar los imprevistos teniendo en cuenta la influencia de diversos factores en la consecución de los objetivos. En este contexto, el objetivo de esta investigación fue describir el proceso de planificación estratégica adoptado por una empresa en Brasil. Metodológicamente, se trata de una investigación descriptiva en cuanto al objetivo y de un estudio de campo en cuanto a los procedimientos técnicos. La forma de análisis se caracteriza como investigación cualitativa. Operativamente, se hizo una descripción del proceso de desarrollo de la Planificación Estratégica a partir de los aspectos filosóficos y de análisis del entorno, culminando en la aplicación de las herramientas 10 Ms y DAFO. Como consecuencia, fue posible definir los objetivos y estrategias para la organización. Finalmente, se presenta un análisis del proceso, sugiriendo la aplicación de los resultados presentados.

**Palabras clave:** estrategia, organizaciones, planificación, planificación estratégica.

### 1 INTRODUCTION

This study addresses the topic of Strategic Planning, a fundamental theme in the context of organizational and business management. Presented by David (2011), it can be determined as a continuous method that involves defining a long-term vision for an organization, setting specific goals and objectives to achieve that vision, and developing strategies and action plans to achieve those goals.

This process plays a crucial role in organizations, regardless of size or segment. It provides a framework for aligning resources and efforts, allowing the organization to adjust to transformations in the business environment. In addition, Strategic Planning assists in defining priorities, efficiently allocating resources, identifying opportunities and threats, as well as maximizing competitive advantage. In short, it is a vital tool for making informed decisions and achieving organizational goals.

The identification of the problem that motivates this study lies in the pressing need to better understand the Strategic Planning process in organizations in a constantly changing business environment. With today's business dynamics, companies face complex challenges and constant uncertainties, making it essential to evaluate how this tool can be improved to handle these situations.

Through the description of the process developed for Oficina do Gelatto, this field study aims to present the strategic planning process adopted by the company Oficina do Gelatto to transform its business. By concluding this study, it is expected to show the
importance of this instrument and describe the relevance of the process for the company, region and students of the topic addressed, bringing insights into the importance of strategic planning in the business context and how it can be applied effectively to promote the adaptation and sustainable growth of a business.

To achieve the proposed goal, this study is divided into 5 distinct sections, namely: Section 1 presents the study and the goals of the research. Section 2 presents theoretical concepts related to the theme to support the research. Section 3 shows the methodology adopted in the research. Section 4 presents the field studies carried out in the organization and describes them in order to respond to the proposed objectives, as well as a general analysis of the research. Finally, section 5 presents the final considerations of the study.

2 STRATEGIC PLANNING

Strategic Planning, as presented by Drucker (1998) is a concept that projects the long-term vision, establishing the main global objectives, outlining the fundamental strategies to achieve these objectives and projecting the resources necessary to achieve them. Considering its purpose, it is presented by Pfeiffer (2000) how to improve the work efficiency of an organization, moving a more effective management and more accurate decision-making.

When the company sets goals and objectives and seeks to achieve them, in the view of Drucker (1987) it has a clear definition of its reason for existing, what it does and how it does it, as well as its long-term objectives. The act of acting, and not just imagining the future, is another fundamental aspect evidenced by Weick (1973), who considers that because the actions that form consequences in the future are traced actions, it can be judged that planning is everything. In Kotler's (2000) thinking, the secret of successful organizations stems from the constant practice of strategic planning.

The concept for this artifact is reported by Oliveira (2003) as an administrative method that promotes methodological support to indicate the best path to be adhered to by the organization, seeking to improve the level of influence in the environments and develop actions in an innovative and distinctive way.

The definition is also explained by Pereira (2010) as a procedure that involves a systematic analysis of the strengths and weaknesses of the organization, as well as the
opportunities and threats present in the external environment, with the purpose of developing strategies and measures aimed at improving competitiveness and the level of decision-making. In the author's view, strategic planning should study the internal and external environment of organizations, guiding the direction that the organization should follow and monitoring its actions, to ensure the execution of planning.

2.1 IMPORTANCE OF STRATEGIC PLANNING

Strategic Planning described by Kotler (1993) promotes the company to adopt a systematic approach to the future and to improve interactions among the organization's executives, in addition, strategic planning requires the company to refine its objectives and policies, facilitating more effective cooperation of internal efforts and establishing more manageable performance standards.

