1 INTRODUCTION

The present course completion work had the objective of outlining the paths that would be used in carrying out the study, as well as the understanding of the organizational context based on the data collected from the company. In the business world of the market, strategic planning together with strategic management is beginning, albeit timidly, to be carried out as a continuous process of interaction between the company and the environment, a fact justified by the complexity, scope and qualification required of entrepreneurs and managers. Thus, we warn in part to alert to the need for flexible solutions and alternatives directed to the characteristics of the business, in general the characteristics of the companies themselves, together with the adverse conditions especially faced, contribute decisively to being more susceptible to business adversities, and arising from the line of business.

Most companies find themselves in limited capital in the initial phase is its main obstacle, thus emphasizing the importance of adequate planning included in the business plan before the start of the activities themselves. Composing this scenario, this article will address strategic planning and strategic management for the excellence of organizational results as a tool to support decision-making processes during the life cycle of organizations. The need to survive and perpetuate a business model in a globalized market forces company managers to face significant challenges, as long as it is necessary to always be aware of the variations in the "mood" of the market, customers and the economy.

This set of factors added to the internal characteristics of the The company's business model and its field of activity result in greater competitiveness in the market, a condition that becomes a determining factor for the survival of the enterprise.

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2 OBJECTIVES

2.1 GENERAL OBJECTIVE

-Conceptualize the benefits of strategic planning and strategic management itself, as a way of establishing better performance among the organization's agents and excellence in organizational results.

2.2 SPECIFIC OBJECTIVES

- Specify strategic planning functions and strategic planning management trends;
- Understand the organization and its management activities, using organizational and strategic management tools;
- Analyze how strategic management can contribute to organizational results.

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3 BIBLIOGRAPHICAL REVIEW

In order to contextualize the study, it was necessary to make a bibliographic rescue of the main moments of administration in history, the functions and challenges of administration, as well as some topics of administration strategic.

Administrators and organizations are the result of their times historical and social. We can understand the evolution of management theories in terms of how people dealt with the subject at a given time in history.

The classical perspective of management originated in the consequences of the industrial revolution that began in England and spread throughout the civilized world. Two generic factors may have originated the classical perspective of administration: the disorganized growth of companies and the need to increase the competence of organizations.

3.1 SCIENTIFIC MANAGEMENT THEORY

The principles of scientific management were based on the structure formal and in the processes of organizations.

People were seen as instruments of production, and used to achieve efficiency for the organization.

The basic unit of scientific management was the function and construction of a required formal structure, first establishing the objectives and then dividing the work into smaller units (simple tasks), which would be placed as a coordinated system, this would constitute the rationalization of the workers' work.

3.2 FREDERICK W. TAYLOR (1856-1915)

Born in Pennsylvania, United States, into a Quaker family, and He had a basic, strict and disciplined education, with classical knowledge of French and German and occasional trips to Europe.

Taylor revolutionized the traditional processes of methods of work, through the application of "scientific methods" to many North American companies American.

Taylor estimated that each worker's output was only one third of what it could be. He called this restriction on production systematic vagrancy. Taylor justified it as follows:

-Workers believed that by working faster they would cause a large number of other workers to lose their jobs;

- The systemsbut "defective" administrative structures of the time forced workers to work more slowly, to protect their own interests;

- Empirical working methods had been moving from a generation to another of workers ("rule of thumb"). Bertram M. Gross stated that Taylor's system was characterized by the following five aspects:

1- Analysis of work- the study of times and movements that is is, the search for the best process to carry out the work in the shortest possible time;

2- Standardization of tools- in order to harmonize the methods of execution and standardize the "way of doing" of workers;

3- Selection and training of workers - based on the skills and in the idea that each person should perform tasks for which they reveal a greater inclination or propensity;

4- Supervision and planning- the consequence of which was the "functional supervision", through which the separation between "planning" and "execution" was achieved;

5- Payment for production - condition in which, in addition to the salary normal and equivalent for everyone, the worker who obtained production above the fixed quantity would receive a bonus proportional to the increase in production.

Frederick W. Taylor is considered the father of scientific management.

Taylor identified the following characteristics of scientific management:

- Science instead of empiricism;

- Harmony instead of discord;

- Cooperation, non-individualism;

- Maximum production and no production restrictions;

-Development of every man for his maximum efficiency and prosperity.

3.3 FORD'S ADMINISTRATION

Henry Ford (1863-1947), born in the state of Michigan (USA), represents the industry's contribution to the formation of classical management theory. Ford was neither an engineer, nor an economist, nor a psychologist; he was a businessman with a practical vision, who sought to crystallize the concept of efficiency, in the broadest sense, in an automobile factory.

The company, in Ford's view, like Taylor's, is divided into two distinct levels: Planning and execution.

In planning, technicians develop the methods and the work; in execution, workers only carry out the work that is given to them. Thus,if you say that "it is the work that runs the company".

3.4 FORD'S PRINCIPLES

It was characterized by divided, repeated, continuous work, based mainly on the principles of productivity, intensification and economy.

- The productivity principle - recommends maximum production within a given period (with distribution of profits to the employer, employee and consumer, through cost reduction which translates into price reduction).
- The intensification principle consists of increasing the rotational speed of circulating capital, aiming for little immobilization of the same and great speed in its recovery (working capital is obtained from the consumers themselves).

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- The principle of Economy - refers to reducing to a minimum the volume of raw material undergoing transformation (since time is the expression of human energy and stock represents stored human labor).

Ford's policy was based on mass production, in series and in a continuous chain; in the payment of high wages and in the setting of minimum prices for the goods produced.

According to Ford (1863-1947), administration, especially through the planning,precedes man: "It is work that leads, not man. The The point is to keep everything moving so that the work will have to man and not man to work".

With its philosophy of mass production, low prices, high wages and efficient organization of work, highlighting the speed of manufacturing, Henry Ford presented to the world the greatest example of efficient individual administration that history knows.

3.5 ADMINISTRATIVE THEORY

Administrative theory is a second component of theories classics of administration.

3.5.1 Henry Fayol

Henry Fayol (1841-1925) was born in Constantinople, spent his Fayol spent his entire life working in the same company. From his experiences as the chief executive of a large-scale integrated process company, Fayol began to develop his ideas about management and, in 1980, he said: All employees in an organization participate, to a greater or lesser extent, in the administrative function, have the opportunity to exercise their administrative faculties and be recognized for it. Those who are particularly talented can rise from the lowest to the highest rungs of the organizational hierarchy.

Fayol also contained an early list of principles of administration, such as unity of command, hierarchical chain of command,

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separation of powers, centralization and order. Fayol decided and defined theory as "a collection of principles, rules, methods, and procedures tested and verified by general experience."

Administrators, according to Fayol, needed certain qualities, knowledge and experiences, described:

1- Physical qualities
2- Mental qualities
3- Moral qualities
4- General education
5- Special knowledge
6- Experience

Fayol's general principles of administration:

1- Division of labor- between groups and individuals, to ensure that effort and attention are focused on special portions of the task;

2- Authority and responsibility- the right to give orders and the power for exact obedience;

3- Discipline- the need for effort with one of the workers, in an orderly manner, punishments should be applied judiciously to encourage this common effort;

4- Unity of command- workers in organizations should receive orders from a "manager" only, to avoid conflicts and misunderstandings;

5- Unity of direction- the entire organization should be moving toward a common goal, in a common direction;

6- Subordination of individual interest to general interest- the interests of one person or group should not prevail over the interests of the organization as a whole.

7- Staff remuneration - pay should be fair, not exploitative and should reward good performance; various modes of compensation should be assessed

payment, such as time, labor, production ratio, etc.;

8- Centralization-it was like "the decrease ofimportance of role of the subordinate";

9- Scalar chain- line of authority meant a certain amount of authority corresponding to the hierarchical position;

10- Order- for the sake of efficiency and coordination all materials and people related to a specific type of work should be assigned to the same general location in the organization, a place for everything and everything in its place;

11- Equity- what Fayol differentiated from Justice was to put into implementation of the established conventions. But the conventions could not foresee everything and, therefore, needed to be interpreted or supplemented, all employees should be treated as equally as possible;

12- Stability of staff in the position- retention of more productive workers should be a high priority for management;

13- Initiative- group decision making to complete tasks;

14- Team spirit- integration of everyone in the team's objectives enterprise;

15-Coordination- performance of orders given to the management of the company's activities.

3.6 THE THEORY OF BUREAUCRACY

Bureaucratic administration originated in Europe in the early 20th century, as an alternative to all known ones, since it sought the technical rationality required to design and build an administrative system based on

exact study of the types of human relationships needed to expand productivity.

The school of bureaucracy opened a new vision in the perspective administrative, introducing the study of its institutional aspect based on political science, law and sociology.

The conceptions of bureaucracy had a fundamental influence on study of public administration which constitutes the logical and natural field of application of these concepts. All types of administrative activities use bureaucracy, that is, work based on papers and documents moved in continuous sequence between the various units that make up the organizational structure.

Bureaucracy as a form of organization of human activities is very old; as a developed theory, with specific objectives, it only happened after Max Weber.

3.7 WEBER'S STUDIES

Max Weber (1864-1920) was born in Germany and his studies Weber sought to establish structure, stability and order to organizations through an integrated hierarchy of specialized activities, defined by systematic rules.

The bureaucracy had the following characteristics:

1- Division of labor - activities are broken down into simple tasks, so that any person, from any type of organization, could become specialized in a minimum of time; Specialization makes human labor interchangeable, which contributes greatly to organizational efficiency; 2- Hierarchy of authority - positions or employees are organized in such a way as to form the hierarchy (chain of command) in which the organization is structured;

3- Rationality- all members of the organization are selected based on technical qualifications, for performance and technical training (merit);

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4- Rules and standards - management decisions are guided by rules, discipline and controls, related to the conduct of official duties, applied impersonally to both the organization's employees and customers outside it;

5- Professional commitment - administrators work for fixed salaries and are not the owners of the businesses they manage; managers are trained for administrative activities aiming at the best qualification to achieve organizational efficiency and to control the activities of employees in this same sense;

6- Written records - with the aim of clarifying organizational continuity and with the purpose of achieving uniformity of action, bureaucracies maintain records, prepared to detail the organization's transactions;

7-Impersonality- rules and procedures are applied uniformly and impartially, all employees are evaluated according to objective rules.

