

MEASURING THE IMPACT OF STRATEGIC PLANNING ON ORGANIZATIONAL PERFORMANCE USING THE PLS APPROACH

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Received: 13/01/2021/ Accepted: 22/06/2022 / Published: 22/06/2023

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ABSTRACT

The purpose of this paper is to contribute to the debate on the impact of strategic planning on organizational performance of the companies by presenting a theoretical model that highlights this relationship. We conducted a survey of 46 industrial companies from different sectors to assess this impact. The results of structural equation modeling using the PLS approach show that a few dimensions of strategic planning positively affect only a certain number of financial and non-financial indicators of organizational performance.

KEY WORDS: strategic planning, performance, indicator, PLS.

JEL CLASSIFICATION: C31, D79, L25.

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قياس تأثير التخطيط الاستراتيجي على الأداء التنظيمي باستخدام نهج PLS

ملخص

الغرض من هذا المقال هو المساهمة في النقاش حول تأثير التخطيط الاستراتيجي على الأداء التنظيمي للشركات من خلال تقديم نموذج نظري ليظهر هذه العلاقة. أجرينا دراسة لـ 46 شركة صناعية من مختلف القطاعات لتقييم هذا التأثير. تظهر النتائج باستخدام نهج PLS أن بعض أبعاد التخطيط الاستراتيجي تؤثر بشكل إيجابي فقط على عدد معين من المؤشرات المالية وغير المالية للأداء التنظيمي. كلمات مفتاحية: التخطيط الاستراتيجي، الأداء، المؤشر، المربعات الصغرى الجزئية، PLS

MESURE DE L'IMPACT DE LA PLANIFICATION STRATÉGIQUE SUR LA PERFORMANCE ORGANISATIONNELLE SOUS L'APPROCHE PLS.

RÉSUMÉ

L'objectif de cet article est de contribuer au débat sur l'impact de la planification stratégique sur la performance organisationnelle en présentant un modèle théorique qui met en exergue cette relation. Nous avons mené une enquête auprès de 46 entreprises industrielles de différents secteurs pour évaluer cet impact. Les résultats de la modélisation par équation structurelle via l'approche PLS montre que quelques dimensions de la planification stratégique n'impactent positivement qu'un certain nombre d'indicateurs financiers et non financiers de la performance organisationnelle.

MOTS CLÉS : Planification stratégique, performance, indicateur, PLS.

INTRODUCTION

During the existence of a company, so many decisions are made of different natures and at different hierarchical levels. For Belhadj (2017), the decision is both the driving element and the culmination of management. A decision, by its definition, is a choice made among several possibilities. The decision-making process is a set of steps which consists in selecting the alternatives likely to meet the requirements of the problems identified. This process must be rationally organized to allow satisfactory decisions within the appropriate timeframe (Chabi, 2007), because the ambient complexity of the environment commits the decision maker to try to rationalize his choices.

In this work, we focus on this type of strategic decision and we set aside the tactical and operational decisions, even if they remain necessary for the progress of the company's activities. Strategic decisions follow logical and continuous reasoning by managers to plan for the future, this approach is part of strategic planning. This is a practice for forming strategy, it is the tool most widely used by companies to provide guidance and to ensure that the appropriate resources are at the appropriate levels and times (Aldehayyat & Al Khattab, 2013). A significant number of works have tried to examine the dimensions of planning by evoking its impact on the performance of a company. However, the results have been inconclusive.

The aim of this article is to clarify the relationship between strategic planning, for strategic decision-making, and organizational performance. We wonder about the link that can exist between these two components, this is why we will try to answer the following question: what is the impact of strategic planning on organizational performance?

In this perspective, we present a theoretical overview on strategic planning and organizational performance to establish the relationship between these two perspectives by presenting a theoretical model that highlights this link, which will be tested empirically.

