



BELARUSIAN  
STATE  
UNIVERSITY

# Strategy management

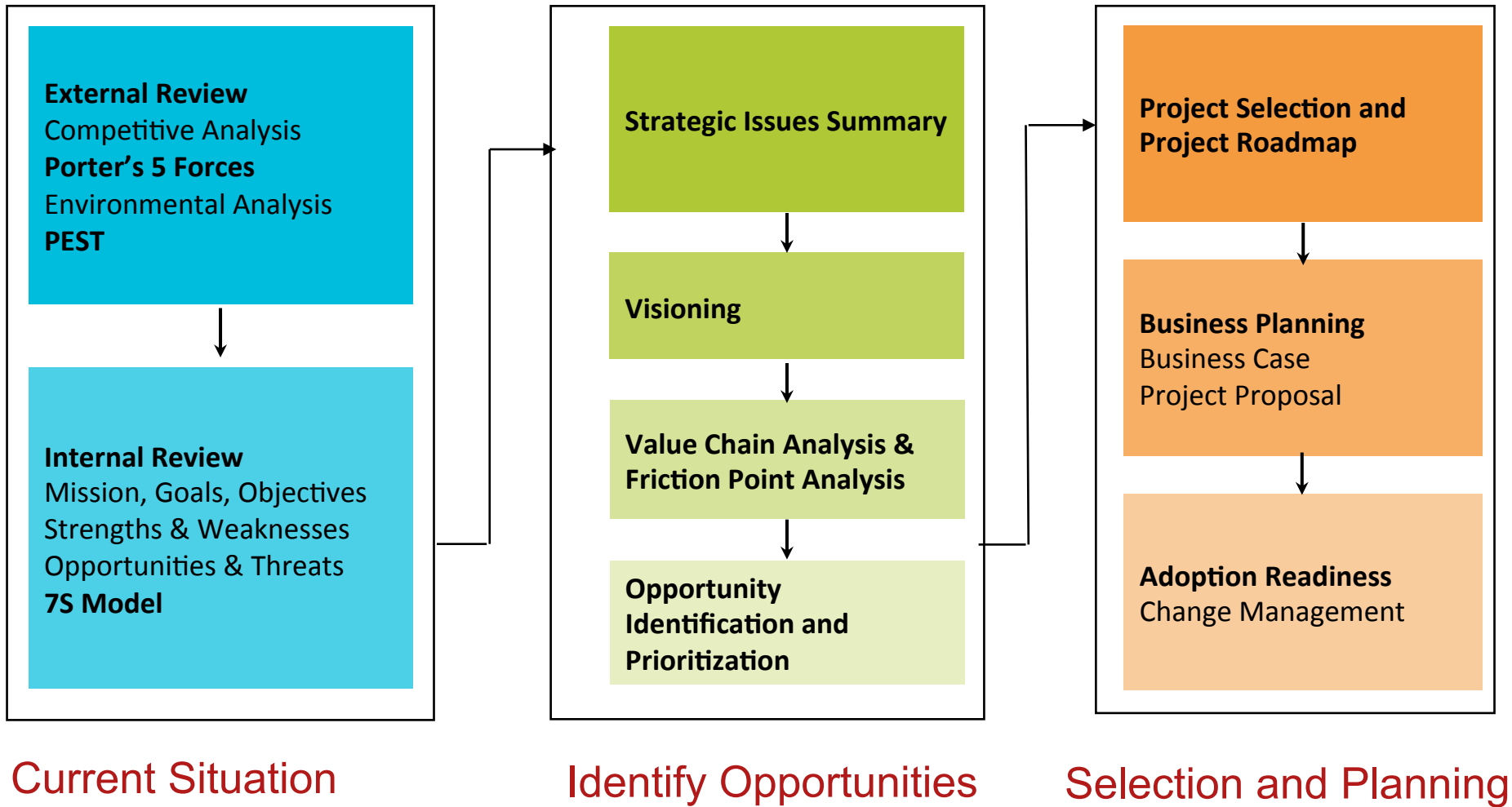
Master in Industrial Management

# Strategy formulation.

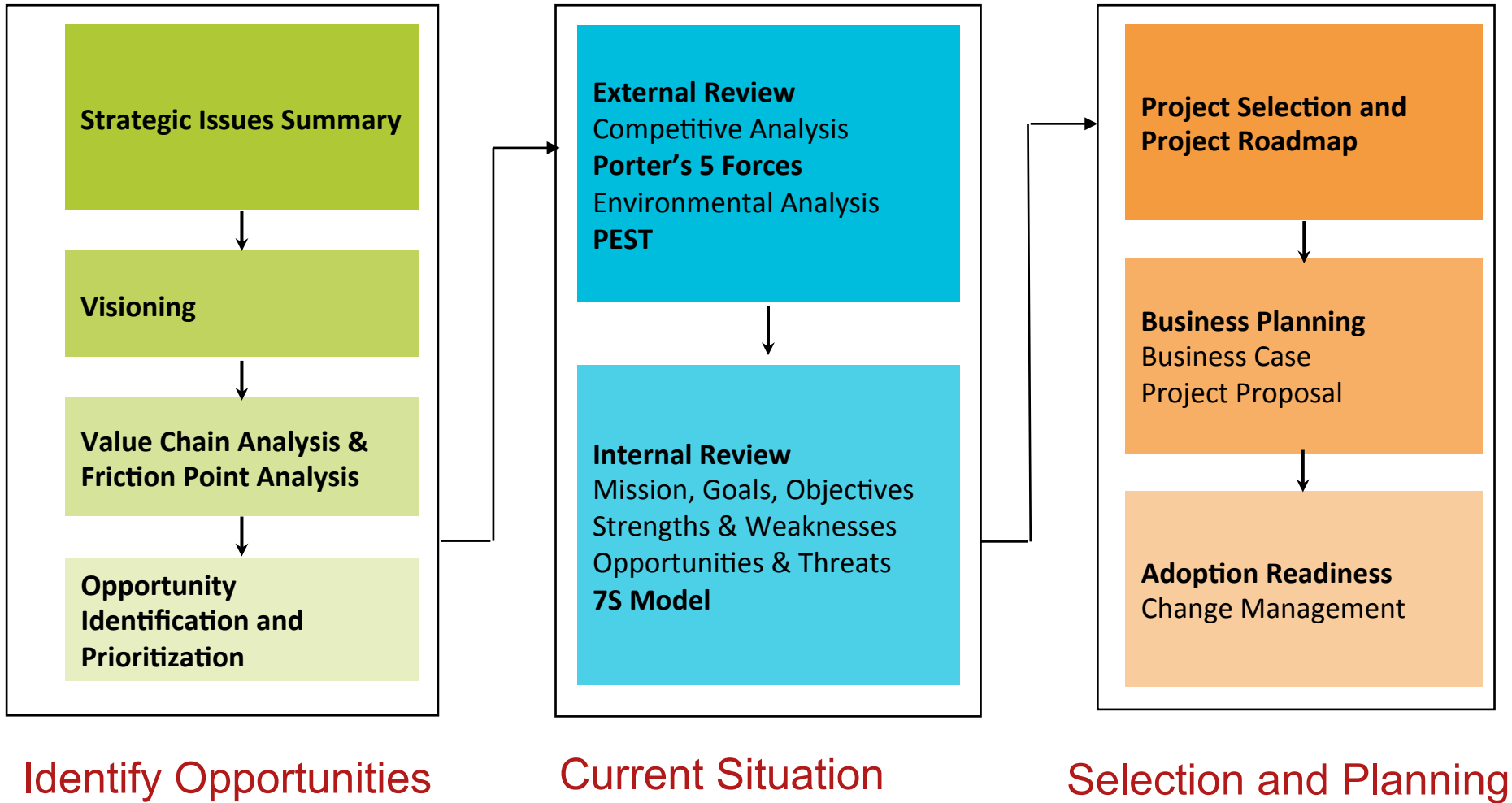
‘Strategy is about the basic value you're trying to deliver to customers, and about which customers you're trying to serve.’

