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A Practice-Based Methodology for Strategic Planning in Small and Medium-Sized Enterprises

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Abstract

Although the strategic management literature offers numerous frameworks for evaluating strategic alternatives, less attention has been paid to the methodology integrating these frameworks into an effective planning process. This paper presents a practice-based strategic planning methodology for SMEs, developed and iteratively refined through application in approximately 25 SME engagements over more than two decades, and grounded in the strategic management literature. The methodology is organized as a seven-stage process, governed by explicit decision points, that integrates management preparation, organizational readiness, and strategic communication into a coherent framework for developing and executing strategy. The paper argues that effective strategic planning depends on a disciplined methodology combining managerial judgment, objective evidence, and facilitated participation. Its application is illustrated through nine documented case engagements spanning diverse industries. As a practice-based contribution grounded in sustained field application, the paper offers a structured methodology to assist leaders, facilitators, and consultants in strategic planning and implementation.

Keywords: strategic planning, strategic planning methodology, SMEs, strategy, strategic facilitation

1. Introduction

Every strategic planning engagement begins with three questions establishing its purpose, success criteria, and organizational readiness:

Why do we need a strategic plan?
How will we know it succeeded?
Is the organization ready to undertake the process?

The first requires identifying the organizational purpose, consistent with research arguing purpose should be clarified before determining how planning is conducted (George, 2025); the author declines engagements where a genuine need cannot be established, regardless of client willingness. The second requires defining, before planning begins, the criteria by which success will be judged (Powell et al., 2024). The third requires demonstrating willingness to commit the time, resources, and leadership needed to succeed, consistent with research on readiness as a precondition for significant change (Vax et al., 2022; Pirola et al., 2022). Without clear answers to all three, strategic planning risks producing a document rather than preparing the organization for implementation.

A distinguishing feature of this methodology is that it begins not with developing a plan, but with preparing the management team to participate effectively — consistent with research on managerial knowledge development in SMEs (Evans, 2026) — establishing a common foundation for informed discussion, decision-making, and commitment throughout.

Existing SME frameworks address many individual elements — readiness, education, participation, implementation planning (Dhlamini, 2024; Lubeniqi et al., 2026) — but as separate practices rather than a single, sequenced process governed by explicit decision points. This paper addresses that gap with a methodology integrating readiness, education, participation, multiple-tool analysis, implementation readiness, and communication within a seven-stage process.

2. Literature Review

This review is threefold: it traces the evolution of strategic planning to contemporary practice; reviews the theories, frameworks, and research shaping strategic planning for SMEs; and identifies what remains unresolved and how this methodology extends existing approaches.

Recent research reflects a shift from purely formal, analytical approaches toward how strategy is actually developed and practiced — recognizing strategic planning as both an analytical and a social process involving the activities, actors, and interactions of those engaged in it (Seidl et al., 2024; Vandersmissen & George, 2024).

The Evolution and Purpose of Strategic Planning

Strategic planning emerged mid-twentieth century as organizations sought systematic approaches to long-term decision-making (Ansoff, 1965; Mintzberg, 1994). Ansoff, Jauch, Glueck, and later Porter established it as a formal discipline through influential frameworks (Ansoff, 1965; Jauch & Glueck, 1988; Mintzberg, 1994), and as competition intensified it expanded beyond long-range forecasting to encompass positioning, competitive advantage, organizational learning, and adaptability (Porter, 1980; Mintzberg, 1994).

Today, strategic planning is essential to establishing direction, allocating resources, and responding to changing conditions (Vandersmissen & George, 2024); numerous studies report positive relationships with performance, though strength varies by context (George et al., 2024; Vandersmissen & George, 2024). Despite this acceptance, results remain

inconsistent, particularly during implementation (López-Torres et al., 2023; Mistry et al., 2023) — translating plans into execution remains complex (Tawse & Tabesh, 2021), shifting attention toward the conditions and practices that improve implementation success (López-Torres et al., 2023; Tawse & Tabesh, 2021).

Although the literature provides extensive guidance on frameworks and competitive analysis (Ansoff, 1965; Porter, 1980; Mintzberg, 1994; Bryson, 2018), it also examines how strategy develops through participation and knowledge sharing (Gandrita, 2023) — a practical dimension this methodology builds on through facilitated participation.