1- LITERATURE REVIEW

Strategic planning has been a key subject in management research since the 1960s. It designates a proactive approach, which *“consists of designing a desired future, as well as the real means of achieving it. It must allow the achievement of a desired result at a given time”* (Balland & Bouvier 2008). It consists in predicting the future in order to be able to position oneself in an advantageous way in relation to other stakeholders. In this case, it involves the establishment of formal procedures and processes to determine long-term objectives, to choose the strategies and means to be implemented, and to officially allocate tasks and responsibilities (Soutenain & Farcet, 2006).

1.1- Strategic planning: a rational approach

Baltar (2013) defines strategic planning *“as the formulation of organizational plans based on flexible and broad objectives with the intention of managing the business so that it is competitive to come up ”*. It includes answers to the following questions: what do we want to do? How should we do it? What can we do it with? Who will do what we want? Where and when should we do it? For Iribarne & Verdoux (2005), it is a question of defining the forecast elements in terms of resources, actions and financing, for a fixed deadline, and this varies from one company to another.

Balland & Bouvier (2008) consider that strategic planning takes place in three stages that start from a baseline projection, that is, a prediction of what is likely to happen in the future. Then a desirable projection or the expression of the objective that the company would like to achieve at the end of the reference period. Finally, the measurement of the strategic gap between these two projections and the formulation of the strategy that allows its absorption. Soutenain & Farcet(2006) list three essential phases for relevant planning. The first is top-down, the process is initiated at the top of the hierarchical voice and is declined step by step at the lower levels but it does not take into account human potential, and *“the forecasting exercise becomes rigid and incantatory”* (Iribarne & Verdoux, 2005). The second ascending phase is the result of a progressive aggregation of the tasks carried out by the levels below

the strategic summit. The third combines the two previous ones (top-bottom-top), the involvement of all the actors and a dialogue between the top and the bottom is necessary for the success of the strategy.

Strategic planning aims to produce coherent and compatible strategic and operational plans which provide a synthetic vision of the different activities of the company. A strategic plan is a document which transcribes the strategic directions and intentions of decision-makers. It is "*first of all a set of objectives to be achieved, policies and actions to be carried out by the various units of the company within specified deadlines. It most often covers a period of between three and five years*" (Evgrafov, 1978). Developing plans helps decision-makers to clarify, consolidate and trace values and vision in the strategic framework (Meziani, 2012). According to Evgrafov (1978), there are two ways of developing the strategic plan: a five-year plan, that is, every five years. In this case, we are talking about the discontinuous planning process. In addition, a five-year plan with updating every year by extending it. This is the rolling planning process.

1.2- The dimensions of strategic approach

To examine strategic planning, we have retained the most frequent dimensions in the literature.

Table 1. The dimensions of strategic approach

Author (year)	Retained Dimensions
O'Regan & Ghobadian(2004)	<ul style="list-style-type: none"> - Internal orientation, External orientation, - The functioning of the departments, - The resources mobilized, - The capacity and creativity of the systems, - Control mechanisms,
Yusuf & Saffu(2005)	<ul style="list-style-type: none"> - Frequency of analysis, -Availability of strategic and operational plans, - Forecasts, - Specific and global objectives, - development of alternative strategies, - search for resources - Environmental analysis

Falshaw, Glaister, & Tatoglu(2006)	<ul style="list-style-type: none"> - The turbulence of the environment (stable or unstable), - The size of the company, - The area of the activity
Kraus, Harms, & Schwarz(2006)	<ul style="list-style-type: none"> - Formalization, - The time horizon, - Frequency control - Planning instruments
Elbanna(2010)	<ul style="list-style-type: none"> - Employee involvement, - The existence of written strategic plans, - The time horizon, - The tools of strategic planning
Aldehayyat(2011)	<ul style="list-style-type: none"> - Employee participation and involvement, - The time horizon, - Environmental analysis - The tools of strategic analysis (SWOT, Porter's forces, hate of value, PESTEL, etc.), - Functional coverage.
Gica & Balinta(2012)	<ul style="list-style-type: none"> - The formality. The duration, - The frequency of revision of the plan. Planning tools
Mbengue & Ouakouak (2012)	<ul style="list-style-type: none"> - Formalization - Completeness - Strategic control.
(Aldehayyat & Al Khattab, 2013)	<ul style="list-style-type: none"> - Employee participation and involvement, - The time horizon, - i Internal and external aspects of the environment - Control, - Functional coverage.
(Baltar, 2013)	<ul style="list-style-type: none"> - The adoption of Tics - Use prospecting information
Sosiawani, Bin Ramli, Bin Mustafa, & Bin Yusoff(2015)	<ul style="list-style-type: none"> - The formality, - Strategic planning tools, - Employee participation, - Its implementation, - The time horizon - Control in the context of business performance