Thinking about planning in a strategic way, Cobra (1995) considers that planning allows organizations to be prepared to make quick decisions in the face of opportunities and threats, optimizing their competitive advantages in relation to the competitive environment in which they are inserted.

The main attributes of Strategic Planning are presented by Matos (1999), who considers five essential characteristics:

a) Strategic planning is linked to the organization's ability to adapt to a constantly changing environment;

b) strategic planning is forward-looking, with a long-term time horizon;

c) strategic planning is comprehensive;

d) strategic planning is a process of seeking consensus;

e) Strategic planning is a form of organizational knowledge.

The application of Strategic Planning, as seen, brings numerous advantages to organizations. The main advantages, according to Oliveira (2010), are:

a) recognizes areas that need decisions and ensures that they receive proper attention, with a focus on desired outcomes;

b) determines a more structured flow of crucial information for decision-makers, prioritizing those that are most pertinent to the process;

c) assists in the implementation of organizational changes during the
implementation of determined plans, through improved and appropriate communication;

d) seeks the involvement of several professionals of the company with the objectives, challenges and goals, guiding their efforts;
e) simplifies and accelerates the decision-making process;
f) facilitates the distribution of resources within the organization;
g) promotes greater consensus, commitment and awareness among the company's professionals;
h) develops administrative alternatives and contingency plans;
i) allows synergistic behavior between the various organizational units of the company;
j) allows the company to maintain greater contact with the environment;
k) stimulates and assists the leadership role in the organization;
l) converts the company from a reactive to a proactive posture and, in optimized situations, to an interactive company;
m) assists and promotes the development of a decentralized decision-making process in the organization;
n) it generates situations in which the company's executives are forced to step away from daily tasks;
o) encourages the adoption of organizational protection models for the various present and future environmental contexts;
p) guides the development of subsequent plans, such as tactical and operational ones;
q) provides the achievement of superior operating results; and
r) It strengthens and accelerates the budgeting process.

Planning, in the view of Chiavenato (2003), has as its fundamental objective to provide the essential bases for strategies that allow organizations to navigate and persevere, even in the midst of oscillating and challenging conditions in their business environment.

2.2 STAGES OF THE IMPLEMENTATION OF THE STRATEGIC PLANNING
PROCESS

Strategic Planning is developed in four distinct phases, as presented by Oliveira (2010) and shown in Table 1:

<table>
<thead>
<tr>
<th>Phase</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Strategic diagnosis</td>
<td>It determines the circumstances of the company, comprising a comprehensive analysis of all factors related to the external and internal reality of the organization. This phase is subdivided into five stages: vision recognition, values coordination, internal evaluation, external evaluation, and competitor study.</td>
</tr>
<tr>
<td>II. Definition of the mission;</td>
<td>It defines the fundamental purpose of the company's existence and its position in the market. This stage is segmented into five phases: formulation of the organizational mission, definition of current and future objectives, creation and analysis of scenarios, development of the strategic approach, and formulation of macro strategies and macro policies.</td>
</tr>
<tr>
<td>III. Prescriptive and quantitative instruments</td>
<td>It establishes the destination to be reached and the means to achieve the desired state. This stage is subdivided into two components: prescriptive instruments and quantitative instruments.</td>
</tr>
<tr>
<td>IV. Control and evaluation</td>
<td>The company's progress in relation to the desired situation is analyzed. Source: Oliveira (2010).</td>
</tr>
</tbody>
</table>

In Oliveira's (2010) view, the planning process has defined steps and, although they may vary in application among the various organizations, they can be framed according to figure 1.

According to figure 1, the planning process, from the author's perspective, begins with defining a vision for the company. The vision, as interpreted by Costa (2007), is the idealization of the company's future, its desires and ambitions. It is a mental model that represents a longed-for state or condition, a potential future reality for the organization.