3.7.1 The functions of Bureaucracy

- Specialization- which aims at increasing productivity, in modern work methods, an individual can become "knowledgeable" in a few lines of work.
- Structure - aims to give form or content to the organization, there is a hierarchy of command, of responsibility at each level, for the activities of the subordinate units.
- Predictability- aims to establish the stabilizing effect of valid experience, the rules, regulations, structure, professional aspects and other elements of bureaucracy enable predictability and stability for an organization.

- Rationality- which seeks to establish judgments in accordance with the objective, accepted by general criteria,

rationality seeks to avoid judgments based on whim, prestige or extravagance.

- Democracy- establish competence as the only basis for achieving and maintaining a position, the individual's ability defines everything.

3.7.2 The theory of Authority

One of Weber's conceptions is his theory of authority, or known as the social control system, which is part of the studies of formal organizations.

Weber distinguishes the concept of authority in confrontation with other forms of influence, that is, with power and persuasion:

a) Power - is the probability of the individual to execute his will despite opposing resistance; power includes control of the situation, through threats or coercion, or through the manipulation of conditions in order to obtain obedience, power is not authority;

b) Persuasion - is the ability of an individual to influence the decision or action of another, through reason, logic and argumentation.

For Weber, the essence of Authority is that orders or decisions are obeyed voluntarily, because the source from which they emanate is considered legitimate and because it involves the prior suspension of judgment of their nature.

For Weber, authority presents the following differences:

- They are characterized by implying voluntary obedience (not coercion);
- It is characterized by being legitimate and legal;
- It implies "early suspension of the judgment, by the subordinate", of the order received;
- It is induced by the group.

According to Weber, legitimate authority presentsto three "pure" types or "ideals" that depend on the nature of the society in which it is applied.

- Traditional authority - resulting from a sacred and eternal social order, based on divine law, cultural tradition, heritage; Ex: the tribe, the clan, medieval societies, the family;
- Charismatic authority - resulting from the rejection of tradition and against the current social order, concentrated in acceptance of an "order" embodied in a person; authority has mystical, arbitrary and personalistic traits;
- Rational authority - based on social norms, administered by meritocracy, with impersonal, technical and rational traits. Example: army, public administration and companies.

3.8 ADMINISTRATION AND ITS CHALLENGES

Administration is one of the most important fields in the context organizational, as it involves directing companies to be competitive and profitable. Management has been strongly affected by significant environmental and organizational changes that have occurred in recent decades. To overcome the challenges of today's and tomorrow's business environment, managers must be flexible, proactive and focused on the quality of everything they do.

The first reason to study business is that you have the interest in improving the way organizations are managed, because "everyone interacts with everyone", every day within organizations.

In history, there were three main approaches to the study of administration. Administration was seen as: a) a set of functions; b) a series of roles; c) the application of certain specific skills.

These approaches focused on the behavior of the administrator, but each defined this behavior in a different way the functional approach suggests that managers engage in certain functions or

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activities to carry out their work. The role approach is similar but focuses on a different set of managerial actions. The skills approach suggests that managers must be able to apply a particular set of skills if they are to be successful in their jobs.

Administrators use administrative theories for decision making. decisions in their daily efforts to plan, organize, direct and control organizational productivity.

The vast majority of definitions of management share a common Basic idea – management is about achieving goals through the efforts of other people.

3.9 NEEDS AND ASPECTS OF ADMINISTRATION

It is necessary whenever people work together on a organization. Administration services are necessary in all activities of all organizations and have the following characteristics:

1) Management is purposeful;

2) Administration is concerned with ideas, things and people;

3) Administration is a social process;

4) Administration is a coordinated force;

5) Management is concerned with team efforts;

6) Administration is an activity;

7) Administration is a composite process;

8) Management acts as a creative and invigorating force in the organization;

9) Administration is a dynamic discipline;

10) Management is intangible;

3.10 FUNCTIONS OF ADMINISTRATION

These are the basic activities that must be performed by administrators to achieve the objectives or results determined or

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expected by organizations. These functions constitute the administrative process and are:

* Planning - Determining objectives and goals for future organizational performance, and deciding on the tasks and resources used to achieve the objectives;

* Organization - Process of assigning tasks, grouping tasks into departments, and allocating resources to departments;

* Direction - Influencing other people to carry out their tasks in order to achieve established objectives, involving energizing, activating and persuading those people.

* Control - Function responsible for comparing current performance with predetermined standards, that is, with what was planned.

An administrative skill is a set of knowledge,

skills, behaviors and attitudes that a person needs to be effective

in a vast field of administrative activities, in various types of organizations.

Some personal skills for managerial success are

listed according to the American Assembly Of Collegiate Schools Of Business (AACSB):

* Leadership - Ability to influence others to perform tasks;

* Self-Objectivity - Ability to evaluate oneself realistically;

* Analytical Thinking - Ability to interpret and explain patterns in information;

* Behavioral Flexibility - Ability to modify personal behavior to achieve a goal;

* Written Communication - Ability to express oneself clearly in writing;

* Verbal Communication - Ability to clearly express ideas in oral presentations;

* Personal Impact – Ability to create a good impression and instill confidence;

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* Stress Resistance - Ability to perform tasks under stressful conditions;

* Tolerance of Uncertainty - Ability to produce in adverse situations.

The entire object of administrative skills and competencies is supports learning, defined as any change in behavior as a result of experience.

Learning is a skill, which affects growth and personal and professional development of a person.

3.11 ADMINISTRATION AND MANAGEMENT

Management determines specific objectives and breaks them down for the various areas of the organization, in goals to be achieved. It is a function of creating and establishing policies. Management is related to the conduction and execution of the policies established by the administration.

In Spriegel's words, "management is largely determinative, while management is essentially executive''.

Difference between administration and management:

> According to Richard N. Farmer and William G. Ryan (1969), I can define a manager as someone who strives to achieve quantifiable objectives, these related to the purposes of what we call a subsystem, and an administrator is someone who strives to achieve non-quantifiable objectives, this regardless of the final result of their achievement.

3.12 ORGANIZATIONAL PLANNING

The notions of Planning, in themselves, are as old as our history. Concrete examples are the Egyptian Pyramids, which would not have been built without the prior preparation of plans and projects. These involved everything from the acquisition of raw materials, as well as their transportation, feeding of slaves/employees, and finally, the administration of all the people and processes involved in their construction.

Several other examples follow, however, with very rare exceptions, planning was almost exclusively used as a weapon of war, which is why it was called *strategy* or *art of generals*.

Seeking to translate the concept of planning to today's world, This aims to determine the objectives to be achieved, the types of control and the means necessary to achieve a desired, pre-determined situation. It is also defined as the process of establishing objectives and goals and determining the best way to achieve them. It establishes the fundamental basis for the functions of organizing, leading and controlling, constituting the fundamental function of the administrator.

> In fact, Planning is a process that involves the formulation of a set of decisions about future actions. It must therefore be understood as a rational process, through which a greater degree of efficiency can be introduced into activities (José Carlos Faria, 1996, p. 73).

In this way, planning consists of deciding, in advance, what to do. It can be said that the plan is nothing more than a pre-established line of action with the objective of realizing future scenarios projected in advance.

It should be noted that planning should not be confused with forecast, projection, prediction, problem solving or plan. Planning presupposes the need for a decision-making process that occurs before, during and after its preparation, all with a view to its success in the organization's performance.

Planning, in its broadest sense, involves a "way of thinking". This healthy way of thinking involves questions such as: why it is being carried out, how it will be carried out, when, how much, for whom and where.

Considering the inquiries, the nature of the planning should result from present decisions, taken based on the analysis of their impact on the future, providing a temporal dimension of great significance for the organization.

The art of planning is expressed through a process of establishing of a desired future state, as well as the development of effective means of making the projected scenario a reality. This concept justifies that planning should occur before decisions and actions.

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Putting planning into practice involves an activity quite complex. Complex due to its very nature, as it is created in a continuous process of thinking focused on the future. Obviously, this complexity implies a permanent decision-making process, conditioned within an interdependent and changing environmental context.

> The purpose of planning can be defined as the development of administrative processes, techniques and attitudes, which provide a viable situation to evaluate the future implications of current decisions in terms of business objectives that will facilitate decision-making in the future, in a faster, more coherent, efficient and effective way. Within this reasoning, it can be stated that the systematic exercise of planning tends to reduce the uncertainty involved in the decision-making process and, consequently, increase the probability of achieving the objectives and challenges established for the company". (Djalma de Pinho (1998, p. 33).

3.12.1 Planning Characteristics

Below, based on Rebouças de Oliveira, the following are described: main characteristics of planning, highlighting that it must assume a permanent position in companies.

- Planning concerns present decisions with future implications and consequences. Thus, its continuity represents a constant decision-making whose effects will occur in the future.
- The act of planning is not an isolated event. It should be viewed as a process composed of interrelated and interdependent actions, all aimed at achieving previously established objectives. These objectives must be viable based on the validity of the hypotheses on which they are based.
- The construction of the plan is much more important than its final product. Normally, the plan is the final product of the planning and it should be developed by the company and not for the company. Failure to respect this aspect, there is a high probability of executing inadequate plans and with resistance and effective discredit to their implementation in the organization.
- For its success it must be permanent and continuous, and always focused on the future.