Source: synthesis of the various reading

2- ORGANIZATIONAL PERFORMANCE

Different definitions proposed by the authors testify to the complexity of the concept of performance. Indeed, there is not yet a consensus in the literature despite the numerous attempts by researchers to clarify this concept (Bourguignon (1995); Bourguignon (1997); Bessire(1999); Bergeron(2000); Lorino(2003); Saulquin & Schier(2007); Salgado ; Chadlia(2015); Chadlia(2015)). Performance has a double meaning it is frequently associated with the positive outcome of the action. Underperformance thus indicates a mediocre and disappointing result Bourguignon (1997). In this sense, "*performance is a notion polarized on the announced result, but it also conveys a value judgment on the result finally obtained (positive or negative) and the process which made it possible to achieve it*" (Saulquin & Schier, 2007). To be successful is to be competitive and achieve superior results over other people with scarce resources in a changing and unpredictable environment (Essid(2009); Hamhami & Smahi(2012)). For Renaud & Berland (2007), performance is "*the result of an action, see success or exploit it*". Performance brings together three primary senses, considering that it contains both success, the result of action and action". According to him, action performance is the process that leads to success and results (Bourguignon, 1997). Indeed, performance results from the accomplishment of a process, of a task to later evoke achievement and success (Gauzente(2000); Pesqueux(2004)).

Thus, the definition of the concept of performance is problematic, because it has several modes of understanding. Through these different definitions put forward by many researchers, its polysemous character is explicitly recognized. In addition, there are several types of performance due to the diversity of facets of the business. We distinguish marketing, commercial, human, managerial, environmental, social performance.

In this work, we are particularly interested in organizational performance. It is defined as "*the achievement of organizational objectives, whatever the nature and variety of these objectives. Performance is multidimensional, it is subjective and depends on the chosen referents (goals, targets)*" (Bourguignon, 1997). Organizational performance is part of

the objectives-means-results triptych that characterizes any business. This means that the action of the company is underpinned by the existence of objectives, even goals, which commit the future of the latter. Faced with these objectives, tangible and intangible resources are mobilized to achieve a set of results. Two concepts often accompany performance, namely: efficiency and effectiveness.

2.1- Strategic planning and organizational performance: what link?

Evidence from the literature suggests that appropriate strategic planning is one of the factors that can improve business performance. According to O'Regan & Ghobadian (2004), the setting of the strategy is based particularly on the conviction that it has a positive effect on organizational performance.

Several researchers have defended the idea that the impact of strategic planning on organizational performance is generally positive due to different contexts of the studies carried out (O'Regan & Ghobadian (2004); Kraus, Harms, & Schwarz(2006); Glaister, Dincer, Tatoglu, Demirbag, & Zaim(2008); Elbanna(2010); Aldehayyat(2011); Aldehayyat & Al Khattab(2013); Baltar(2013); Mbengue & Ouakouak(2012)). However, some studies have confirmed the opposite hypothesis (Yusuf & Saffu (2005); Falshaw, Glaister, & Tatoglu(2006); Ghobadian, O'Regan, Thomas, & Liu, (2008); Gica & Negrusa(2011)). On this, Sosiawani, Bin Ramli, Bin Mustafa, & Bin Yusoff(2015) explain these inconclusive results by the fact that the lack of uniformity in the choice of dimensions and variables to be studied could influence the inconsistencies in the results on the relationship between strategic planning and business performance.