Figure 1 Strategic Planning Process
Following the formulation of the Strategic Planning, Oliveira (2010) suggests the following steps:

a) Macro-environment analysis: seeks to discern threats and opportunities external to the company, such as regional market, international market, suppliers, financial market, among other elements. In this case, the author suggests that the objective is to identify weaknesses, strengths and neutral points, considering some factors such as current products and services, innovations in products and services, offer strategies and commerce tactics, among other aspects;
b) the mission: the essence of the company's existence, outlining its core purpose and areas of approach for the future;
c) Values of the organization: represent the core principles and beliefs of the company, providing the foundation for its strategic decisions;
d) Strategic objectives: represent the goals or situations that the company aims to achieve, providing the direction in which the organization should focus its efforts;
e) the challenges: consist of quantifying the objectives achieved, stipulating defined deadlines, requiring efforts to be achieved;
f) Goals: represent the progressive steps towards the company's objectives and challenges.

2.3 PROBLEMS AND DIFFICULTIES IN THE STRATEGIC PLANNING PROCESS

The main reasons for failures in the Strategic Planning process to be considered were pointed out by Oliveira (2012) and include:

a) inadequate structuring by the sector responsible for strategic planning;
b) lack of understanding of the real importance and meaning of strategic planning for the company;
c) lack of prior preparation for the implementation of strategic planning in the company;
d) ignoring the current reality of the company;
e) inadequacy in the inclusion of the different hierarchical levels;
f) deficiencies in the formulation of strategic planning;
g) failures in the implementation of a system of control and evaluation of the strategic planning process.

In the literature studied, the authors point out some points that deserve attention to avoid problems in the planning process, which can occur at any time during the process.

Carrying out planning without exercising control, in the view of Frezatti (2009) is an illusion and a waste of time and effort, this would imply that managers invest energy in outlining the future, without having the ability to verify if the objectives are being achieved.
According to Oliveira (2010), the strategy evaluation stage is the moment when the manager evaluates whether the strategy, as it was effectively executed, is leading to the achievement of the objectives, challenges and goals of the company to which it was linked.

The elaboration of the strategy, as presented by Chiavenato and Sapiro (2009) plays a crucial role in the advancement of the entire strategic procedure, however, this elaboration does not always materialize as planned, often due to failures in the mode of execution.

The implementation of strategic planning, in the view of Ansoff and McDonnell (1993) can result in conflicts between the operational activities already recorded and the new initiatives, which often leads organizations without the capacity or incentives to adopt a strategic approach in their thinking and action. The authors point out that such organizations lack the necessary information about themselves and their environment, which hinders the effectiveness of strategic planning, in addition, the lack of qualified personnel also prevents the formulation and execution of strategic processes.

In certain situations, as Chiavenato and Sapiro (2009) point out, the energy directed by the strategic leader cannot reach the operational sphere of the organization, which results in the stagnation of implementation throughout the process and in the implementation of the strategy. In the view presented by the authors in most situations, strategic failures occur specifically in the stage that encompasses the execution and implementation of the strategy in the organization, and the strategy conceived often does not happen from the excellent strategy created.

A significant challenge in the elaboration of a new strategic plan reported by Ansoff (1991) is the historical culture of the company, since the strategy introduces elements of rationality that can disturb this culture. In the author's view, this is also a natural reaction to the clash between historical culture and the new management model, which seeks to establish a new system, sometimes conflicting with the principles rooted in the organization's culture.

The division between the conception and the implementation of the strategic planning reported by Kaplan and Norton (1997) is caused by obstacles originated by conventional management systems, which makes the adoption of the new operating model
complex.

An organization that faces integration challenges in Matos' (1993) understanding will hardly succeed in the formulation and development of business strategy. In the author's view, the element that shapes the effectiveness of any strategy is the cohesion between internal and external teams, and the absence of factors such as a unifying philosophy, lack of political commitment, and well-defensive goals will result in the non-existence of a strategy.

3 METHODOLOGICAL PROCEDURES

The scientific method, presented by Marconi and Lakatos (2006), encompasses a series of systematic and rational activities that, with greater reliability and efficiency, make it possible to achieve the objective of obtaining valid and truthful knowledge, it outlines the path to be followed, identifies errors and offers the scientist's decisions.

This research is classified as descriptive and technical methods is classified as a field study. From Gil's (2008) perspective, the main goal of descriptive research is to identify associations between variables. With regard to the field study, Gill (2008) states that this research approach seeks to deepen the proposed questions, rather than simply distributing the characteristics of the population according to certain specific variables. The author also states that as a result, the planning of a field study exhibits greater flexibility, even allowing the reformulation of objectives throughout the research.