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- It should aim at rationality and decision-making, selecting the most appropriate alternative from among several.
- It is systemic and interactive, as it must consider the entire company, as well as being flexible to accept adjustments and corrections.
- It is a technical allocation of resources aimed at the employability of the organization's human and non-human resources.
- It has a cyclical technique. As it is executed, it allows evaluation and measurement for new planning.
- It is characterized by an administrative function that interacts dynamically with the others, influencing and being influenced by all of them. It also constitutes a coordination technique, as the activities of the different bodies or operational levels are integrated and synchronized in achieving the final objectives, previously established.
- It is of a technical nature, influencing changes and innovations within the organization, aiming to achieve proposed objectives.

3.12.2 Planning Principles

When executing the planning, it is of relevant importance to be attentive to its principles, as these provide solid bases for the decision-making process that directly influences the success of its implementation. Here are the general principles of planning, according to Rebouças de Oliveira (1998, p. 35) and Faria (1996, p. 73):

the) Principle of contribution to the company's maximum objectives, through the integration of the parts into the whole;

b) The precedence of planning as a principle corresponds to classifying it as an administrative function that precedes the others (organization, direction and control);

c) Greater influence and scope, as it can cause a series of changes in the characteristics and activities of organizations, such as: people, technology, systems, etc.

d) Principle of maximizing results and minimizing deficiencies through efficiency, effectiveness and efficacy.

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and)   Principle of Universality, which must cover all aspects of the problem and foresee as far as possible all its consequences; f) Principle of prediction. Planning in its broadest concept involves the idea of   prediction, due to its orientation towards future action. Thus, it must be fixed in specific time frames, with subdivisions adapted to the achievement of the intended objectives, represented by short, medium and long-term plans;

g) Principle of flexibility, where there must be a reasonable degree of success in anticipating and guiding the future, with constant reviews of the course of events, aiming for the necessary adjustments, adapting it to unforeseen variations, obeying a certain margin of tolerance and limits, aiming to make it executable;

It is important to be clear that in short-term planning Adjustments are almost never necessary. However, in the long term, they are frequent, as planning has its forecasts reduced in direct proportion to time.

There are several reasons for planning: preparing the organization for continuous changes, trying to identify and isolate or absorb environmental factors and changes that may influence the future of the company; it increases the possibility of making better decisions in the present, aiming at better performance in the future. In this view, advance planning must be active, rigorous, continuous and creative, assuming the characteristic of proactive.

3.12.3 Planning Phases

Structuring the parts of the planning is an extremely difficult task due to the complexity to which it is exposed. However, in the theoretical construction, we will try to list the most common sequence for the occurrence of planning. According to Faria (1996, p. 74), the main phases of planning are:

1 – Situation Analysis: This first phase of planning consists of analyzing and summarizing the facts through a detailed examination of the current conditions of the organization and its processes. This analysis allows the situation to be configured and, in light of reality, the problem to be defined in precise and objective terms. Through

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From the synthesis of the situation, it becomes possible to formulate alternatives and, among them, choose and select the line of action to adopt, in order to achieve the proposed objectives.

2 – Forecast: this phase concerns future trends or multiple alternatives of the desired reality.

3 – Data Collection: is the collection of as much data as possible to analyze the problem in all its aspects.

4 – Generation of Alternatives: this phase consists of creating lines of action or alternatives that allow the formulation of paths to be followed, aiming at achieving the established objectives, as well as their analysis and interpretation. The analysis must consider the suitability, feasibility and acceptability of the alternatives created.

5 – Decision: means choosing the line of action to be followed.

6 – Planning: In this phase, the plan is drawn up, when the complete action plans are drawn up in all their details. In preparing the plan, the coordination of several elements is required, which is precisely the purpose of planning.

7 – Implementation: stage in which the partial or total implementation of the plan takes place, through computer systems, incentive systems, operational competence, training, leadership necessary for the development of the process, and other factors important to the success of the enterprise.

8 – Supervision: is the monitoring and analysis of the implementation of the plan, aiming to identify unforeseen events and factors, as well as determine their effects, in order to make the necessary adjustments and modifications for the success of the process.

9 – Control: monitoring, control and planning of all activities takes place. Control and the tools to be used for this are of utmost importance and indispensable for the success of the planning in its entirety.

3.12.4 Types of Planning

The authors are unanimous when dealing with planning, presenting it into three types:

3.12.4.1 Strategic Planning

The concept that Chiavenato (1994, p. 186) presents to us about the strategic planning says that "it is a set of deliberate and systematic decisions of decisions involving projects that affect or should affect the entire company for long periods of time. It is a planning that involves longer periods of time, is more comprehensive and is developed at the highest hierarchical levels of the company.

3.12.4.2 Tactical Planning

According to Rebouças de Oliveira, (1998, p. 46), planning tactically "aims to optimize a specific result area and not the company as a whole whole. Therefore, it works with the decomposition of objectives, strategies and established policiesecidated in strategic planning."..."is developed at levels lower organizational levels, with the main purpose being the efficient use of resources available to achieve previously established objectives...".

3.12.4.3 Operational Planning

This form of planning is basically concerned with "what to do" and with the "how to do". Refers-specifically to tasks and operations carried out at the operational level" (Chiavenato, 1994, p. 233).

3.13 STRATEGIC PLANNING

It had its milestone in the early 1970s with features such as:

- Strategic thinking that works as a system for surveying and evaluating situations with the aim of defining the company's strategy and to which all decisions and operations must be subordinated;

- Analysis of environmental changes - had in its context to study the main environmental factors

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that affects the organization in the present and its likely evolution, as well as new factors that may affect the company in the future;

-                    Analysis of resources and skills-

It relied on a systematic effort to expand knowledge of the organization's resources and skills, aiming to optimize existing inputs through efficient allocation and the adoption of the most appropriate techniques.

Strategic planning included a set of concepts which could even be easy to understand, but not always easy to implement. In strategic planning, there was a clear separation between thought and action.

According to Lobato (2003, p.22) "only after fully formulated is that the strategies were implemented. In accordance with the classical notions of rationality-diagnosis followed by prescription and then action."

Every company must develop action plans for its business in order to achieve the long-term goals established by it. It is important to win and retain satisfied customers, however, marketing has a broad meaning for the company's strategic planning process.

According to Kotler (2000), strategic planning is directed to the market and the managerial process of developing and maintaining a viable fit between an organization's objectives, skills, and resources and the opportunities of a continually changing market. Thus, the goal of strategic planning is to shape a company's business and products in such a way that these measures enable it to achieve the profits and growth it seeks.

Typically in the corporate environment four things are done: activities involving planning:

-                    Defining the corporate mission.
-                    Establishing strategic units business.
-                    Allocation of resources to each unit business strategy.

-                         New business planning and reduction
of outdated businesses.

Strategic planning consists of an administrative technique
where, through the analysis of an organization's environment, awareness is created of
its opportunities and threats, its strengths and weaknesses, aiming at the fulfillment of
the mission for which it works. Through this awareness, it seeks to establish the
management purposes that it should follow to take advantage of the opportunities and
avoid the risks to which it is exposed.

At a commercial level there are similarities with the combat plan and
maneuvers, for example, company plans to increase market share, to develop and
place new products on the market, to increase capital, etc. It refers to the way in
which a company applies a certain strategy to achieve the proposed objectives. It is
a global and long-term plan.

It is a management process that presents, in an integrated way, the
future aspect of institutional decisions, based on the formulation of the
organization's philosophy, its mission, its business, its objectives and the strategies
to be used to ensure its implementation. Strategic planning deals with the
institution, not in a closed circle, as was done in the past, but in close relationship
with its environment.

> In general, strategy includes placing an army in an advantageous position
> relative to the enemy; for the business executive, strategy includes placing
> the firm in an advantageous relationship with the environment (HAMPTON,
> 1992, p. 198).

According to the author, Strategic Planning refers to
way in which a company applies a certain strategy to achieve the proposed
objectives. It is a global and long-term planning.

Strategic planning is defined by the institutional level of the
company, however, for its success, it requires the integrated participation of the other levels of
the organization, namely tactical and operational.

According to Rebouças de Oliveira (1998, p. 60), the following are:
companies' expectations regarding Strategic Planning:

a) know and make better use of your strengths

b) know and eliminate or adapt your weak points

c) know and take advantage of external opportunities

d) know and avoid external threats

e) have an effective work plan, establishing:

- the basic premises that must be considered in the process;

- the expectations of situations desired by the company;

- the paths, including alternative ones, to be followed by the company;

- what, how, when, by whom, for whom, why and where action plans should be carried out, and

- how and where to allocate resources.

3.13.1 Who does Strategic Planning?

Due to their great significance for the organization, decisions Strategic Planning decisions should always come from senior line managers and not from special planning advisors. The role of advisors is important in that they provide line managers with environmental analysis that will influence the structuring of Strategic Planning.

In larger companies, there is involvement at various levels of the hierarchy in the preparation of planning at a strategic level. Here are some examples:

- presidents and others members from the high administration;

- general managers of subsidiaries, managers of divisions and regional presidents;

- functional managers;

- managers of the main departments operational;

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In small companies, the structuring of Planning Strategic management is often the responsibility of the organization's owner-manager. However, it is important for key employees to participate in running the business, even if they do not have executive management roles.

3.13.2 Preparation and Implementation of Strategic Planning

When considering a methodology for developing planning strategic, one must work with three possibilities:

> 1 – define for the company as a whole, where it wants to get to, to subsequently establish how the company is going to reach the desired situation.;
> 2 – first define the terms of the company as a whole and then establish where it intends to go; and
>
> 3 – define where you want to go along with how you are going to get there.

3.13.3 Main Features

a) based on the entity's relationship with the environment;

b) aim for the medium and long term;

c) require the collaboration of managers/directors of the entity;

d) have an impact on the entire entity

e) be concerned with defining the ends, the means to achieve them, the form of execution and control for definition and/or restructuring.