- Michael Porter. *Fast Company*, February 2001

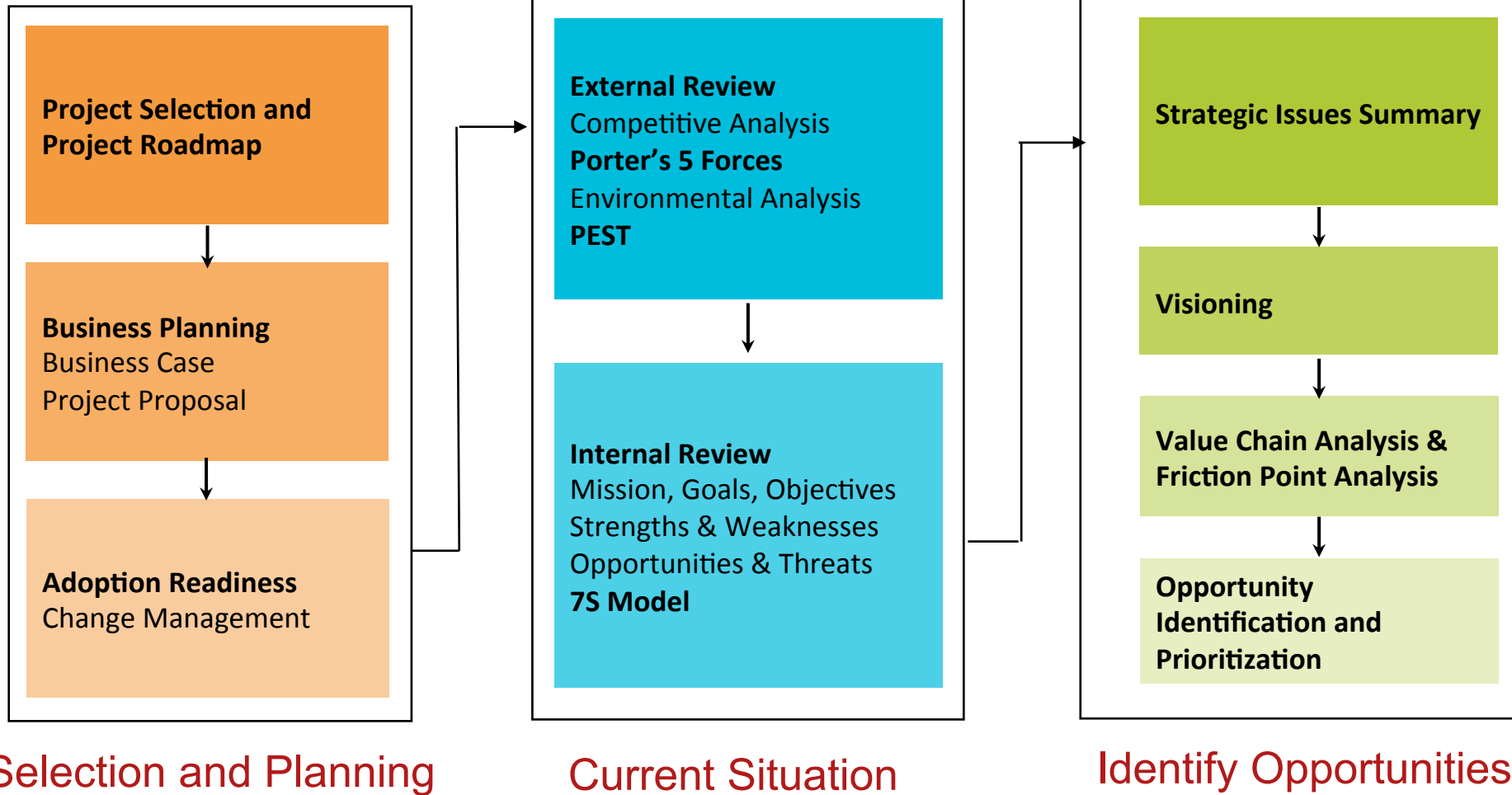
# Situation to Solutions: existing business



# Situation to Solutions: new business



# Situation to Solutions: revision



# **A. What is your business?**

**Just idea or real business?**

**“Ideation” :**

- 1. Create your ideas**
- 2. Show it!**
- 3. Create your team!**

## **B. What is your business vision?**

**Can you make a 'drawing' about you and your business success?**

**“Success visualisation” :**

- 1. You**
- 2. Your team**
- 3. Your business**
- 4. Your products/services**
- 5. Your customers**

# **C. What is your business strategy?**

**Can you make a 'drawing' about your way to your business success?**

**“Milestones” :**

- 1. Goals**
- 2. Timelines**
- 3. Efforts**
- 4. Team/Partners**
- 5. Results/KPI's**



## **D. What is your mission?**

**Can you make a ‘drawing’ about mission for your success business?**

**“Key points” :**

- 1. Your company**
- 2. Your products/services**
- 3. Your customers**
- 4. Your customers benefits**
- 5. Your values**

## **E. What is your external environment?**

**Can you make a 'drawing' about your customers?**

**“Key points” :**

- 1. Your products/services**
- 2. Your customers: direct and undirect**
- 3. Your customers benefits**

## **F. What is your external environment?**

**Can you make a 'drawing' about your suppliers?**

**“Key points” :**

- 1. Your 'inputs' for your products/ services**
- 2. Your suppliers: direct and undirect**
- 3. Your suppliers benefits**

## **G. What is your external environment?**

**Can you make a 'drawing' about your business owners?**

**“Key points” :**

- 1. Resource sourcing: human and material types of resources**
- 2. Power factors: owners/government e.t.c.**
- 3. Financial institutions**

## **H. What is your external environment?**

**Can you make a 'drawing' about your substitutors?**

**“Key points” :**

- 1. Type of your customers needs**
- 2. What is the way for customer satisfaction?**
- 3. Who can make satisfaction for your customer needs?**