As for the method of analysis, this research is qualitative. Qualitative research in the view of Cooper and Schindler (2016) aims to explain to the researcher how and why events occur in a specific way, its main purpose is to achieve a deep understanding of a given situation.

In terms of its execution, data collection for the formulation of the Strategic Plan took place through semi-structured interviews conducted by the authors of the article within the organization object of study. The interview approach adopted can be interpreted, as defined by Gil (2008), as a technique in which the researcher introduces himself to the interviewee and formulates questions in order to obtain the relevant data for the research, this implies a form of social interaction, an asymmetrical dialogue, in which one of the parties seeks to collect information while the other acts as a source of data. The
main interviewee was the owner and partner of the company. The data collection and assembly of the company's Strategic Planning was completed in 2019, and this data was later analyzed in Aug/2023.

4 PLANNING PROCESS IN THE STUDIED ORGANIZATION

The company selected for this study is located in the Ivinhema Valley region, operating in the market for more than a decade. Its headquarters are established in Nova Andradina, in the state of Mato Grosso do Sul. The company's main economic activity is the manufacture of ice cream, and it is also dedicated to serving its customers and distributing its products. The company offers a wide variety of products with its own production and distribution.

Initially, the company was known as "Oficina do Sorvete", however, due to some difficulties related to the lack of trademark registration, it chose to redefine its identity as "Oficina Do Gelatto" when starting its expansion process.

4.1 STRATEGIC PLANNING PROCESS

In a study group, the researchers met to study the data collected in the organization and transform it into useful information for the company, thus addressing the philosophical aspects, the analysis of the macro and micro environments, the definition of organizational objectives and goals, as presented in the following subsections.

4.1.1 Philosophical aspects

In this subsection, the philosophical aspects of the organization are presented. The study group defined and agreed upon, and the organization’s agreement was sought to:

a) Vision: To be recognized for the quality of the products it offers, seeking total satisfaction of its customers, to become the largest and best regional ice cream parlor chain in the commercialization and distribution of ice cream;

b) Business Definition: Operates in the food business with the manufacture of ice cream and other edible ice cream;

c) Mission: To be recognized as an expert in ice cream, providing a memorable gastronomic experience, transforming the act of enjoying ice cream into
unique moments of pleasure, offering quality products and services in the ice cream parlor segment;
d) Principles (values): constant search for innovation, great service, high quality products;
e) slogan: "Pure Emotion", you can't explain it, you have to experience it.

4.1.2 Organizational macro and micro environments at the beginning of the process

The analysis of the organizational macroenvironment showed that in the economic environment inflation in relation to 2019, the government reached the central inflation target of 4.25%. According to Silveira (2019), in January, official inflation in Brazil was recorded at 0.32%, in the following month, there was an increase of 0.43%, driven by the increase in food and education prices.

The inflation target is set by the National Monetary Council (CMN), to achieve this target, the Central Bank has the power to adjust the economy's basic interest rate known as Selic. In the context of 2020, the financial market maintained its projection at 4%, which is in line with the required central target.

According to the survey carried out by the Brazilian Institute of Geography and Statistics (IBGE) in 2016, the Gross Domestic Product (GDP) per capita in Nova Andradina reached the mark of R$35,268.78, which placed the city in 26th place compared to other cities in the state of Mato Grosso do Sul in terms of per capita income. The survey also points out that the average monthly salary of the population of Nova Andradina was two minimum wages. In relation to the proportion of employed persons to the total population, this proportion was 23%, when compared to other municipalities in the state, Nova Andradina occupied the 37th position in terms of average salary and the 15th position in relation to the proportion of employed persons.

In the demographic environment, there was a population increase in the region where the company operates, from 45,585 inhabitants in the previous census to 55,224 inhabitants in the current census.

Internally, the company was solid and ready to grow, proof of this can be seen in the 10Ms analysis developed that presented the positive and growing change of the company with the diagnosis of the 10Ms of the year 2019. The analysis of the "10 Ms"
was conceptualized by Costa (2012) with the purpose of structuring the key elements of the "10-Ms of Self-Diagnosis", these ten internal areas are fundamental to ensure the effective functioning of a process, all these areas are identified by words that begin with the letter "M", three of them remained in English, to maintain the alphabetical sequence of the Ms, which are: Management, Marketing and Money. In the author's view, these ten areas of concentration and focus within the organization cover practically all relevant internal points of any institution, this offers a general pattern that allows a critical analysis of the progress of all processes involving the organization, as can be seen in Figure 2.