3.13.4 Conditions for preparing Strategic Planning

- awareness of need;
- board decision;
- favorable climate;
- methodology;
- systematization of information;
- defined horizon;

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- objectives of the plan;
- definition of the group involved.

3.14 BASIC STRUCTURE FOR PREPARING STRATEGIC PLANNING

The strategic plan consists of two parts. The permanent, consisting of the mission, business and basic principles. The other part is changeable, consisting of the analysis of the environment, the vision, the strategic objectives, the general strategies and the organizational chart.

The basic structure of the Strategic Plan is as follows:

- strategic diagnosis: SWOT
- strategic references: vision, mission, business and basic principles;
- determination of organizational objectives;
- business strategy;
- implementation, monitoring, evaluation and review of planning.

Initially, as previously mentioned, there is no methodology that applies to all organizations. Each organization must adapt the process of developing its strategies considering its reality.

The first step towards developing strategic planning will be to diagnose the current situation of the organization. The instrument for this evaluation is the strategic diagnosis.

3.14.1 Strategic Diagnosis: SWOT

Strategic diagnosis corresponds to the first phase of the process strategic planning. It aims to answer the basic question: what is the real situation of the company in relation to its internal and external aspects?

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Nowadays, no company is immune to threats from environment, such as product obsolescence, market saturation, technological innovations, etc.

In order not to compromise the other steps of development and implementation of strategic planning in the company, the diagnosis must be carried out in the most realistic way possible, avoiding mistaken decisions.

> The diagnosis can be internal or external to the company. It can be said that the projections complete the diagnosis, since, by combining the two, the base projection is obtained, which corresponds to a future estimate, based on the current situation (Djalma de Pinho Rebouças de Oliveira, 1998, p. 64).

Evaluating the environment in which you are inserted is fundamental importance. This assessment corresponds to the study of various environmental factors and forces, their relationships over time and their effects or potential effects on the company.

3.14.2 Internal Environmental Analysis

Carrying out the analysis of the internal aspects of the organization constitutes in the first step towards the process of developing strategic planning. Oliveira states:

> The purpose of internal analysis is to highlight the deficiencies and qualities of the company being analyzed, that is, the strengths and weaknesses of the company must be determined in light of its current product-market position (Djalma de Pinho Rebouças de Oliveira, 1998, p. 93).

This stage of strategic planning must be carried out with the company's employees, since they are the ones who make up the organizational process and no one is better than them to assess the internal situation in which the organization finds itself.

During the internal analysis, all functions of the The company's internal activities must be analyzed. The main ones are: marketing, finance, production, inventory and human resources. All of them must be evaluated in order to accurately diagnose the company's internal situation. The reliability of this information is essential for the correct preparation of strategic planning.

A Business Unit must monitor important forces macroenvironmental that would be economic-demographic, technological, political-legal, and

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socio-cultural and also micro-environmental agents that have as a conclusion customers, competitors, distributors and suppliers that can affect its ability to obtain profits. It is extremely important that the business unit must have a marketing intelligence system to follow the trends and changes that occur in the market.

The success of an organization depends not only on the characteristics of their business exceeds the requirements for successful operation in target markets, but nevertheless surpasses the strengths of competitors.

The best performing company will be the one that generates the most value to the customer and sustain that value over time.

It is conceptualized as an environmental threat to the organization unfavorable challenge that would consequently lead the company, together with an unfavorable action, to deterioration in sales and profits.

3.14.3 External Environmental Analysis

The analysis of factors external to the company aims to verify the relationship between the organization and its environment with regard to opportunities and threats. Once identified, the organization must seek to take advantage of the available opportunities and restrict or absorb the threats presented or simply adapt to them. In this study, it can consider its current position in relation to the market and its situation for the future.

For Rebouças de Oliveira (1998, p. 84), "the analysisexternal ise has for purpose to study the relationship between the company and its environment in terms of opportunities and threats, as well as its current product-market position and, prospectively, its product-market position.desired market".

Still according to the reportr, "an opportunity duly taken advantage of can provide an increase in the company's profits, while an unmanaged threat can lead to a decrease in expected profits, or even losses for the company". (1998, p. 84). For this reason it is fundamentalmental importance that the correct analysis of factors external to the organization occurs.

The source of data for external analysis can be primary or secondary. Primary through direct research in the environment.

Secondary, through data collection from organizations such as universities, professional associations and/or government agents such as the IBGE.

Rebouças de Oliveira (1998, p. 87) classifies the opportunities and threats distinctly. Opportunities in: natural, evolutionary, synergistic and innovative. Threats in natural, acceptable and unacceptable.

As the name suggests, natural opportunities are incorporated into the nature of the organization and it is up to the organization to evaluate its resources and skills to incorporate the natural opportunity. Opportunities for evolution are provided to the company by its formation and gradual consolidation through the faculty of perception existing in the company. Synergies provide complementary and additional situations for the company, including causing structural changes by requiring a new sector of knowledge. Opportunities for innovation normally modify the fundamental economic characteristics and the capacity of the company, requiring great efforts and first-class resources. As an example, the opportunity for development in the robotics sector is cited.

Natural threats, as well as natural opportunities, are incorporated into the nature of the company. Acceptable threats are those that the company allows to accept, but always analyzing to what extent they are acceptable. Unacceptable threats are those that an organization cannot accept due to its inability to exploit a successful situation when the threat persists.

In the process of establishing the opportunities and threats of company, several aspects must be analyzed: consumers, community, unions, financial system, government, technology, market definitions, suppliers, competitors, etc.

One thing that can be defined is to perceive attractive opportunities and another The key is to have the competence to be successful in these opportunities. Every business that is carried out or comes to be must evaluate its internal strengths and weaknesses with full authenticity of the information, keeping in mind that the business does not need to correct all the weaknesses nor boast of all the strengths.

Concluding that with the study of the business the doubt that is expected and whether to limit yourself to opportunities for which you have the necessary resources or whether you should examine better opportunities for which you may need to acquire or develop greater strengths.

After the organization has performed a SWOT analysis the company can develop specific goals for the planning period, called goal formulation. This concept is used to describe objectives in terms of magnitude and time frame.

By transforming objectives into measurable goals, it is easier to planning, implementation and control.

Today in the current economic scenario few businesses pursue only one objective. Most organizations pursue a set of objectives that include profitability, sales growth, market share growth, risk containment, innovation, and reputation.

3.14.4 Strategic Formulation

Goals indicate what a business unit wants achieve, that is, the strategy is a plan of how to get there. All sectors of the market must prepare strategies to achieve their goals: Marketing strategy, technology strategy and resource search strategy.

There are three types of strategies for good strategic thinking:

- Total cost leadership: The company strives to achieve the lowest production and distribution costs, so that it can offer lower prices than its competitors and obtain a large market share. The only problem is that other companies will emerge over time with lower costs and will harm the company that is focused on low costs.

- Differentiation: The business focuses on achieving superior performance in an area of   customer benefits, valued by a large part of the market.

- Focus: The business focuses on one or more narrow market segments. The company ends up penetrating a market segment and seeks cost leadership or differentiation within the target segment.

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Organizations that adopt the same strategy aimed at
the same target market and is constituted as a strategic group, so consequently the
company that best performs this strategy will obtain the greatest profits. Those that
do not have a clear and defined strategy are likely to have the worst performance.

3.14.5 Strategic Alliances

Companies are discovering or the market demanding that
need strategic partners if they want to be effective.

New technologies are demanding global standards and leading to
global alliances. Many strategic alliances take the form of alliances of
marketing as:

1- Product or service alliances: a company licenses
   another to manufacture its product, or two companies
   jointly market complementary products, or a new
   product.
2- Promotional alliances: One company agrees to promote
   another company's product or service.
3- Logistics alliances: an organization can offer
   logistics services for another company's product. Pricing
4- collaborations: One or more companies may form a
   special collaboration for pricing.

3.14.6 Program Formulation

The business unit, after developing its main
strategies, it must develop detailed support programs. Thus, if the company has
decided to obtain leadership in a certain department, it must plan programs to
strengthen that department and so on.

After that, you must study your costs, along with a series of
data that is relevant to the industry to be able to produce sufficient results to justify
the cost.

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Implementation

A clear strategy and support programs can be useless if the company fails to implement them carefully. In fact, strategy is just one of seven elements that the best-run companies rely on.

The first three elements:

Strategy, structure and systems-are considered the "hardware" of the success. The following four elements - style, skills, team and values shared are the "software". When these human elementsare present, organizations tend to be more successful in implementing strategies.

3.14.7 Feedback and control

As the company implements its strategy, it needs to monitor results and new developments in internal and external environments. Companies must be attentive to the market due to changes and when they occur, it is necessary to analyze and review implementation, programs, strategies or even objectives.

Large companies are subject to inertia; they tend to establish themselves like efficient machines, and it is difficult to change one part without adjusting the rest. The key to organizational health is the willingness to examine the changing environment and to adopt new and appropriate behaviors and goals.

3.15 STRATEGIC MANAGEMENT

Business strategy is made up of several strategies that happen at the same time. Among them are product strategy, service strategy, production strategy, logistics strategy, sales strategy, price strategy, human resources strategy, financial marketing strategy, and promotion strategy. Strategy is synonymous with great ideas or great goals.

Strategic management, which predominated in the 1980s, developed five competitive forces:

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1- Rivalry between existing competitors; 2- The entry of new competitors;

3- The threat of substitute products;

4- The bargaining power of suppliers; 5- The bargaining power of buyers.

According to Treacy and Wiersema (1995) they compensated the understanding of three generics:

1- Operational excellence - companies don't care in offering innovative products or services, they are concerned with offering average products in relation to the market at the best price.

2- Product leadership - the company focuses on offering the market the best product and to this end they invest heavily in research and development. Customer intimacy

3- - the company cares about what specific customers want and about perpetuating relationships. They are experts in satisfying unique needs.