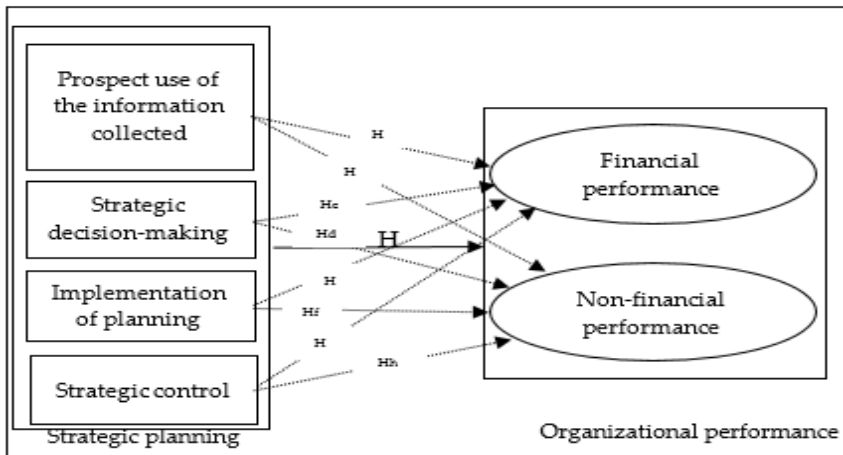
3- THE THEORETICAL MODEL OF RESEARCH

Based on the literature that stipulates a positive relationship between strategic planning and organizational performance, we stipulate the following hypothesis:

H: Strategic planning positively affects organizational performance.

Thereby, we operationalized strategic planning using four variables, each of which combines a set of planning dimensions drawn from previous work as shown in this Figure:

Figure 1. Conceptual: Strategic planning and organizational performance



Source: produced by us

From this general hypothesis (H) the following sub-hypotheses decline:

Ha: the prospective use of the information collected positively impacts the financial indicators of companies.

Hb: the prospective use of the information collected positively impacts the non-financial indicators of companies.

Hc: the elements of decision-making positively impact the financial indicators of companies.

Hd: the elements of decision-making positively impact the non-financial indicators of companies.

He: the implementation of strategic planning has a positive impact on companies' financial indicators.

Hf: the implementation of strategic planning has a positive impact on companies' non-financial indicators.

Hg: strategic control has a positive impact on corporate financial indicators.

Hh: strategic control has a positive impact on companies' non-financial indicators.

To verify all of these hypotheses, we established a set of model measurement variables that link the dimensions of strategic planning and organizational performance. The details of the variables and items used are summarized in the appendix.

4- RESEARCH METHODOLOGY

Our research is part of a positivist positioning according to hypothetico-deductive reasoning, which consists of starting from a conceptual framework to construct a hypothesis and variables from previous work and then confront them with the reality in the field in order to verify, validate or reject it. We chose the quantitative investigation method for data collection by means of a questionnaire administered face to face or distributed, depending on the opportunities that arose during the field survey, during the period 2018-2019. We approached the upper level of the hierarchy (CEOs, directors, or human resources managers), because they are the people most involved in strategic planning and the best placed to answer our questions. It includes an introduction to inform the targets on the academic framework and the theme of the research, the identification of the company and information to be completed on the profile of the manager and questions which make it possible to answer the hypothesis of model of research.

We made a projection on a sample of manufacturing companies of the wilaya of Bejaia chosen using a directory list delivered by the National Center of Trade Registers. We point out that this list was not exhaustive and not updated, some companies present on the ground were not registered, others had a change of status or stopped the activity.