# **I. What is your internal environment?**

**Can you make a 'drawing' about your internal company factors?**

**“Key points” :**

**1. 7S Model: hard and soft factors**

## **J. “SWOT” them all!!!**

**Can you make a ‘SWOT’ for all your previous steps E-I?**

**“Key points” :**

- 1. Focus on positive factors!**
- 2. Use “Jokers”!**

# **K. Strategy initiatives generation**

**Can you make a 'short list' for all your SWOT's for steps E-I?**

**“Key points” :**

- 1. Focus on “accelerator” factors!**
- 2. Use “Jokers”!**



# **L. Strategy initiatives evaluation**

**Can you evaluate your list of strategy initiatives?**

**“Key points” :**

- 1. Create your own evaluation system for ‘company value’ scale!**
- 2. Create your own evaluation system for ‘easy of implementation’ scale!**

# **M. PPM creation**

**Can you make your PPM for your list of strategy initiatives?**

**“Key points” :**

- 1. Use your own ‘company value’ scale!**
- 2. Use your own ‘easy of implementation’ scale!**

# **N. Strategy roadmap creation**

**Can you make your Roadmap for your list of strategy initiatives?**

**“Key points” :**

- 1. Use your own step on timeline scale!**
- 2. Make your own horizon for your roadmap!**
- 3. Quick Wins – first priority!**

# **O. Strategy roadmap creation**

**Can you redesign your Roadmap for better company readiness?**

**“Key points” :**

- 1. Competences**
- 2. Personnel**
- 3. Motivation**
- 4. Technologies**
- 5. Facility**

# **P. Strategy roadmap creation**

**Can you add to your Roadmap activity for roadmap project's initiation and control?**

**“Key points” :**

- 1. Benefit management**
- 2. Resource leveling**
- 3. Motivation**
- 4. Renew**
- 5. KPI Analyses (BSC for example)**

# **R. Strategy roadmap management**

**Can you any ideas about your roadmap management system?**

**“Key points” :**

- 1. PMO**
- 2. Portfolio, Program and Project management**
- 3. Financial subsystem**

# Workshop #1

# ***A. What is your business?***

**Just idea or real business?**

**“Ideation” :**

- 1. Create your ideas***
- 2. Show it!***
- 3. Create your team!***



# Workshop #2

## ***B. What is your business vision?***

**Can you make a 'drawing' about you and your business success?**

***"Success visualisation" :***

- 1. You***
- 2. Your team***
- 3. Your business***
- 4. Your products/services***
- 5. Your customers***

# Workshop #3

## ***C. What is your business strategy?***

**Can you make a 'drawing' about your way to your business success?**

***“Milestones” :***

- 1. Goals***
- 2. Timelines***
- 3. Efforts***
- 4. Team/Partners***
- 5. Results/KPI's***

# 10 school of thoughts of Strategy formulation.



**Henry Mintzber**



# 10 school of thoughts of Strategy formulation.

**1) The design school** – In this thought process of strategy formulation, the focus is on conception of ideas and to design new ideas.

The company does an internal analysis with the help of SWOT analysis

The company then tries to match its internal strength with the market strength which is required.

This works well in a stable [environment](#), where competitors might not disrupt the market suddenly & it gives time to the firm to adapt.

# 10 school of thoughts of Strategy formulation.

However, we have to understand that conducting an internal analysis of the firm depends on the firm's own knowledge about itself. Similarly, matching the firm's internal [abilities](#) to the external market, requires external market knowledge. Ultimately, knowledge is a limitation to the Design school of thought of strategy formulation. If proper knowledge is not used, this school of thought will fail.



# 10 school of thoughts of Strategy formulation.

**2) The planning school** – In this case, the thought process runs towards planning the entire strategy in a rigorous manner, so that the firm advances forward. The complete process and the plan which the company will implement is documented from the start to finish. At all times the plan is referred to whenever the management wants to take new decisions. With the plan in hand, the management gets a clear direction to move in, helping the company to move forward unanimously.

# **10 school of thoughts of Strategy formulation.**

The issue arises in the planning school of thoughts when anything happens out of plan. If you have planned for years in advance, and any new competitor pops up, or any external business variable is changed, then the complete plan gets affected. Hence, proper prediction is most essential when using the planning school of thought.

# 10 school of thoughts of Strategy formulation.

**3) The positioning school** – In this process of strategy formulation, the management decides that they want to position the product at the top of the mind and makes decisions accordingly.

The management has to determine the competition already present in the market, and where is their own company positioned

It can use tools like [Five forces](#), Value chain, BCG matrix and others to position its products

Once the market has been analysed, the right strategy is needed to improve the positioning of the product.

# **10 school of thoughts of Strategy formulation.**

Again, in the positioning school of thought, the strategy assumes the market as it is, and does not take into consideration future entrants or change in business environment. Like the planning strategy, the positioning of school of thought can also fail if there are major changes in the business environment.

# 10 school of thoughts of Strategy formulation.

**4) The entrepreneurial school** – This school of thought puts all the focus on the CEO of the company. Most observed in small businesses which want to make it large, or even large corporations which trust their leaders (Steve jobs, Mark zuckerberg), in this strategic process, the company follows whatever the CEO says. In this case, the CEO needs to be visionary, needs strong leadership skill, and has to have the right judgement and direction.

# 10 school of thoughts of Strategy formulation.

This strategy has been proven right in very few cases over the years where the leaders were legendary by themselves. Steve jobs, Bill gates, Mark Zuckerberg are all examples of people who have grown companies to astounding proportions due to their leadership skills.

The problem with this management school of thought is a single one – How do you find such a leader? If you want to design your marketing strategy based on the recommendations by the leader of the company, then this leader can be wrong as well. And you need someone who is very very strong on the business front and is dynamic to make the necessary changes.

# 10 school of thoughts of Strategy formulation.

**5) The cognitive school** – In this thought process, people's perception and information is studied. One of the best examples of cognitive studies is the Johari window. Wherein, you can better your business by understanding your customers.

It is a mental and psychological process to find out what is in the minds of the consumer and how do we improve on that or use that information.

# **10 school of thoughts of Strategy formulation.**

Once you know customers perception and thought process about you, you can change the same with strategy. You can either improve or you can communicate better so that your customers have more information about you.

The problem with the cognitive model is that it is not practical beyond a certain point. A top company cannot rely on surveys alone to find new ideas or to make connections with their customers, because it has become a mass company by that time. Cognitive reasoning cannot be done at a mass stage.



# **10 school of thoughts of Strategy formulation.**

Moreover, innovations are brought when you think of products which the customers have not thought of – which is not possible in the cognitive school of thought. Because you are only improving on the things which your customers perceive.

# 10 school of thoughts of Strategy formulation.

**6) The learning school** – In this thought process, the management keeps a watch over what has already happened and then forms the future strategy looking at the past. It might not necessarily look at its own past. It might look at the way things worked for some other company, or how some other company failed. And then decide on which strategy to implement and which one to ignore.