In strategic management, another point that must be worked on It is the implementation, together with the management level and not just the planning level.

Strategic management

It emerged to guide the company and not just to plan strategically, but help to organize, direct, coordinate and control strategically. According to Lobato (2003, p.25) strategic management sought to give a systemic focus to strategic functions to establish a balance between the demands of the internal and external environments, as well as the integration of all sectors of the organization, in order to improve, allocate resources to achieve objectives.

Strategy is characterized by change, and it is a process dynamic and adjustable. As implementation takes place, the points that need to be rethought are highlighted and the actions that should be taken are established.

carried out so that these adjustments can happen and make it possible to achieve the objective.

Areas in which organizational objectives are established in enterprise.

1- Market positioning.
2- Innovation.
3- Productivity.
4- Resource levels.
5- Profitability.
6- Manager performance and development.
7- Employee performance and development. Social
8- responsibility.

3.15.1 The strategic management process

The management process involves three dimensions: Strategic, tactical and operational.

In strategic terms, it involves the entire company; in tactical terms, it is designed to each business function; And in the operational one, it details the procedures that will be used.

According to Jonhsom, Scholes and Wittington (2007) the area of   activity of strategic management is greater and compare it with operational management of a company and they say that strategic management "is related to complexity that arises from ambiguous or different and non-routine situations, with implications for the entire organizationcompany, and not specific to an operation".

As Dias (2006) describes the strategy as a "checklist of tasks to be performed in a strict order and at certain times".

- Analysis **strategic:** Macroenvironment, environment competitive, external environment, swot and scenarios.
- Strategic formulation: Mission, business model, customer logic, competitive logistics, critical success factors and basic strategies.
-Strategic direction: Values, culture, mission, vision, objectives (general and specific) and goals.

- Strategic implementation: Alignment (structure, systems, processes and people), resources, key processes and activities, core competencies, partnerships. The value constellation, bodies (implementation teams) and sectoral plans.
- Strategic control: Superior indicators, subordinate indicators, the system of indicators, reinforcement and feedback system.

Tavares (2005) considers that strategic management "must follow the characteristics of each organization or company as you wish. Its nature, size, management style, culture and climate will influence the way in which this type of activity should be developed in each organization. business".

It is considered that there are many types of strategies, but we can

to name three of them:

- Total cost leadership (the company seeks to obtain the lowest production and distribution costs in order to market its products at lower prices).
- Differentiation (the company seeks to achieve superior one performance in a given area, which is valued by a large part of its customers; and
- Focus (when the company concentrates on one or more narrow market segments).

Kotler and Keller (2006) classify strategic alliances into four

categories:

- Product or service alliance: in this case, the company can license another organization to manufacture its product, jointly market complementary products or even a new product.

- Promotional alliances: When a company agrees to promote another company's service or product (as long as they are not direct competitors).

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- Logistics alliances: when a company uses the logistics structure of another company.
- Price collaborations: When companies come together to give customers special prices when purchasing two complementary products/services.

According to Kotler and Keller (2006), it can be seen that at the moment Once a strategy is implemented in a company, the company needs to monitor the results and monitor new events that will occur in the organization.

However, after the evaluation, the company can measure the effectiveness of its actions and where it should intervene exactly what it planned.

According to Lobato (2003) he presents the strategy commenting that it uses a set of integrated activities and these must cover all aspects of the organization.

According to Kotler and Keller (2006) the elaboration of one or more strategies based on the position that the company occupies in the market, whether it is a leader, challenger, follower or occupant of a certain market niche, as a consequence of this each role or function performed can count on a range of different strategies and information.

4 METHODOLOGY

We understand the way the research was carried out was the first step, as it outlined the steps that were taken in the study.

A) Project characterization:

This work was prepared through a diagnosis organizational, exploratory research and bibliographic research. Primary, existing and secondary data were collected from the organization where the work was developed.

B) Delimitation of the study:

The project was carried out at Piscinas Hidrotec Ltda, a company which is located in the municipality of Santa Rosa with its headquarters and headquarters which took place between March and June 2010.

C) Data collection:

Bibliographic material was used in our research, which was intended for us to obtain information for the study also made available by the study entity and also in our research carried out through organizational diagnosis which was so important for carrying out the project, as this way we were able to improve our knowledge about the organization.

D) Data analysis and interpretation:

Qualitative analysis was used and also carried out with the research developed through the collection and analysis of data obtained in the organizational diagnosis for project monitoring.

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5 CHARACTERIZATION OF THE ORGANIZATION UNDER STUDY:

A) Company name: Piscinas Hidrotec Ltda – Head Office

B) Full address:Rua Santa Rosa,370-center,Santa Rosa – RS

C) Telephone/Fax:55-3512-5930

D) Website:WWW:hidrotecpiscinas.com.br

E) email: hydrotec@hidrotecpiscinas.com.br :

F) Name of partner: Ademilson Jairo De Vlieger

G) Name of the company's direct manager: Ademilson Jairo De Vlieger - partner - director

H) Business sector and area of   operation: Retail trade of fiber and concrete pools, equipment and accessories; chemicals for pool water treatment, solar heating for homes, hotels, condominiums and pools, thermal flooring, steam and dry saunas, spas, hot tubs and hot tubs, furniture for indoors, gardens and pools, high-power fireplaces for heating environments and others with less expressive sales volume, wholesale trade of equipment and accessories for pools, garden and pool furniture, solar heating for consumer baths and pools, as well as acting as representatives of some manufacturers.

I) Company human resources: It is centralized at the head office. It is linked to the administration, where the employee Régis Patias is responsible, who interviews and collects data for the admission of new employees to work both at the head office and at the branches, through a complete form with professional and personal information and references of the candidate, which are evaluated together with the sectors where the candidate will perform the function and management, as well as researching the veracity of the information contained in the resume. Admissions and dismissals, payroll of all employees.

J) Number of company employees: There are a total of 66 employees, including employees and sales representatives, between the head office and branches.

K) Categories of professionals working in the company: 01 managing partner, 01 purchasing assistant, 01 person responsible for IT, inventory and billing, 01 telephone operator, 01 financial and human resources manager, 02 financial assistants, 01 person responsible for consumer sales, 05 store managers, 05 internal salespeople, 05 external salespeople as representatives

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consumer sales, 01 warehouse manager, 05 warehouse assistants, 07 installers, 02 drivers, 01 engineer, 01 engineering assistant, 07 bricklayers, 08 bricklayers' assistants, 01 wholesale sales manager, 01 internal wholesale salesperson, 04 wholesale sales representatives, 01 apprentice, 05 cleaning staff.

L) Technical division of work in the company:

* Managing Partner: General administration and supervision of the company and purchases.

* Financial Manager: Responsible for financial administration, cash flow, supervision of operations of all branches, balance sheets

* Financial Assistant: Responsible for payments of all kinds, reports, bank conferences, collections from both the retail and wholesale sectors.

* Administrative Assistant: Responsible for banking services, payments outside the company, post office.

* Human resources manager: Hiring and firing employees, checking time cards, preparing payroll sheets, controlling and delivering transport vouchers, salary advances, improvement courses.

* Telephone operator: Responsible for quality and telephone service, control of all conventional and mobile telephone bills, head office and branches, updating company registration, responsible for website queries, marketing assistance.

* Consumer sales manager (retailer): Responsible for sales, sales campaigns and promotions, organizing meetings, market research, training new salespeople, helping to close sales, quality of service, meeting targets and after-sales.

* Store manager: Responsible for store sales, quality of service, inventory control, ordering and replenishing merchandise, deliveries to the city where there are branches of products in the store's stock, product demonstrations.
* Internal consumer salesperson: Internal customer service in the store, closing sales.
* External consumer salesperson: Sales representative, search for new customers, budgets, visits to construction sites, engineers, architects and construction companies, closing sales, issuing orders.

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* Responsible for wholesale sales: Responsible for wholesale sales, telephone service, issuing and forwarding orders, targets.

* External wholesale salesperson: Sales representatives, external sales in store visits, budgeting and closing sales and issuing orders.

* Technical assistance manager: In charge of the workforce of all installations carried out by companies, both employees and outsourced workers, control of spreadsheets of services performed, service, organization and routes of drivers for deliveries of sales goods to end consumers and branches, registration of all sales orders and requests for goods by branches, negotiation of freight with carriers.

* Purchasing assistant: Responsible for updating price lists, ordering goods from suppliers, quoting freight, checking and validating consumer and wholesale sales orders.

* Responsible for IT: Responsible for purchasing all materials and equipment, updating computer programs, controlling stock at headquarters and branches, invoicing and sending invoices, posting entries in accounting, posting merchandise entries.

* Warehouse manager: Responsible for checking the entry and exit of all goods, organizing the warehouse, planning the release of goods, packaging and storage, and stock control.

* Warehouse assistant: Assists in receiving, loading and unloading, packaging, separating and checking products, surveying and controlling inventory, replenishing goods in stores, and delivering with small vehicles in cities.

* Installer: Responsible for the quality of the installations of products sold, such as fiberglass pools, thermal flooring, solar pool heating, with labor. Product usage guidelines.

* Installation assistant: Assists with all installations.

* Driver: Responsible for delivering goods to end customers and stores, collecting signatures on invoice stubs after checking, maintaining the company's trucks, assisting with loading and unloading products.

* Engineer: Responsible for concrete pool works, design and execution and organization, purchasing of goods, planning of works and

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personnel in this area.

* Engineering assistant: Assists with projects, monitoring works and concrete.

* Bricklayers: Responsible for the execution and quality of concrete pools.

* Masonry workers: Assists in the construction of the pool or contracted works.

* Cleaning assistant: Responsible for all store cleaning and administration, purchasing cleaning materials.

* Apprentice: administrative services.