Figure 2 10 Ms Analysis of the company in the year 2019.

Source: Survey data.

Finally, based on the data collected during the survey period, a SWOT analysis was applied to the company, where its strengths, weaknesses, opportunities and threats were verified, whose definitions are presented in Table 2. Presented by Martins (2006), SWOT analysis is one of the most frequent approaches in organizations with the strategic concept and marketing, although it is a somewhat demanding process to elaborate, the continuous application can provide professionals with a more refined business vision, this is because the scenarios in which the company operates are constantly evolving and changing.
Table 2 - SWOT analysis of the company year 2019

<table>
<thead>
<tr>
<th>FORCES</th>
<th>WEAKNESSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-house manufacturing</td>
<td>Lack of lactose-free products</td>
</tr>
<tr>
<td>High quality of products</td>
<td>Underdeveloped marketing</td>
</tr>
<tr>
<td>Variation of flavors</td>
<td>High-priced end product</td>
</tr>
<tr>
<td>Committed team</td>
<td>Dependence on the weather</td>
</tr>
<tr>
<td>Trusted image</td>
<td></td>
</tr>
<tr>
<td>Hot days</td>
<td></td>
</tr>
</tbody>
</table>

**OPPORTUNITIES**

<table>
<thead>
<tr>
<th></th>
<th>THREATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expansion of the factory enabling regional sales</td>
<td>Increased competition for low price</td>
</tr>
<tr>
<td>Increase in per capita consumption</td>
<td>Entry of new competitors into the market</td>
</tr>
<tr>
<td>Ease of entry and exit into the market</td>
<td>Slowdown of the Brazilian economy</td>
</tr>
<tr>
<td>Availability of a diverse range of products</td>
<td>Image created that ice cream can be bad for your health</td>
</tr>
<tr>
<td>Prospect of a cultural change in ice cream consumption</td>
<td>Lack of control over points of sale with regard to hygiene that may affect the company's image</td>
</tr>
<tr>
<td>New outlets such as freezer in markets and new franchises</td>
<td></td>
</tr>
</tbody>
</table>

Source: Survey data

4.1.3 Objectives, Strategies, and Functional Objectives

Based on the company’s vision of being recognized for the quality of its products and becoming a regional reference in the marketing and distribution of ice cream, the goal of increasing production to 120 thousand ice cream containers by the year 2029 is an ambitious strategy and in line with this vision, so the company will be able to supply the demand for products to other cities. Since the 2019 production only met the demand of Nova Andradina. To achieve the goal and become a regional reference, the company can implement the strategies presented in Table 3.
To achieve this goal, the authors also created the functional strategies to be developed by the company, presented in Table 4.

**Table 4 - Functional Strategies**

<table>
<thead>
<tr>
<th>Strategy: Opening of New Branches</th>
<th>Department</th>
<th>Actions</th>
<th>Accountable</th>
<th>Term</th>
</tr>
</thead>
<tbody>
<tr>
<td>Production</td>
<td>Manufacture on a large scale</td>
<td>Emerson, Patricia, Marlene and Victoria</td>
<td>3 years</td>
<td></td>
</tr>
<tr>
<td>Commercial</td>
<td>Sell as much as possible</td>
<td>Emerson</td>
<td>2 years</td>
<td></td>
</tr>
<tr>
<td>Materials</td>
<td>Cheaper raw material while maintaining quality</td>
<td>Emerson</td>
<td>3 years</td>
<td></td>
</tr>
<tr>
<td>HR</td>
<td>Hiring more staff</td>
<td>Emerson and Patricia</td>
<td>1 year</td>
<td></td>
</tr>
<tr>
<td>Financial</td>
<td>Reduce costs to be able to make new investments</td>
<td>Emerson and Patricia</td>
<td>1 year</td>
<td></td>
</tr>
</tbody>
</table>

Source: Survey data.