The company looks at things that worked and tries to implement the same thing over time with the assumption that it will work again.

# **10 school of thoughts of Strategy formulation.**

The company also looks at things that did not work in its favour (or in favour of a competitor who tried the same thing), and discards such things / processes.

More than a strategy, the learning school of thought looks like manoeuvring or guiding the company on the basis of the previous road that has gone by. We all know its not a good decision because the road can change at any time. Hence this thought process is not at all useful at time of crisis, nor does it help in creating something outstanding. This strategy can be used when the firm is stable, and wants to work on auto mode while it develops something else in the meantime.

# 10 school of thoughts of Strategy formulation.

**7) The power school** – In this school of thought, the people who are in power take the decisions. These people can be your customers, they can be your stakeholders, they can also be certain people from within the management. 4

Anyone who is known to have power over the company, can drive the company forward.

This ensures that there is lesser resistance for the strategy to be implemented

# **10 school of thoughts of Strategy formulation.**

It is a very realistic thought process, because in corporates, there are so many people that power should reside in few hands.

The problem with the power school happens when the powerful people stop listening to feedback or stop implementing measures of improvement, and only focus on minor improvements. At such times, the power needs to change hands so that the company keeps moving forward.

# 10 school of thoughts of Strategy formulation.

**8) The cultural school** – The cultural school of thought says that the company has a fantastic capital in terms of its human capital as well as its social capital. A positive culture in the firm can give a proper direction to the firm.

The cultural school tries to involve many different departments within a company.

It is most useful during mergers and acquisitions.

It emphasizes the role of social values, beliefs and culture in decision making

# **10 school of thoughts of Strategy formulation.**

There can be resistance to the cultural school as the same people whom we are trying to unite, might not like the idea of change, due to which they become united and the company moves in the opposite direction. Moreover, even if you have got the people united, and have built a strong culture, your direction still remains unclear.

# 10 school of thoughts of Strategy formulation.

**9) The environmental school** – More of a situational school of thought, the environmental school gives most of the importance to the environment. For example – In a paper industry, wood plays a major role. And if the wood is scarce, the strategy formulation will have to be done on the basis of wherever the wood is available.

Major emphasis is on the environment – which can be a raw material or a major factor in the strategy of the company.

Situational analysis is the most used tool in the environmental school.



# **10 school of thoughts of Strategy formulation.**

Obviously, this thought process depends on the situation, and is used when there is total dependence on environmental factors.

# 10 school of thoughts of Strategy formulation.

**10) The Configuration school** – One of the most preferred amongst the 10 School of thoughts is the configuration school. It basically says, that the strategy needs to be configured. The strategy allows the firm to move from one position to another, hence a simple set of values will not help this movement.

As per the configuration school, strategy needs to consider a lot of thing which can go wrong, and cannot be derived from simple set of values.

# **10 school of thoughts of Strategy formulation.**

Over a period of time, an organization forms various sets of values which have to be transformed so that the organization reaches the point that it desires.

To do this, the organizations stable business might need to be disrupted, and the organization has to be configured so that it reaches the success it was looking for.

Hence, the name configuration school, so that the organization is configured over and over again unless it reaches the desired result.

This school of thought tries to attain stability via various ways, and keeps transforming as long as needed.



# Workshop #4

## ***D. What is your mission?***

**Can you make a 'drawing' about mission for your success business?**

***"Key points" :***

- 1. Your company***
- 2. Your products/services***
- 3. Your customers***
- 4. Your customers benefits***
- 5. Your values***

# How to Create a Mission Statement (by [www.mindtools.com](http://www.mindtools.com))

## Step 1: Develop Your Winning Idea

- First, identify your organization's "winning idea," or unique selling proposition (USP). This is the idea or approach that makes your organization stand out from its competitors, and it is the reason that customers come to you and not your competitors.

# How to Create a Mission Statement (by [www.mindtools.com](http://www.mindtools.com))

## Step 2: Clarify Your Goal

- Next, make a short list of the most important measures of success for this idea.
- For instance, if your winning idea is to create cutting-edge products in a particular industry, how will you know when you've accomplished this goal?



# How to Create a Vision Statement (by [www.mindtools.com](http://www.mindtools.com))

## Step 1: Find the Human Value in Your Work

- First, identify your organization's mission. Then uncover the real, human value in that mission. For example, how does your organization improve people's lives? How do you make the world a better place?

# How to Create a Vision Statement (by [www.mindtools.com](http://www.mindtools.com))

## Step 2: Distill Into Values

- Next, identify what you, your customers and other stakeholders value the most about how your organization will achieve this mission.

# **How to Create a Vision Statement (by [www.mindtools.com](http://www.mindtools.com))**

## **Step 3: Combine Your Mission and Values**

- Combine your mission and values, and polish your words until you have an inspiring statement that will energize people, inside and outside your organization.

# **Unique Selling Propositions (by [www.mindtools.com](http://www.mindtools.com))**

Your USP is the unique thing that you can offer that your competitors can't. It's your "Competitive Edge." It's the reason why customers buy from you, and you alone.