I) Company organization chart:
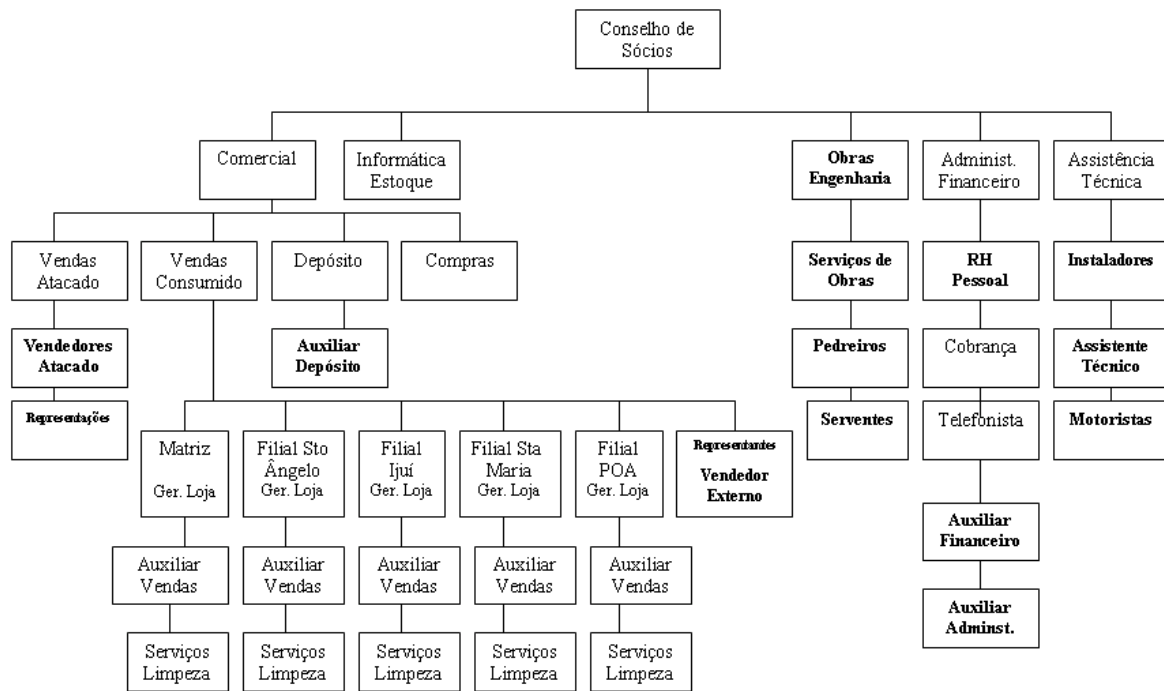
M) Products and services developed by the company: Products developed by the company are concrete pools, installation services for some products sold and technical assistance.

N) Supply chain: Its main suppliers and partners are: Jacuzzi, Heliotek, Green House, Sodramar, Kisol Piscinas, Megafyber Piscinas, Hidroall, HTH, Grosfilex, D junco, Parasol, Albacete, Kaminofen.

O) Company history: On September 10, 1986 Piscinas Hidrotec began its activities in the city of Santa Rosa, in the retail trade of swimming pools and equipment, in October 1992, it extended its line of business to the trade

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wholesaler that until then was only a retailer. Always seeking the best service and assistance, and, of course, ever-increasing growth, Piscinas Hidrotec Ltda. has been expanding its horizons over the years through branches in several cities in the state of Rio Grande do Sul, in the cities of Santa Rosa, Santo Ângelo, Ijuí, Santa Maria, and Porto Alegre, all with their own buildings, all spacious and modern. In 2001, construction began on the warehouse, which is the distribution center in an area of   2,600 square meters, where a country headquarters was also built, with game courts, a party room, changing rooms and lots of nature. Thus, it covers regions with great potential and seeks to establish itself in a competitive and challenging market. In the wholesale sector, it has sales representatives in several parts of Brazil, working with wholesale of swimming pool products and equipment, as well as representing several factories in the sector of solar heaters, garden and swimming pool furniture, among other products. The organization develops the product concrete pools, and has several teams trained to build them, offering many design options, sizes, variety with high quality and technology. The company, which initially had the collaboration of 3 employees and 4 partners, currently develops its activities with the management of 1 partner and a contingent of 66 people, including employees, collaborators and sales representatives. In 2010, it completes 24 years in the market. Piscinas Hidrotec, aware of its obligation to serve and satisfy its customers and employees well, increasingly seeks to fulfill its mission, always offering the best option in products for leisure, comfort and satisfaction for customers, integrating suppliers, companies, employees and customers. Today the company seeks to "be recognized as the best and most creative company in the leisure and comfort products sector, through leadership in new products, sales, customer satisfaction, after-sales, promptness and quality in services, with annual growth of 20%". Today, at 23 years of age, reference existence in the state in which it operates. P) Company Environmental Policy: The company has an environmental policy where it develops a work of reusing paper, outdated price lists, printed and after shredded to be used to package goods in distribution, as well as printing papers: saving water in cleaning, good maintenance of vehicles, so as not to

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produce harmful gases, there is an energy saving policy, with programmable timers in stores, turning off practically all store lights at night, constant awareness of the use of air conditioning, it is an advocate for the environment in its country headquarters, it has a wide variety of trees, foliage, and other integral parts of nature.

6 INTERVENTION PROPOSAL

The strategy that makes up the planning is not the result exclusive to the strategic planning process, but rather the product of a set of processes that contribute to the establishment of a strategy.

According to Galliers and Bats (1998) they state that strategies must be created and formulated even under strong pressure of change, and involve many political maneuvers, which are part of the organizational decision-making process. In this way, the strategy is formulated through initiation, thought and maturity, allowing decisions to be made throughout the planning process, in parallel with the outlining of the opportunities and aspects involved.

Conceptualizing strategic planning as a process which is a requirement to obtain effectiveness in the management of organizational results, which in turn demands continuity and must be adopted as a permanent practice in the organization. Aspects related to strategic planning occur in the face of the formulation of objectives, and the alternative actions that can be used in the company, as long as in the planning of the organization, this has the merit of identifying, correlating, analyzing and evaluating all the variables involved in the company for the decision-making process, this with the aim of enabling the continuous development of human endeavors, in this way more appropriate to the company's situation.

We can say that an organization's planning can consist of studying and choosing alternatives to achieve a specific objective for the company, based on the current situation of an organization.

For an organization, planning can be a complete action, depending on the point of view taken by it, for this reason the goals and the establishment of the strategies proposed by the organization include the elaboration of a hierarchy of comprehensive plans to integrate and coordinate the activities to be carried out in it, in addition to being a process where the future and its alternatives for the company must be taken into consideration, as well as also analyzing what actions taken in the company can lead to a certain

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internship in the future and as science already explains, for every action a reaction is expected.

The strategy we can highlight that its success or not is variable, but it has in contrast the art of creating strategic planning, which is capable of concretizing and integrating with the goals and objectives of the employees and mainly its focus on the company's business, which must be in perfect synchrony with the mission and objectives developed by the organization, its external environment of the market in which it is inserted and its internal resources, aiming at its maximum efficiency.

According to (Mosimann and Fisch, 1999) strategic planning is a instrument used to define the paths to follow to achieve a desired situation through the implementation of certain strategies, observing the relationship between the organization and its external environment with the aim of identifying the threats and opportunities arising from this environment and the impacts on the organization itself based on its strengths and weaknesses.

It is important to remember that in strategic planning the The circumstances of the same often force the organization to change its path and objective to be achieved and the emergence of an idea or others that may highlight any event that may disrupt the plans, these must be redone, because otherwise the company would be more focused on the plan than on the result that it has to result in for the organization.

It is worth highlighting with regard to strategic planning that This coincides with participatory strategic planning, which has great power within the organization due to the fact that it must act democratically. It can be inferred that planning is an opportunity that is conducive to the engagement of the people who make up the organization, so that there is, however, a commitment to its fulfillment, being one of the expected results of strategic planning, which is the consolidation of the understanding by all employees of the purposes established by the company. Without the participation of people or collaborators throughout the strategic planning process, this result will not be achieved. Another aspect of fundamental importance is the need for people's participation with regard to their resistance to the implementation of planning. This is noted in

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changes in organizations, we can see that participation does not need to be limited to managers, as other members need to know and understand the objectives and goals set and feel influential in their definitions and not just be called upon to collaborate with the execution of the defined plan, so that probable resistance can be resolved more easily.

In what concerns the strategic planning strategy of which it is This compound has an exact definition for the organization, being the identification and establishment of a set of objectives and goals, in addition to standards and actions, through the allocation of resources and skills, considering the influences and forces of the environment, as well as the will of the organization and its leaders.

This process involves decision criteria and competition action. and other existing competitive forces.

Strategy is one of the most important challenges you face an organization, whatever its field of activity, as it involves establishing the foundations for the company's success in the future and at the same time competing to win in current markets. However, with the evolution of the competitive environment in the market, the vision of the way in which a company's strategy should be defined also evolves over time, this since the first strategic planning models were questioned around the 1950s.

The strategy has a concept to be developed having four components developed for its formulation based on its organizational benefit for the company: market opportunities, skills and resources, personal values   and aspirations of managers and the company's social responsibility.

The success of the company depends on the formulation of the strategy and its structure, its systems, style, skills, people, shared values.

In the strategy to be developed for implementation, organization takes into account:

- The structure- by which the different activities of the company are organized in the same;

- Leadership- encompasses the need to establish an effective style and also the necessary and qualified personnel to execute the strategy for the company;

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- Culture- the shared values   that create the norms of individual behavior and the tone of the organization.

Then you have the organization for your best development. strategic planning, the strategy that is already demonstrated in its mentioned structure is said to be the objectives and policies established, this referring to the organizational geographic structure for the company and another fact is determining how resources will be allocated to the company.

"According to David (2002), possible changes in strategies can lead to changes in the company's organizational structure."