Our research field is made up of 46 companies, 34 of which are private and 12 are public. We contacted 55 companies, but there were refusals due to the unavailability of managers. The sample size is considered to be representative in relation to the size of the population of 84 parent companies (the directorates-general). It was obtained by applying the following formula (Thietart, 2014):

$$n = T^2 \times pq / E^2 = 1.96 \times (0.5 \times 0.5) / 0.12^2 = 96$$

n: the size of the sample

T: the value of the normal distribution for a significance threshold equal to 5%, it is 1.96.

p: the observed frequency = 0.5

q: $1-p = 0.5$

E: the error, in most surveys, the value of E is between 3 and 4%. In our case, the value of E is 10%, a rate tolerated for data collected in companies, considered as rational agents (Thietart, 2014).

According to Thietart(2014), if the sampling rate, which designates the ratio between n / N is greater than $1/10$, we can calculate the sample size corrected for the coefficient of exhaustiveness which is obtained by: $n' = nN / N + n$. In our case, $n / N = 96/83 = 1.15 > 0.1$. We then have the corrected sample size $n' = 45$. Given that, we have collected 46 usable questionnaires, we believe that the size of our sample is representative.

To choose the companies to be questioned, we used the quota sampling method, which is a non-random method. The choice of this method is justified by the fact of having a list of the mother population subdivided into homogeneous subgroups having the same common characteristic (sector of activity). The selection procedure to choose was random, depending on the opportunities that came before us. Then, we calculated the number of companies that each quota should contain based on proportional survey rates. The following table summarizes the main results of this method.

Table 2. Construction of sample quotas

Activity area	1	2	3	4	5	6
Food industry	33	39.75	18	23	4	19
Textile	5	7.14	3	5	/	5
metallurgy	14	16.67	8	5	1	4
Chemistry and plastic	5	5.95	3	5	1	4
Wood processing	4	4.76	2	3	/	3
Construction materials	10	11.90	5	5	2	3
Miscellaneous industry	12	14.29	6	9	1	8
Total	83	100%	45	55	9	46

1: existing number

3: number required

2: proportion

4: number requested

5: refusal

6: accepted

Source: Obtained from results of the survey 2019 using SPSS.

5- RESULTS OF SURVEY

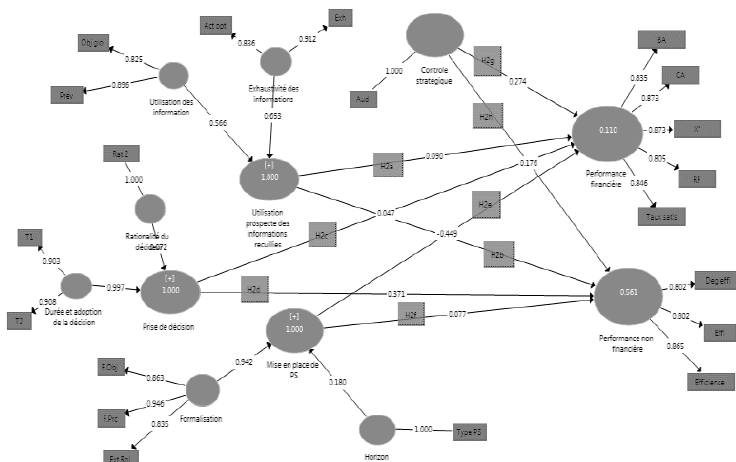
We used the Structural Equation Method to analyze our theoretical model through the PLS "Partial Least Squares" or "partial least squares regression using Smart-PLS Version 3 (V3) software. It is divided into two parts, namely the evaluation of the measurement model and the evaluation of the structural model.

5.1- Evaluation of the measurement model

The evaluation of the measurement model is based on internal consistency indices of the selected variables. The loading factor, which must exceed 70%, it is also evaluated using the Cronbach's alpha coefficient (estimated satisfactory when its value is close by 60% and more) (Gerbing et Anderson, 1988 in (Bouzida, 2019)), by the composite index or (Composite Reliability, when its value exceeds 70%) and the average extracted Variance (AVE when it exceeds 50% (Bagozzi & Yi, 1988)).

Our model has second latent variables (are considered as "High Order Construct HOC" dimensions) and first rank latent variables ("Low Order Construct LOC) exception of latent variables, namely strategic control, and the latent variables to be explained (financial and non-financial performance). This method called "Repeated indicators approach". First, we present the results of the "loading factor" test to detect the most reliable manifest variables (over 70%) (see figure 2).