**[https://www.mindtools.com/pages/article/newTMC\\_11.htm](https://www.mindtools.com/pages/article/newTMC_11.htm)**

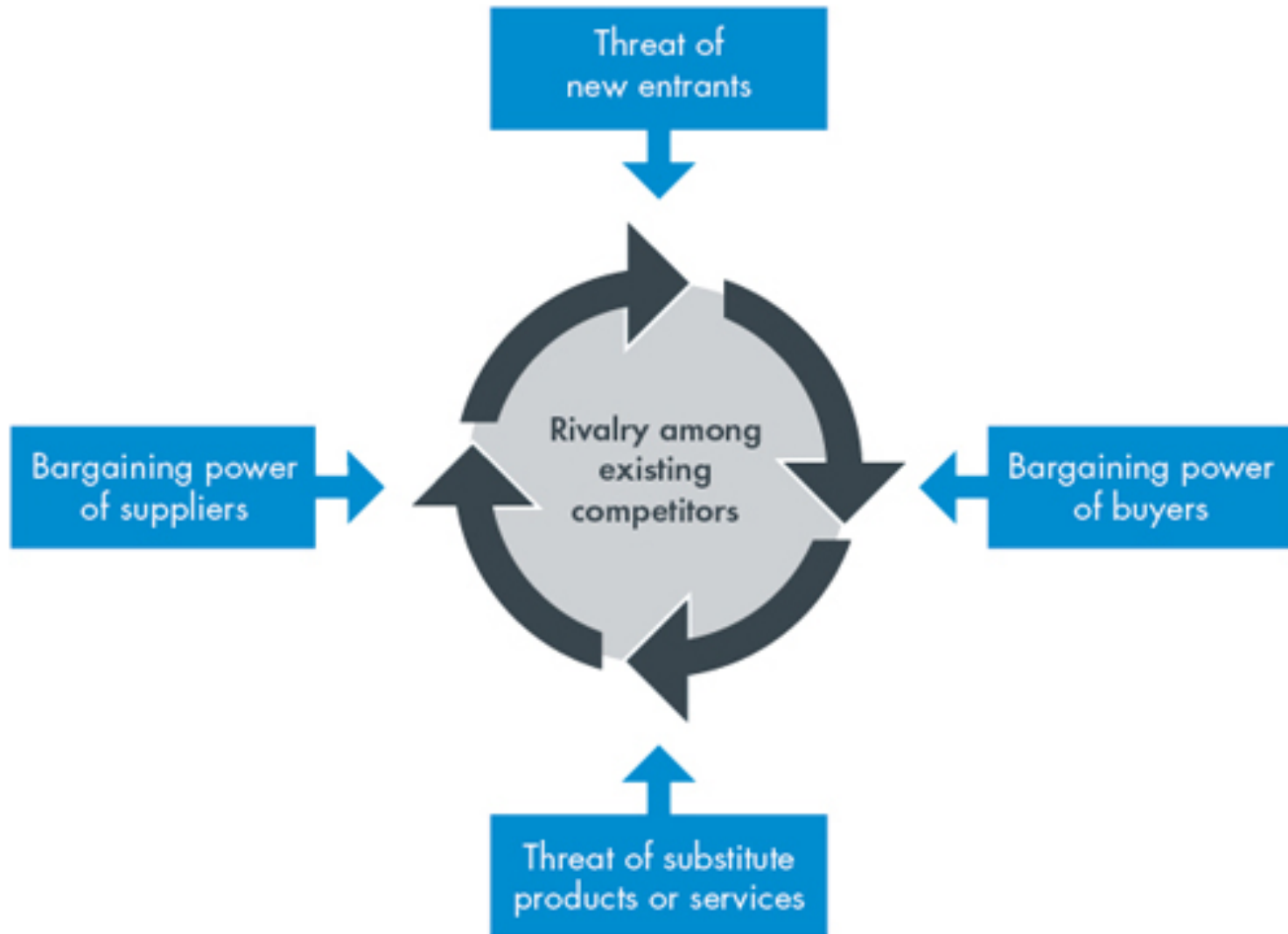
# Mission Statement 'Formula'

We \_\_\_\_\_

For \_\_\_\_\_

To \_\_\_\_\_

# Porter's five forces of competitive position analysis:



# **Porter's five forces of competitive position analysis: Supplier power**

- An assessment of how easy it is for suppliers to drive up prices. This is driven by the: number of suppliers of each essential input; uniqueness of their product or service; relative size and strength of the supplier; and cost of switching from one supplier to another.

# **Porter's five forces of competitive position analysis: Buyer power**

- An assessment of how easy it is for buyers to drive prices down. This is driven by the: number of buyers in the market; importance of each individual buyer to the organisation; and cost to the buyer of switching from one supplier to another. If a business has just a few powerful buyers, they are often able to dictate terms.



# **Porter's five forces of competitive position analysis: Competitive rivalry**

- The main driver is the number and capability of competitors in the market. Many competitors, offering undifferentiated products and services, will reduce market attractiveness.

# Porter's five forces of competitive position analysis: Threat of substitution

- Where close substitute products exist in a market, it increases the likelihood of customers switching to alternatives in response to price increases. This reduces both the power of suppliers and the attractiveness of the market.

# **Porter's five forces of competitive position analysis: Threat of new entry**

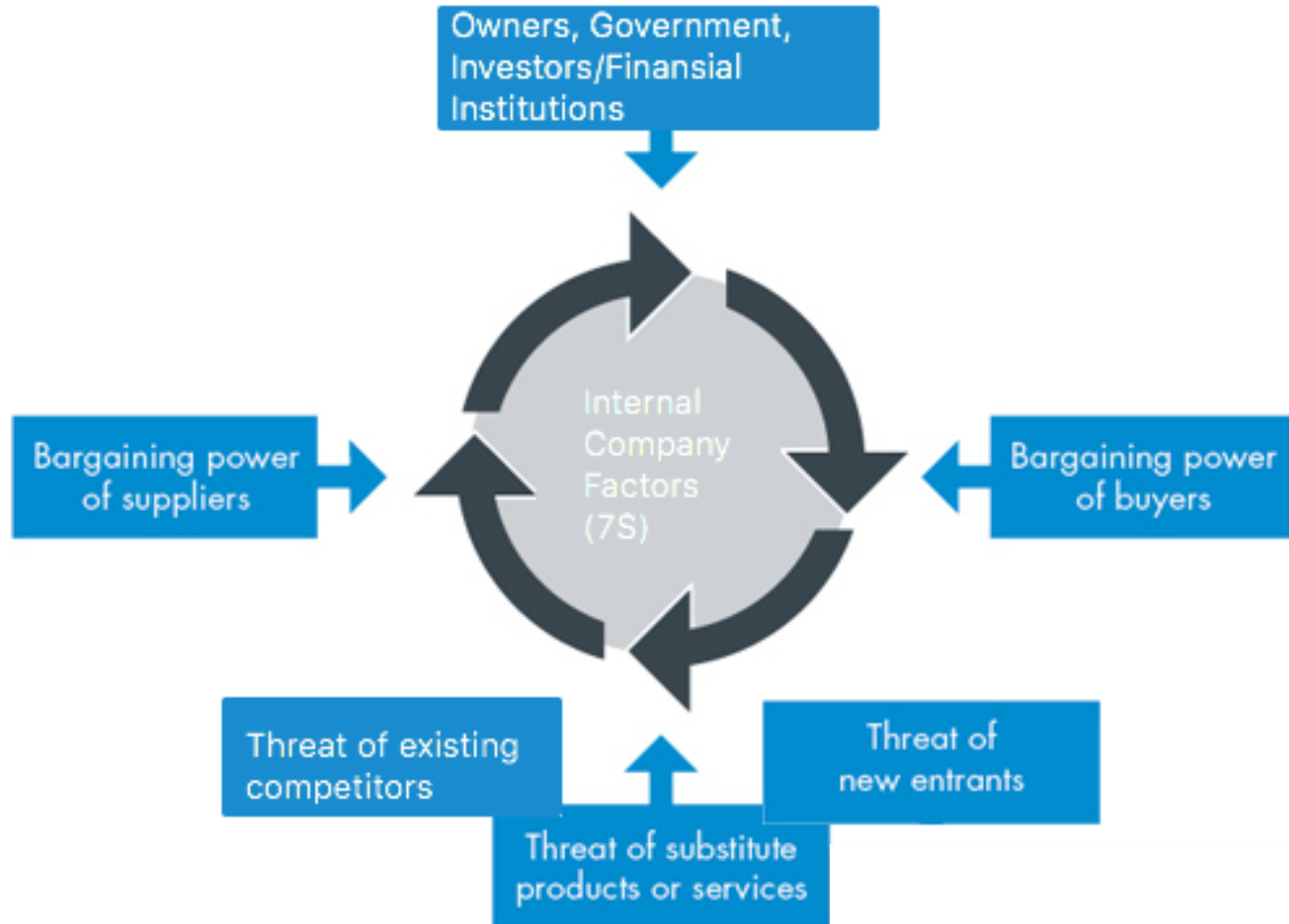
- Profitable markets attract new entrants, which erodes profitability. Unless incumbents have strong and durable barriers to entry, for example, patents, economies of scale, capital requirements or government policies, then profitability will decline to a competitive rate.