The relationship between strategy and strategic planning in organization establishes a paradigm for it follows a sequence: changes in the organization's environment require a new strategy to be formulated

Consequently new administrative problems appear results in organizational performance and its decrease, a new organizational structure is then established for the company with the aim of improving organizational performance and thus following the sequence again, which can be a virtuous circle or a vicious circle, depending on the organization's leaders and strategic planning.

The right combination of strategy and organizational structure can result in a competitive advantage for the company. Analyzing another factor, if there is an ineffective combination of the company's structure with the planning strategy, it can result in excessive rigidity and failures, data and complexity and the need for rapid changes in the new competitive environment in which companies operate.

In today's rapidly changing environment, the strategy of A firm and its organizational structure are in a complex and dynamic relationship. New strategies may require new structures, but current structures also constrain strategic options.

The survival of companies, in this globalized world, will depend on the capacity and speed with which they can adapt or not to the new times. Companies that are in the market with well-founded strategies have a greater chance of a promising future, and are able to quickly adapt to the strategic alternatives that are most compatible with the changes that are occurring in their environment.

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According to (Pramalad and Hamel, 1990), "the turbulent environment that oscillates in organizations forcing them to seek opportunities in the future, competition for the future through the implementation of strategies".

In strategic planning it counts for the organization as a fundamental management tool as it allows the entrepreneur to analyze his market situation, and based on this analysis, he can direct the organization towards a competitive future, to achieve long-term objectives which are essential for the success of the organization.

Strategic planning concerns the ends (what will be done) and also to the means (how it will be done). It is worth highlighting that strategic planning is the process that occurs at the strategic level of the organization's structure and in its function in   planning activities at hierarchical levels that make up the company.

Knowledge in strategic planning is the core of The professional competence of the individual in organizations is a guarantee of the ability to act competently in the market and the possibility of reviewing, repeating or reproducing past actions and teaching future employees what is developed or carried out successfully. Thus, the knowledge for strategic planning with a view to organizational results consists of a set formed by qualified human resources, by observation systems and permanent integration of new knowledge necessary for the result. Such systems incorporate informational, technological and educational structures, regularly or informally constituted internal or external to the organization. Planning that relies on the activation of such structures, means and resources associated with them, to support corporate strategic planning, are intelligence functions and are guided by the definition of the business objectives and goals.

Questions that can be used in the development of the strategy in relation to its benefit, and the strategy that composes it for the organizational result:

1- The strategy decision in a formal analysis process, discussions and finally choice;

2- The decision of the strategy within the periodic process of company strategic planning;

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3- In developing the strategy, contributions were obtained from various sectors of the company that would be affected by the strategy before deciding to adopt it;

4- The strategy was exhaustively discussed before being adopted; 5- It is difficult to say how the idea that ultimately generated the strategy arose; 6- The idea of the strategy already existed before its formal adoption in the mind of one or more members of the board;

7- Creativity and intuition were essential in formulating the strategy;

8- At the time of decision, the power of groups and individuals weighed more than objective information;

9- More than one alternative course of action was evaluated before deciding on the adoption of the strategy;

10- The strategic alternatives were translated into terms financial to make the most objective strategic decision;

11- Careful/critical/detailed analysis of the environment external guide the decision to adopt the strategy;

12- The decision to adopt the strategy was guided by an analysis how the various factors and forces of the external environment would tend to behave in the future;

13- The decision to adopt the strategy was guided by an assessment of probable movements that competitors would make in relation to the strategy;

14- The evolution of the external environment, after the adoption of the strategy, occurs within expectations;

15- The knowledge already accumulated in the company about the market was more important for the decision to adopt the strategy than formal research and analysis;

16- The time of adoption of the strategy, the strategic options, were limited, therefore it can be said that the adopted alternative is imposed;

17- The adopted strategy aims to take advantage of opportunities perceived in the company's operating environment;

18- The adopted strategy aims to neutralize the perceived threat in company's operating environment;

19- Even after the strategy has been chosen and started,

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implementation, the external environment continues to be monitored to verify whether the strategy is adequate;

20- The assessment of internal skills and competencies, that is, the company strengths guided the choice of strategy;

21- The strategy, once conceived, was broken down into goals, action plans, budgets;

22- Establish an assessment schedule to monitor the implementation of the strategy;

23- The strategy, once decided, was duly communicated to all who should understand and follow it;

24- There is a distance between the formulated/thought strategy initially and what was decisively implemented;

25- People who support the strategic decision also show firmness when implementing it;

26- The monitoring and evaluation agenda is fulfilled. implementation of the strategy;

27- The strategy represents changes in relation to the strategies until then in force in the company;

28- At least initially, the idea of   the strategy is received with distrust by some of those involved in the decision to adopt it;

29- The strategy requires changes in skills and abilities that the company has up to this point;

30- The strategy involves changes in technological standards until then adopted by the company;

31- The strategy has as reference actions or strategies of competitors;

32- The strategy presents an innovative change in relation to the that the market has been practicing up to now.

Strategic planning fears its constitution the vision of a future desired by its managers and the effective ways to achieve it, that is, better understanding planning comes to mean future thinking and control of it in the long term.

According to Pereira (2007), planning consists of formulating systematic strategy, strategic actions, and the choice of the best action in the

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right time for the organization.

The issue of implementing strategic planning is shown Sometimes confused by many managers who seem to focus only on formulating the strategy and forgetting its implementation, as this is the fundamental element for the practical success of the strategy and planning, therefore, this is an area that deserves a lot of attention in the organization, due to the elaboration of the strategy by the company or its managers and the implementation of the same which are on different sides, because if a strategy is elaborated weakly the competitive level of the market, if its implementation is not effective this will result in weak execution.

According to Mintzberg (1998) when he observes that in most cases Sometimes when a strategy is not implemented as expected, the blame is placed on the implementation, whereas the cause should be looked for in its formulation, making its strategies develop gradually through the organization's actions.

The presence of a strong culture in the company focused on execution and a good organizational climate throughout the organization also influences the success of strategic planning.

When the development and implementation of strategies become be seen not only as a succession of events in the company, it is possible to go beyond polyactive solutions and seek more effective solutions, this through systemic thinking, managers can better understand the interrelationship that exists between the formulation and implementation of strategy; composing strategic planning.

According to Sange (2006), to make the implementation of the In order to achieve more meaningful strategic planning, it is important that the organization focuses on learning. In this way, dialogue becomes valued, non-polluting solutions are sought from managers, and they become faster in decision-making, which proves to be a competitive advantage for the organization.

THE vision shared from the enterprise, considered one This is a very important stage of planning, and it also greatly assists in the process of implementing the strategic plan, since everyone will be involved in the pursuit of a common goal. Managers will have more time to think about the essence of the company's strategic issues, delegating powers to their

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subordinates to solve the day-to-day problems of the organization's activities.

The business environment routinely becomes more turbulent in due to several factors that affect the company's context, such as legislation, competition and demands for higher quality standards for products and services, customer service, among others. In this context, it is necessary for the manager to understand these factors. Initially, it is necessary to understand strategic planning and what benefits can be conferred from its applications directed to the company's context.

According to Oliveira (1998), strategic planning is a management methodology that allows establishing the direction to be followed by the organization, aiming at the best degree of interaction with the environment, also considering the organization's capacity for this adaptation process.

The great benefit of strategic planning is the tendency of reduction of the effects of a series of uncertainties in any process to be considered. It involves an outline, a probable perception of the expected scenario and the means to achieve it.

According to Stoner E. Freeman (1955), planning has two basic aspects, vital for organizations: determining the organization's objectives and choosing the means to achieve these objectives. It is emphasized that these basic aspects cannot be seen as intuitive, requiring methods, techniques, plans or logic to support them.

Often the lack of preparation of professionals and those responsible by the management of companies, generally lead to empirical decision-making, often based on short-term concerns of the company's owners. From the perspective of total quality management, decisions must be made according to a process that aims to ensure knowledge of the most accepted or possible options, a function adequately fulfilled by an effective strategic planning program.

In general terms, strategic planning can be simplified in basic market stages:

1 - Define and align the objectives and expected results; 2 - Gather information;

3 - Decision-making and action plans relevant to each act

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strategic;

4 - Seek full support from employees by involving them in the decision-making process and participating in them through formal communication.

Strategic planning must be fundamentally guided by reliable information, for this it requires time and sufficient time to transform information into decisions, and transcribe the planned results into a plan containing the decisions and actions to be executed.

Strategic planning considers organizational perceptions dedicated to the systemic vision of the company; where decisions with greater scope and influence on business objectives and goals should be prioritized initially.

It is important to base decisions in order to achieve the structure organizational level of the company until reaching the production, administrative or service provision processes.

SecondAccording to Almeida (2001), "Strategic Planning is a administrative technique that seeks to order people's ideas, so that they can create a vision of the path to follow (strategy)".

It is worth considering that strategic planning does not act in the field predictability and, yes, it is substantially characterized by seeking to elucidate medium and long-term situations by establishing a set of guidelines to be followed depending on the conditions and scenarios considered. It is a powerful tool to assist in various decision-making processes and needs to be continually updated.

From the point of view of production engineering, Planning Strategic planning can be described as an administrative process that aims to foster methodological support by establishing a path or direction to be followed in the search for optimization of the various resources employed in the business model. In the field of management, one of the main contributions of strategic planning addresses the adequate dimensioning of the organizational structure of companies, since it allows identifying the needs of people and resources according to future scenarios.

Strategic planning must "see" beyond the organization Therefore, it is extremely important to consider the impact of external factors on future directions and plans.

Thus, all entrants, goals, objectives, must be defined.

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strategies, operating policies and actions to be implemented so that the company as a whole can maximize meeting the expectations of external customers, internal customers, employees, shareholders, community and suppliers.

It is seen that the use of strategic planning in the environment of companies, supported by a well-structured business plan can use the maintenance and prosperity of a business model.