Figure 2. Measurement model linking strategic planning and organizational performance.



Source: Obtained from results of the survey 2019 using Smart PLS V3.

From the figure 2, we find that the formative variables (second rank variables) are the dimensions that explain the strategic planning namely; the prospective use of the information collected, decision-making and the implementation of strategic planning. They are formed by the first rank variables. They are formative because they are explained and formed by a set of independent variables called reflective variables, these are the first rank variables. These are evaluated by close and correlated items to each other. The items retained in each reflective variable are presented in Table 3.

Strategic control, one of the dimensions of strategic planning, is a reflective variable that contributes to the explanation of organizational performance. Thus, financial performance and non-financial performance are considered as formative variables because they are explained and formed by the four dimensions retained to conceptualize strategic planning.

The analysis of our measurement model begins with verifying the validity and reliability of the first latent variables used and those relating to strategic control and to financial and non-financial performance. Table 3 shows the following results:

Table 3. Measurement model evaluation results

Second-order latent variable	1st row latent variable	Cronbach's Alpha	CR	AVE
Prospective use of the information collected	Completeness of information	0.699	0.867	0.766
	Information soaring	0.656	0.852	0.742
Strategic decision making	Rationality of the decision maker	1.000	1.000	1.000
	Duration and adoption of the strategic decision	0.781	0.901	0.820
Implementation of strategic planning	Formalization	0.856	0.913	0.779
	Temporary horizon	1.000	1.000	1.000
	Strategic control	1.000	1.000	1.000
	Financial performance	0.902	0.927	0.717
	Non-financial performance	0.756	0.863	0.658

Source: Obtained from results of the survey 2019 using Smart PLS V3.

From the table, we see that all the measurements are above the recommended limits. Cronbach's Alpha values are between 0.656 (booming news) and 0.902 (Financial performance). The values of composite reliability (CR) vary between 0.852 (boom in information) and 0.927 (financial performance). In this case, we consider that the variables used are reliable. The validity of the variables is also checked using an AVE which varies between 0.658 (non-financial performance) and 0.820 (duration and adoption of the strategic decision).

In summary, the examination of the psychometric qualities (reliability, convergent validity, discriminant validity) of the operationalization variables of the concepts of this research shows that we have acceptable measures to test the hypotheses.

5.2- Evaluation of the structural model

To evaluate the structural model of our research, we will present the results of the parameters, namely the coefficient of determination (R²) and the test of the hypothesis. According to Chin 1998 in (Bouzida, 2019), if R² is less than 19%, it is rejected, if its value is between 19% and 33%, it is not significant, if it is from 33% to 67%, it is moderately significant and if it is more than 67, it is very significant. Table 3 gives the results of R² for the latent variables to be explained :

Table 4. Coefficient of determination R2 results

Construct	R-Square (R2)	Decision
Financial performance	0.110 < 0.19	Rejected (insignificant)
Non-financial performance	0.561 > 0.19	Accepted

Source: Obtained from results of the survey 2019 using Smart PLS V3.

According to Table 4, the prospective use of the information collected, decision-making, the implementation of strategic planning and strategic control (independent variables) contributed to the explanation of financial performance at 11%. A very low and not significant rate, which means that these dimensions do not explain the variation in financial indicators. On the other hand, the value of R2 for non-financial performance is 56.1%, a moderately satisfactory rate, and these dimensions contribute moderately to the improvement of the non-financial performance of the companies surveyed.

To affirm or confirm the hypotheses put at the start, we rely on the results presented in Table 5. The hypotheses supported are those whose P-value is less than 0.05 and the value of T-Student is greater than 1.97 (Bouzida, 2019). We find that the prospective use of the information collected and decision-making positively affect non-financial performance and have no effect on financial performance. Only the implementation of strategic planning that positively affects financial performance. The other variables have no impact on organizational performance (financial and non-financial) (see table).