# SWOT

SWOT (strength, weaknesses, opportunities, threats) analysis is a method for analysing the internal strengths and weaknesses, and the external opportunities and threats facing the enterprise.

- **Strengths** include a company's capabilities and resources that enable it to provide value and generate competitive advantage.
- **Weaknesses** are issues that limit a company's ability to exploit its strengths.
- **Opportunities** provide an organisation with the chance to improve its competitive position.
- **Threats** may come from competitors, individuals, organisations, regulatory bodies or other factors in the greater business environment.

# Modified Porter's five forces of competitive position analysis:



# Workshop #5

## **E. *What is your external environment?***

**Can you make a 'drawing' about your customers?**

***"Key points" :***

- 1. Your products/services***
- 2. Your customers: direct and undirect***
- 3. Your customers benefits***

# Workshop #6



## **F. *What is your external environment?***

**Can you make a 'drawing' about your suppliers?**

***"Key points" :***

- 1. Your 'inputs' for your products/services***
- 2. Your suppliers: direct and undirect***
- 3. Your suppliers benefits***

# Workshop #7

## **G. *What is your external environment?***

**Can you make a 'drawing' about your business owners?**

***"Key points" :***

- 1. Resource sourcing: human and material types of resources***
- 2. Power factors: owners/government e.t.c.***
- 3. Financial institutions***

# Workshop #8

## **H. *What is your external environment?***

**Can you make a 'drawing' about your substitutors?**

***"Key points" :***

- 1. Type of your customers needs***
- 2. What is the way for customer satisfaction?***
- 3. Who can make satisfaction for your customer needs?***

# Workshop #9

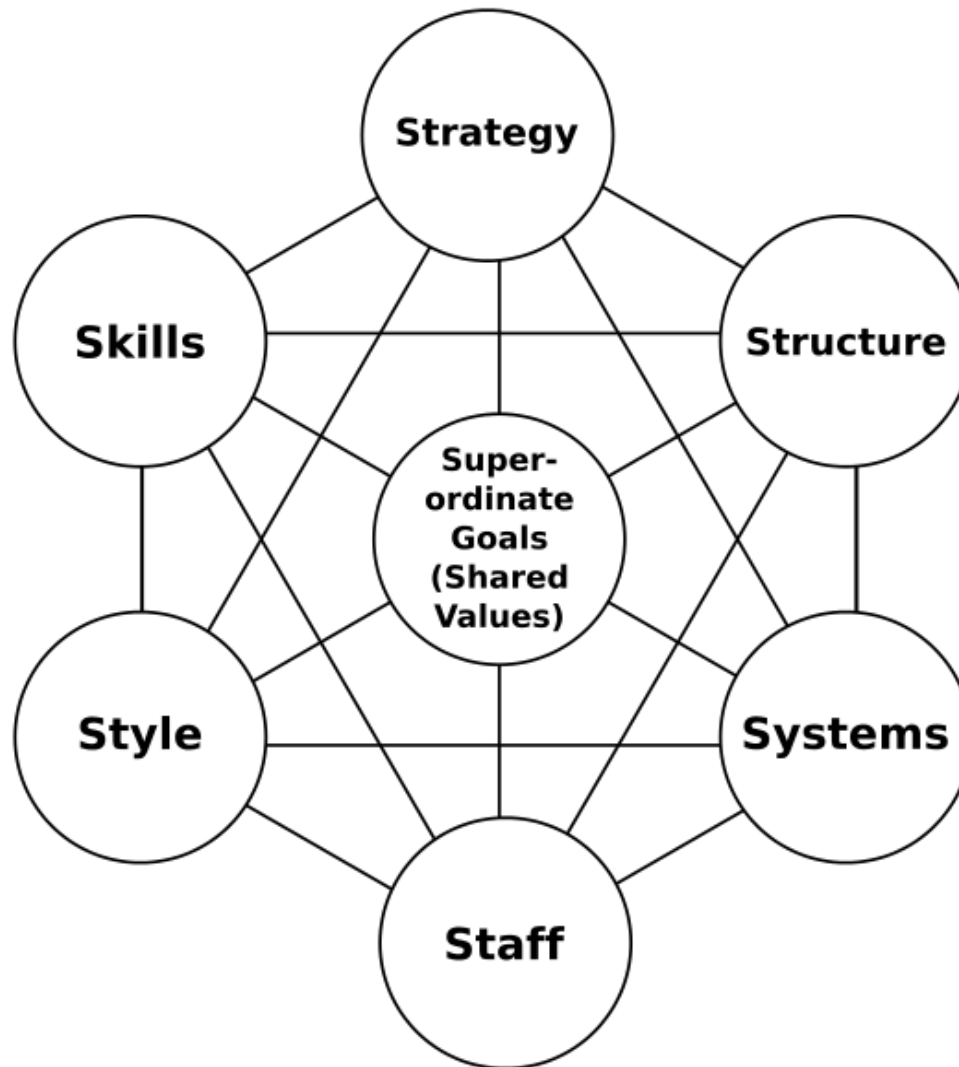
# ***I. What is your internal environment?***

**Can you make a 'drawing' about your internal company factors?**

**“Key points” :**

***1. 7S Model: hard and soft factors***

# McKinsey 7S framework





# Usage

- Improve the performance of a company
- Examine the likely effects of future changes within a company
- Align departments and processes during a merger or acquisition
- Determine how best to implement a proposed strategy

# The Seven Interdependent Elements

- The basic premise of the model is that there are seven internal aspects of an organization that need to be aligned if it is to be successful

# Hard Elements

- Strategy - Purpose of the business and the way the organization seeks to enhance its competitive advantage.
- Structure - Division of activities; integration and coordination mechanisms.
- Systems - Formal procedures for measurement, reward and resource allocation.

# Soft Elements

- Shared Values
- Skills - The organization's core competencies and distinctive capabilities.
- Staff - Organization's human resources, demographic, educational and attitudinal characteristics.
- Style - Typical behaviour patterns of key groups, such as managers, and other professionals.

# Limitations:

This framework, though highly laudable, gives rise to a few vital points, like:

- a) What type of analysis is this ? Or what is the action triggered after putting your organization into this drill?
- b) Does this give you real guidelines as to how to proceed further, after the analysis is completed?
- c) Do we treat this as a guideline or checklist and proceed with using other techniques to formulate further steps?
- d) There have been other techniques in vogue which have to be used to arrive at actionable points. Here too, a similar approach may be needed, as a tool, to really put this into action.
- e) The above seems to be an abstract list of generic elements in any organization. But to improve each business process, such as Marketing, Finance, Manufacturing etc., what steps to be initiated is not spelt out.