The strategies created aim to:

a) New product development: continue to innovate in creating new flavors and types of ice cream to attract a wider customer base and maintain consumer interest;

b) Expansion of production capacity: investing in equipment and infrastructure to increase ice cream production capacity, ensuring that the company can meet the demand not only of Nova Andradina-MS, but also of neighboring cities;

c) Expansion of the distribution network: Establishing strategic partnerships with local supermarkets, restaurants, and other establishments to expand the distribution of products to neighboring cities;

d) Marketing and Advertising: Invest in marketing and advertising campaigns that highlight the excellence of the products and the company's mission, creating a strong and positive image in the regional market;

e) Quality Control: Maintain strict quality control from the beginning to the end of production to ensure the consistency and excellence of products;

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**Table 3 - Strategies to achieve the objective**

<table>
<thead>
<tr>
<th>Goal</th>
<th>Strategies</th>
</tr>
</thead>
</table>
| Increase production to 120,000 tubs of ice cream by the year 2029. | 1- Launch new products  
2- Expand your factory  
3- Opening of new branches  
4- Increase the number of distribution carts |

Source: Survey data.
f) Employee training: Empowering employees to deliver exceptional customer service and ensuring that all aspects of the operation are indicated with the pursuit of quality;

g) Market assessment: Conduct market research to understand the needs and preferences of consumers in the surrounding cities and tailor products and marketing strategies accordingly;

h) Sustainability: Investing in sustainable production and packaging practices, which can appeal to an environmentally conscious audience.

With the implementation of these strategies, it is expected that the company will be prepared to achieve its goal of becoming a regional benchmark in the marketing and distribution of ice cream, significantly increasing its production and expanding its presence in other cities.

4.2 ANALYSIS OF THE STRATEGIC PLANNING DEVELOPMENT PROCESS

In this section, the evaluation of the artifact is addressed, emphasizing that the objective of creating the plan was achieved effectively. The Strategic Planning developed went through a series of stages aligned with the guidelines of the literature studied.

It is essential to highlight some challenges in the elaboration of the Strategic Planning, such as the failure in communication, the lack of information, because it is understood that entrepreneurs are reticent with academic research, so the lack of information was a very big challenge to be faced.

At the end of the process, it is stated that the proposed Strategic Planning covers all the conditioning parts of the literature, observing the best practices and guidelines recommended by experts in management and strategy. Each step of the process has been thoroughly reviewed and adjusted to ensure its effectiveness and relevance to the specific needs of the organization.

The validation of the Strategic Planning is also a significant milestone in the process. After a comprehensive review and in-depth discussions with internal and external stakeholders, the plan was approved. This attests to its usefulness and applicability in guiding the company's future. Strategic Planning is perceived as a valuable tool for the development of the organization and for achieving objectives effectively.
It can be stated that this Strategic Planning will provide the necessary direction to successfully navigate the ever-evolving challenges of the business environment and allow the organization to continue to thrive in fulfilling its vision and mission.

5 FINAL CONSIDERATIONS

In this final phase of the research, it is essential to reflect on the importance of the study carried out and highlight the main considerations that can be extracted. Research on the development of Strategic Planning has revealed insights that have important implications for organizations.

First, it is evident that Strategic Planning is a critical instrument to guide the future of organizations. By following the best practices and guidelines provided in the literature, it was possible to create a solid plan that meets all possible requirements and parts.

In addition, it is clear that Strategic Planning is dynamic and requires flexibility. The business environment is constantly evolving, and the ability to adapt and revise the strategic plan will be critical to continued success. As for the initial objective of this study, it can be said that it was achieved, the company adopted the Strategic Planning, and future research is suggested to deepen the results obtained after the application of this tool.

At the end of the study, some areas that deserve future studies are identified. One of them is an effective implementation of Strategic Planning. It is crucial to investigate how organizations can execute their strategies efficiently and monitor progress over time. In addition, the ongoing evaluation of the impact of Strategic Planning on the achievement of objectives is an area that deserves additional attention. This will help to adjust and enhance the strategic approach.

In summary, this study provided a valuable insight into the development of Strategic Planning and its importance for the organization. As progress progressed, the use of the plan served as a fundamental guide to achieve the objectives and aroused curiosity for future research that further deepens the understanding and improves the practice in the field of Strategic Planning.
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