Table 5. Result of the hypothesis test

Hypothesis	P-Value	T Student	Decision
Ha	0.703	0.382	Rejected
Hb	0.040	2.064	Supported
Hc	0.811	0.240	Rejected
Hd	0.022	2.190	Supported
He	0.027	2.220	Supported
Hf	0.706	0.378	Rejected
Hg	0.162	1.399	Rejected
Hh	0.371	0.895	Rejected

Source: Obtained from results of the survey 2019 using Smart PLS V3.

6. DISCUSSION OF RESULTS

From the results observed, we partially confirm the global hypothesis (H) which states that strategic planning has a positive impact on organizational performance. We have found that the prospective use of the information collected has a positive impact on non-financial performance (Hb) (effectiveness and efficiency), because half of the companies have an information system constituted, which allows them to be on information watch. Consequently, this affects the effectiveness and efficiency of managerial processes, whether in the quality of the flow of information or in timely decision-making. This information collected is the result of an internal and external analysis of the environment. These are translated into action plan considered as a guideline for the proper management of actions within a determined period. Moreover, it has no direct impact on financial indicators (Ha), because companies are unable to estimate the monetary value of the information and its impact on the quantified results. The managers of the companies surveyed confirm this.

Concerning decision-making, it only has an impact on non-financial performance indicators (Hd). The qualitative nature of the variables used have no direct impact on the quantified results (turnover, annual profit, etc.). The quality of the decision will have its impacts in the long term, which is not easy, according to the leaders, to measure this impact on current exercises.

The implementation of strategic planning impacts financial performance (He) and has no effect on non-financial indicators (Hf). According to the leaders, their strategic plan comes down to the budget for the year, therefore, it verifies the achievement of their objectives through the Turnover, Annual Profit, the rate of customer satisfaction, production and financial profitability.

Finally, we did not find any impact of strategic control on organizational performance. Because companies are content to check the achieved against the planned (Hg, Hh).

These results are important because they show that strategic planning can have positive impacts on both financial and non-financial indicators of organizational performance. With the health crisis and the

decline in the purchasing power of Algerian citizens in particular, companies, which want to be virtuous and sustainable, must no longer be content with their merchant goods. These must be able to take advantage of their less tangible elements likely to influence the financial indicators

CONCLUSION

Strategic planning is a rational approach that guides and formalizes the actions of the company. In this article, we have tried to present review previous works that have dealt with the relationship between strategic planning and organizational performance. Based on these studies, we have proposed a theoretical model comprising the main dimensions of planning in order to show their causal links with the financial and non-financial indicators of companies. Then, we tested it empirically to examine our hypotheses.

Structural equation modeling enabled us to partially confirm our hypothesis. Some dimensions of strategic planning positively impact the organizational performance of companies. We found that the prospective use of the information collected and decision-making impact non-financial performance (efficiency, effectiveness and degree of effectiveness), and the implementation of strategic planning impacts financial performance. Strategic control has no direct link with any performance indicator.

We can, in this case, join the idea of Sosiawani, Bin Ramli, Bin Mustafa, & Bin Yusoff(2015) who confirm that the lack of uniformity in the choice of variables and dimensions retained in our research does not allow us to compare our results with those found in previous studies.

Therefore, to improve organizational performance, it seems important for companies to, on the one hand, initiate indicators able to measure the impact of their actions on financial performance, to project themselves into the distant future in their planning and not be satisfied with their simple short-term action plan (budget). On the other hand, it would be interesting for companies to have a rigorous control system

to predict and verify the impact of their activities on these financial and non-financial indicators of performance.

This work does not pretend to study in a complete way the strategic planning and the organizational performance. This is only a first step illustrated by the different research paths outlined above. Several avenues can be considered in complementarity with our work. It would be interesting to broaden our targets by integrating other companies belonging to other sectors of activity. It would also be interesting to integrate other analysis variables and other indicators that we have not used.