# Workshop #10

## **J. *“SWOT” them all!!!***

**Can you make a ‘SWOT’ for all your previous steps E-I?**

***“Key points” :***

- 1. Focus on positive factors!***
- 2. Use “Jokers”!***

# SWOT

S

W

O

T



# PEST & PESTEL

- PEST (political, economic, social, technology) analysis is a macro framework for expanding a SWOT analysis to include political and regulatory issues, economic factors, social norms and attitudes as well as demographics, and technological developments.
- Some organisations expand the PEST analysis to include legal and environmental concerns (PESTEL).

# Workshop #11

## **K. *Strategy initiatives generation***

**Can you make a 'short list' for all your SWOT's for steps E-I?**

***"Key points" :***

- 1. Focus on "accelerator" factors!***
- 2. Use "Jokers"!***

# The 'short list' for all your SWOT's for steps E-I

IID	Description

# Workshop #12

## **L. *Strategy initiatives evaluation***

**Can you evaluate your list of strategy initiatives?**

***“Key points” :***

- 1. Create your own evaluation system for ‘company value’ scale!***
- 2. Create your own evaluation system for ‘easy of implementation’ scale!***

# your own evaluation system:

IID	Description	Value	Easy of Implementation

# Workshop #13



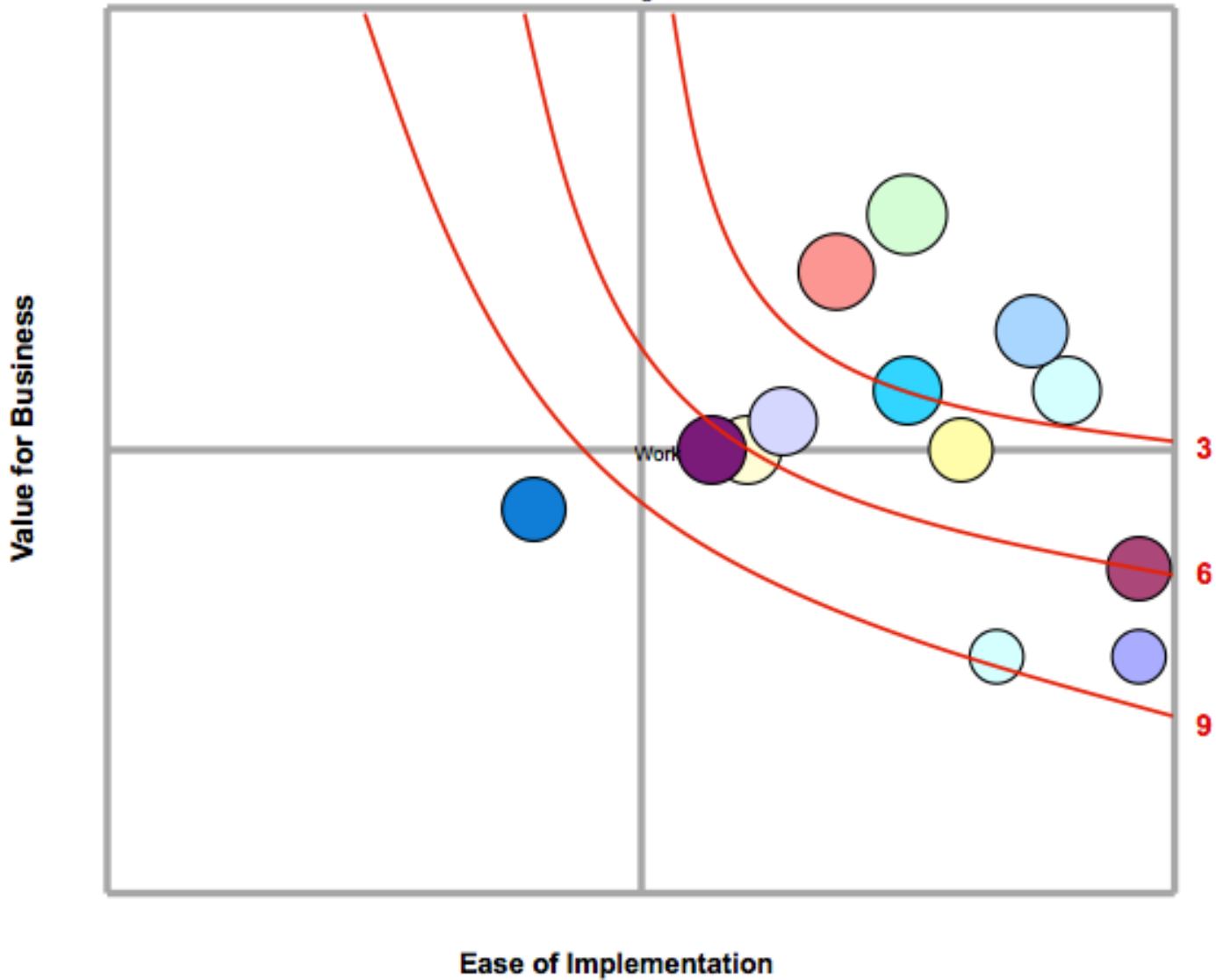
## M. *PPM creation*

**Can you make your PPM for your list of strategy initiatives?**

***“Key points” :***

- 1. Use your own ‘company value’ scale!***
- 2. Use your own ‘easy of implementation’ scale!***

# Your PPM



# Workshop #14

## **N. *Strategy roadmap creation***

**Can you make your Roadmap for your list of strategy initiatives?**

***“Key points” :***

- 1. Use your own step on timeline scale!***
- 2. Make your own horizon for your roadmap!***
- 3. Quick Wins – first priority!***