In general, companies have easy access to a range of significantly more information and have structured areas and professionals with specific responsibilities focused on supporting, preparing and monitoring Strategic Planning.

The concern with management must be extreme to achieve viability and maintenance of a business model.

According to Souza (2006): "After the fiscal and bureaucratic obstacles, the management, has been a challenge progressively analyzed. Several government actions have beenif necessary to assist in conducting business."

In this sense, the role of strategic planning should be to help directly to the operationalization of the strategy and support for the business model, acting proactively to map potential strategic problems. Strategic planning should also focus on the resources and main actions to achieve the organization's objectives and goals, which can mean the difference between continuing to prosper or facing a series of structural problems.

The vast majority of organizations in the expansion phase tend to ignore the need and benefits of supporting their decision-making processes with the support of strategic planning, essentially because they believe they are incapable of absorbing this activity any longer. Other factors also contribute to this attitude, such as: the company's lack of resources to hire suitable professionals or qualify its professionals and management team for this or other functions that are equally important to the company.

It is also possible to mention, in relation to the subject, the excess of activities and the centralization of power as causes of this resistance, however this compromises the viability and sustainability of the organization's business in relation to the competitive market.

According to Almeida (1994) "small businesses in their large

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Most are efficient in their day-to-day work, but ineffective in strategic decisions."egicas".

As long as we can see that it pays to invest node development of strategic planning to increase the chances of maintaining business models over time, as in return companies would have greater agility to react to adversities experienced, when previously detected.

The main arguments in favor of planning are as follows. He:

- Increases options and responsiveness in the face of change.

- It generates more information and thus reduces uncertainty. It

- increases the organization's ability to understand the business operation and reduces unproductive speculation about what is happening.

- It allows the need for change to be discovered. By making

- ideas public, it increases the capacity of organization to achieve its goals.

- It confirms some hypotheses and questions others that must be modified over time.

- Helps preserve valuable resources.

- It encourages the company to compete in the market. It

- helps to preserve the institution beyond existence of key rights.

The planning process requires that members of the organization to its top managers to formulate certain questions. Given the facts, not only will new ideas emerge, but the basis for an understanding of the company's needs and the pros and cons of possible strategies in favor of the organization will be established.

Strategic planning involves much more than a review thoughtful analysis of business problems. Over the last few decades, managers and researchers have developed valuable ideas about what planning actually involves and the paths it opens to business prosperity.

These ideas or arguments provide guidance to companies.

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on how to think about your challenges.

They are based mainly on three related propositions with the conduct and operation of companies:

1. Most companies go through evolutionary and predictable life cycles.

2. You can learn a lot from other companies.

3. The culture of the company itself, its management and its organization have a much greater influence on profits than any other factor.

The strategic planning process starts from some premises or phases:

First: What is the successful company of tomorrow mentioned? will not look like the successful company it is today.

Second: the forces that are already acting influence the future in organization.

Third: The actions taking place today will have an impact on the company tomorrow.

The work carried out today in the company is the result of tomorrow in the same, consequently the use of strategic planning as a way of success in the company's results in most cases has a positive result for the same.

As we can see in today's market it becomes more and more It is necessary for companies to become aware of the importance of implementing the strategic management process in their management. Becoming aware of the great increase in competition and government influence on companies, it becomes necessary to be familiar with this process, as the set of administrative actions enables managers to integrate the company into its environment and its development, enabling companies to achieve their objectives and goals.

According to Barney and Hesterly (2007) they argue that management

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Strategic is a process that ranges from choosing a company's mission to obtaining a competitive advantage.

The strategic management process:

Mission- Objectives- External analysis = Strategic choice

- Internal analysis

Strategic implementation = competitive advantage

Strategic Management Process

Mission

The Strategic Management process begins when it is
The organization also defines its mission. A company is not defined by its name, status or product; it is defined by its mission. Only a clear definition of mission is the reason for the organization's existence and makes the company's objectives possible, clear and realistic.

To simplify the process of formulating and organizing the mission of a company, there are some questions:

A. What products and services can your company promote with quality?

B. Which customers does your company want to serve?

C. What needs are these customers meeting that your products are meeting?

D. What is your coverage capacity, or geographic coverage?

E. What makes you different?

F. Why did your customer choose your company to buy from?

G. How quickly do all the answers to the questions listed above change?

These questions help the company to direct itself, that is, which line the company is following, which customers it wants to reach, where it wants to get to, among others.

The company's objectives are measured more closely than the mission, covering only specific targets that it intends to achieve. According to the degree of evaluation of the objectives (high or low quality), the company will be able to verify whether or not they are linked to its mission. Therefore, it is possible to select which objectives are important for the organization, in the strategic management process.

Features like the ones below can help in creating organizational quality objectives:

A. Define the deadlines for each organizational objective, not forgetting the people involved in these objectives;

B. Make objectives clear and plan them so that they are aligned with the company's mission and values;

C. Formulate objectives that involve the different levels of the organization (challenge people).

D. Always remain open to change (flexibility).

External Analysis is part of strategic management and Internal analysis of the company due to the identification of "threatsopportunities" toin of "strengths and weaknesses" that the company has.

According to Barney and Hesterly (2007) they understand that the process of The choice of strategies can be seen as complex and time-consuming to be implemented in the organization, data that will influence the process of this such as: chosen mission, high objectives, identification of strengths and weaknesses, threats and opportunities, among others... The choice of strategy for the company must be aligned with this data, thus making it easier to achieve the objectives raised, and to obtain competitive advantages.

Strategy implementation is nothing more than changes in company activities, whether these involve production sectors, management, among others, in order to obtain results with the developed strategy. According to Fernandes and Barten (2005), implementations always involve changes, whether large or small, but they cause an impact on the organization.

After following the steps of the strategic management process the achievement of objectives is expected, or rather the obtaining of advantages

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competitive for the company.

According to Barney and Hesterly (2007) they classify the advantage competitive advantage as the difference between the economic value obtained by your company and the economic value obtained by your competitors. The profits obtained, customer trust, among others, are examples of competitive advantages that the company acquires after the creation and implementation of strategies. It becomes important for the company to obtain such advantages, as it is perceived that its strategic management process is being carried out adequately or not, in addition to enabling the company to expand in the market.

In summary, it can be considered a value chain, the set of values   obtained by the company, that is, competitive advantages acquired over time. The strategic management process being carried out successfully, allows the identification of the value chain in the organization.

According to Porter (1992), every company is made up of several activities that are carried out to design, produce, market, deliver and maintain its products. These activities can be carried out through a value chain. The value chain represents the history of the company, its strategies, the ways of implementing these strategies, among others. With this, the value chain becomes a primary instrument for measuring the competitive advantages acquired by the company, in addition to helping managers discover ways to create and sustain them.

Another competitive advantage that the company can acquire over time The main advantage of the Strategic Management process is the cost advantage, that is, an advantage over its competitors, in relation to the costs of products and services provided to customers. The company can extract competitive advantages in relation to costs, seeking opportunities not sought by the competition, and implementing good strategies that will generate such advantages without leaving aside the vision of profit that exists in organizations.

According to Porter (1992) he argues that managers recognize the importance of cost in developing strategies for companies; however, the subject is often handled inadequately. There is a lack of a systematic and continuous method of cost analysis, reviewing items that are not analyzed, failing to contribute to improvements for the company.

It is important to analyze whether the technology is related to cost and

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differentiation in the organization, in order to understand whether the results after technological changes are positive or not.

In order to take advantage of technology, and not get in the way of To obtain these, the use of technologies must be done correctly, using the company's moments of opportunity to implement technological strategies that will innovate the company and thus bring good competitive results in relation to its competitors.

According to Porter (1992) technology can influence the advantage competitive. Therefore, it alone is not important, however, when implemented in the company it can bring about changes directly linked to obtaining advantages.

Another way to gain competitive advantages through application of organizational strategies is differentiation.

The strategic management process allows managers to companies develop differentiated strategies in order to implement them in their companies and obtain advantages over the competition.

According to Porter (1992) he believes that the company can explore previously unexplored points, in order to make them attractive to customers. Create differentials that make customers choose your product or service, and thus gain an advantage over the competition.

The strategic management process is continuous, but if worked properly from choosing the mission for the company to implementing the strategy, it is possible to achieve the long-awaited competitive advantage for companies.

- Point out problems that may arise before they arise. occur;

- Alert the organization to changes in the environment

of the business;

- Gives the company an advantage over its competitors; Makes the

- allocation of time and resources to the company more effective identification of opportunities in the market;

- Allows administrators to have a more complete view clear about the company and its objectives;

- Facilitates the identification and exploration of future

market opportunities;

-        Minimizes the costs and time that must be dedicated and correct decision errors;

-        It makes individual responsibility clear and contributes to group motivation.

7 FINAL CONSIDERATIONS

This work had as its main objective to analyze and contribute to enrich the strategic planning area at Hidrotec. Based on practical knowledge, together with bibliographic research and theoretical studies acquired throughout college, they contributed to the good conduct of this work.

By analyzing this data, it can be concluded that the area of Hidrotec's strategic planning is correctly adapted to the company's size. In this sense, we sought to contribute with the suggestion of "Conceptualizing the benefits of strategic planning and strategic management itself, as a way of establishing better performance among the organization's agents and excellence in organizational results".

In general, the suggestions contained in this work were developed with the objective of improving knowledge in the area of strategic planning at Hidrotec and its organization. With this, we are pleased to have contributed to the development of this area within the company, as well as putting into practice the knowledge acquired during college.

In this sense, this report is successfully concluded, as the The results obtained demonstrate that the initial objectives proposed were achieved, and that the work developed, together with the company Hidrotec, will certainly be intensified and improved with each new difficulty imposed by the market, thus contributing to the success of the organization.

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APPENDICES

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APPENDIX A – Name of Appendix A

ANNEXES

Hidrotec

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