This article has shown that this debate is only in its initial stages and that the challenge has not yet been taken up. A lot of work remains before us, both empirically and theoretically, before arriving at a real conceptualization of organizational performance and its relationship with strategic planning.

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Appendix. Summary of variables and items used in the research model

Dimension	Variable	Item	Reference
USE OF PROSPECTING INFORMATION	Completeness	-We try to be exhaustive in collecting relevant information for strategic planning	(Mbengue & Ouakouak, 2012)
		-We try to determine the optimal actions among several possibilities	
	The usefulness of the information collected	- We delay decisions until we are sure that all available solutions have been evaluated	Added (pre-survey)
		- We apply the decision directly without being evolved	
		- Processed and translated into an action plan (or strategic plan)	Added (pre-survey)
		- Treated but without translation an action plan (or strategic plan)	
		- Information used directly.	
	The forecasts	Our company realizes its forecasts:	Added (pre-survey)
		- Long term forecast	
		- Medium and short term forecasts	
		- no forecast is considered	
	The objectives expressed	The objectives assigned by the company are:	Added (pre-survey)
		Global, long-term	
		- Detailed	
		- Court and medium term	

DECISION MAKING	Rationality of the decision maker	<p>Decision makers set goals based on:</p> <ul style="list-style-type: none"> - Leaders' institutions (intuition and creativity) - Based on the analysis of the environment (information + experience) 	(Baltar, 2013)
	The duration of decision making	<p>The time elapsed between the recognition of a problem until the authorization of the decision:</p> <ul style="list-style-type: none"> - The time gap between the two steps is reduced - The time difference between the two steps is average - The time gap between the two steps is extended <p>The time elapsed between the authorization of the decision and its application:</p> <ul style="list-style-type: none"> - The time gap between the two steps is reduced - The time difference between the two steps is average - The time gap between the two stages is wide 	Inspired by the work of (Nutt, 2002)
	The application of strategic decision	<p>In general, the decision taken are implemented by à :</p> <ul style="list-style-type: none"> - Partial adoption (only part of the decision that is applied) - Full adoption (the decision is applied in its entirety) 	Added (pr-survey)

IMPLEMENTATION OF STRATEGIC PLANNING	Formalization	<ul style="list-style-type: none"> - In our company, written guidelines and rules exist to structure strategic planning - The processes, procedures and results of strategic planning are formally documented - In our company, our goals are documented 	Added (pr-survey)
		<ul style="list-style-type: none"> - The horizon is short (annual plan) - The horizon is long and covers periods of 5 years and more 	(Papke-Shields, Malhotra, & Grovers, 2006)
	The time horizon	<ul style="list-style-type: none"> * If the horizon is long, indicate the type of strategic plan adopted: (Type PS) - The strategic plan of our company is discontinuous (a 5-years plan every five years) - The strategic plan of our company is the rolling type (five-year plan with updating each year) 	Added (pre-survey)
	Planning experience	<ul style="list-style-type: none"> - Planning policies are just beginning to emerge. Little formal strategic planning - Planning processes are developed but being improved - Long maturity, a lot of experience in strategic planning 	(Papke-Shields, Malhotra, & Grovers, 2006)

STRATEGIC CONTROL	<ul style="list-style-type: none"> - Auditors and control systems exist to monitor discrepancies between planning actions and results - The manufacturing strategy process is linked to the annual budgeting process 	(Mbengue & Ouakouak, 2012)	
	Financial measures		<ul style="list-style-type: none"> - Production (X°) - Financial profitability (FR) - Turnover (sales in value) (CA) - Annual Profit (BA) - Customer satisfaction rate - Customer complaint rate
PERFORMANCE ORGANIZATIONAL	Non-Financial measures	<ul style="list-style-type: none"> - The achievement of objectives (Eff) - Degree of efficiency (Deg eff) - Efficiency - The relationship between the strategic decision taken and the competitive position held in the marked 	<p>Added (pre-survey)</p> <p>Measured with Likert scale</p>

Source: elaborated by us through the different readings