# Workshop #15

# ***O. Strategy roadmap creation***

**Can you redesign your Roadmap for better company readiness?**

***“Key points” :***

***1. Competences***

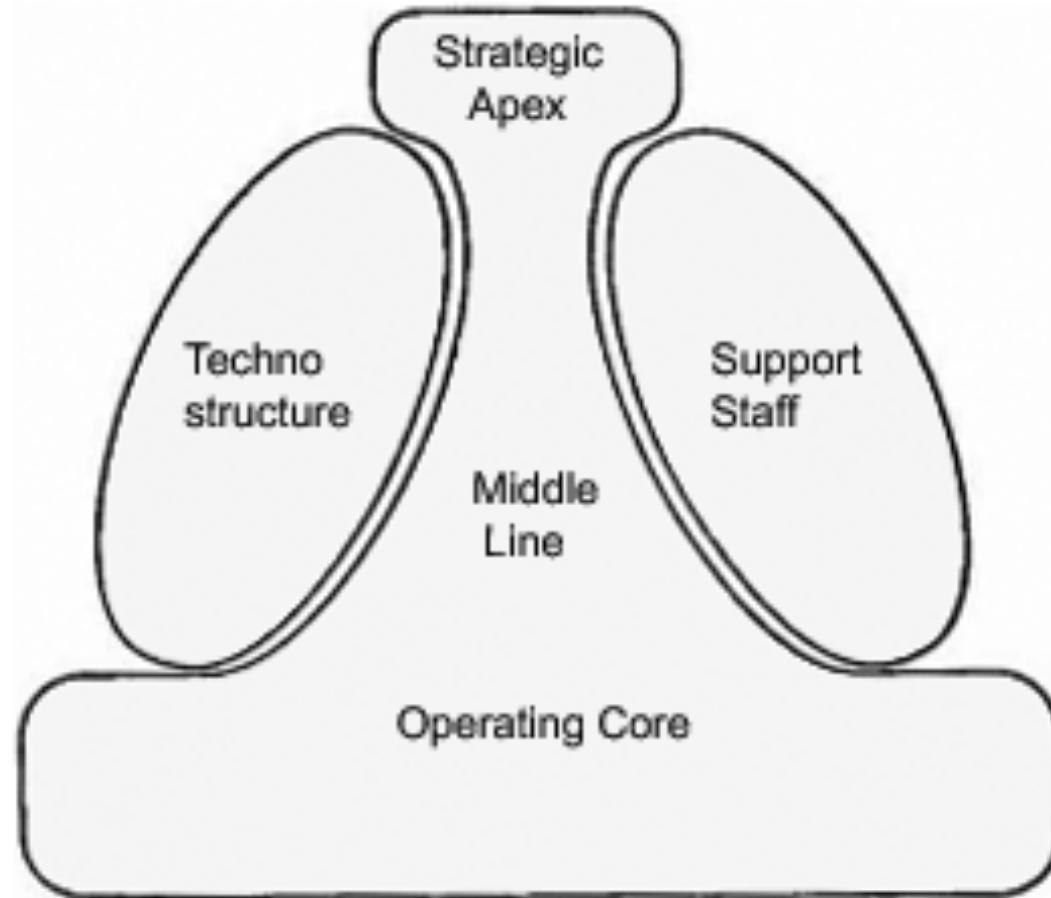
***2. Personnel***

***3. Motivation***

***4. Technologies***

***5. Facility***

# Mintzberg's theory on organisations



<http://www.accaglobal.com/sg/en/student/exam-support-resources/fundamentals-exams-study-resources/f1/technical-articles/mintzberg-theory.html>



# Mintzberg's theory on organisations

## **Strategic apex**

- This element of the organisation is made up of directors and senior executives. Their role is to interpret or define the mission of the organisation and ensure that its objectives are consistent with this mission. The strategic apex is also responsible for managing the organisation's relationship with the macro-environment.

## **Operating core**

- The operating core carries out the activities necessary to deliver outputs.

## **Middle line**

- This element provides the link between the strategic apex and the operating core. The role is partially one of interpretation, as the work of the operating core has to be consistent with the expectations and plans of the strategic apex. Simple, smaller organisations may not have a middle line at all.

# Mintzberg's theory on organisations

## **Technostructure**

- The technostructure is made up of key individuals and teams working in functions such as human resources, training, finance and planning. Mintzberg states that there are several roles here. Analysers decide on the best ways to perform jobs and seek to standardise skills. Planners decide on outputs and define quality requirements.

## **Support staff**

- Support staff work in functions such as research and development, public relations and legal services. Their outputs do not contribute directly to the core purposes of the organisation, but their activities contribute to the efficiency and effectiveness of the strategic apex, middle line and operating core.

# Organisation structures

## Organisation structures

- Based on his organisational model, Mintzberg described five categories of organisation structure, each of which would rely on one specific element of the model.

## Simple structure

- The simple structure is centralised and often autocratic, with power emanating from the strategic apex. Typically, control is exerted by the chief executive or small, influential executive team. Perhaps due to its simplicity, the structure can be flexible and sometimes informal, with a strongly defined sense of mission. However, Mintzberg warns that the simple structure is vulnerable, stating 'one heart attack can wipe out the organisation's prime coordinating mechanism'.

# Organisation structures

## Machine bureaucracy

- This structure relies heavily on a robust technostructure. Strategic planners and financial controllers are influential, leading to the creation of multiple layers of management, formal procedures and standardised production processes. Due to the high degree of standardisation, the tasks performed by the operating core can be rigid, offering little discretion for the individual. For this reason, Mintzberg observed that motivation can be difficult and the organisation can be unreceptive to the need for change. The machine bureaucracy is typified by large-scale car manufacturing plants.

# Organisation structures

## Professional bureaucracy

- Like the machinery bureaucracy, the professional bureaucracy is based on clear lines of authority and standard administrative practices. However, the practices may be built on standards set by law, regulations or independent external bodies, including professional bodies. Mintzberg cites schools, hospitals and professional practices as examples of this structure. He suggests that the professional bureaucracy is more democratic than the machine bureaucracy counterpart, and that it is easier to motivate people. The operating core is the major coordinating influence.

# Organisation structures

## Divisionalised

- In a divisionalised structure, a small central core provides guidelines for business units that enjoy a high degree of autonomy. Mintzberg states that this is an extension of the machine bureaucracy, or may even comprise several machine bureaucracies within a single corporation. It is the middle line that forms a strong coordinating influence, as its key role is to translate the demands of the small central core into the objectives of the operating core. The divisionalised structure is typical of multinational companies.

# Organisation structures

## Adhocracy

- The adhocracy is task or project-based and has to respond quickly and flexibly to changing demands. These demands may be driven by rapidly changing markets or by innovation. There is little formality, so direct supervision and defined processes are less important than in other organisation structures. Research and development can be a primary driver of adhocracies, as typified by new technology industries.

# Workshop #16



## ***P. Strategy roadmap creation***

**Can you add to your Roadmap activity for roadmap project's initiation and control?**

***“Key points” :***

- 1. Benefit management***
- 2. Resource leveling***
- 3. Motivation***
- 4. Renew***
- 5. KPI Analyses (BSC for example)***

# Workshop #17

## **R. *Strategy roadmap management***

**Can you any ideas about your roadmap management system?**

**“Key points” :**

***1. PMO***

***2. Portfolio, Program and Project management***

***3. Financial subsystem***

# Road-mapping and Formal documents

[https://formswift.com/builder.php?  
documentType=strategic-plan-  
template&ses=7d0248de9d3dac4bdeb14135f5  
1d399e&key=32497708](https://formswift.com/builder.php?documentType=strategic-plan-template&ses=7d0248de9d3dac4bdeb14135f51d399e&key=32497708)

[http://www.cgma.org/Resources/Tools/  
essential-tools/Pages/strategic-planning-  
tools.aspx](http://www.cgma.org/Resources/Tools/essential-tools/Pages/strategic-planning-tools.aspx)