Strategic Planning in Small and Medium-Sized Enterprises

SMEs operate with limited resources amid competitive pressures (Koporcic et al., 2026), often relying on a small group for strategic decisions (Kraus et al., 2006; Brinckmann et al., 2010), with owner-managers balancing strategic responsibilities against operational demands and concentrated authority (Dhlamini, 2024; Koporcic et al., 2026). Research generally shows a positive relationship between planning and SME performance: formal planners were more likely to see improved performance and growth (Brinckmann et al., 2010), and planning continues to be associated with performance, competitiveness, and sustainability (Mashingaidze & Phiri, 2024; Malesu & Syrovátka, 2025).

Despite these benefits, many SMEs rely on informal planning, reflecting resource and implementation barriers (Cadena Vinueza et al., 2024). This paper proposes the challenge is often not absent tools, but integrating objective analysis, participation, readiness, and implementation commitment within a coherent process. SME characteristics shape how planning is conducted (Fasth & Tengblad, 2023): because decision-making is concentrated among owners, effective planning depends heavily on participation and commitment, and broader involvement strengthens planning by incorporating diverse perspectives and developing ownership (Gandrita, 2023; Mistry et al., 2023).

Recent systematic reviews further highlight the challenges of strategic management in SMEs. Kagumu (2025) identifies formal strategic planning, innovation, resource-based strategies, and managerial capabilities as important considerations in SME performance. Khadang et al. (2026), reviewing 32 empirical studies, identify interrelated managerial, organizational, resource, and environmental barriers that impede strategy implementation. Together, these findings reinforce the importance of a structured methodology that addresses organizational readiness, management participation, resource constraints, and implementation within an integrated process.

Strategic Planning Frameworks and Analytical Tools

Researchers and practitioners have developed numerous frameworks providing structured methods for evaluating capabilities, environment, and growth opportunities (Ansoff, 1965; Porter, 1980; Lubeniqi et al., 2026), including SWOT, Porter's Five Forces, the Ansoff Matrix, the BCG Matrix, the GE–McKinsey Matrix, and Value Chain Analysis (Ansoff, 1965;

Henderson, 1970; Porter, 1980, 1985), each addressing a different aspect of strategic decision-making (Ansoff, 1965; Porter, 1980, 1985; Henderson, 1970; Lubeniqi et al., 2026).

While valuable (Ansoff, 1965; Porter, 1980, 1985), these tools support particular aspects of analysis rather than a comprehensive methodology, while contemporary research increasingly addresses broader process issues such as participation and implementation (Gandrita, 2023; Seidl et al., 2024; Mistry et al., 2023) — highlighting the importance of integration, part of this paper's foundation. Effectiveness depends not simply on choice of framework but on how managers engage with tools and translate analysis into decisions (Gustafsson et al., 2023); research on strategy-as-practice emphasizes the interaction among techniques, participation, and the process through which conclusions are reached (Pregmark & Berggren, 2021). Strategy workshops provide structured settings for examining strategic issues collectively, and research shows their design and facilitation can influence how participants engage in strategy-making (Hodgkinson et al., 2006; Pregmark & Berggren, 2021; Zimmermann & Kenter, 2023).

Gap in the Literature

This review, including research through 2026, shows substantial attention to analytical frameworks, environmental assessment, portfolio models, competitive analysis, participation, strategy workshops, strategy-as-practice, and SME strategic planning. However, several areas remain insufficiently integrated: organizational readiness, management education, facilitation and participation, integration of multiple tools, implementation readiness, and communication and alignment (Zimmermann & Kenter, 2023; Dhlamini, 2024; Seidl et al., 2024; Lubeniqi et al., 2026).

Organizational Readiness Before Strategic Planning

Organizational readiness is well established as important to preparing organizations for change, including in SMEs (Pirola et al., 2022; Stentoft et al., 2022), but its incorporation as an explicit pre-planning decision point remains underdeveloped. This methodology addresses that gap through an explicit Stage 2 assessment, positioned after project readiness is confirmed.

Management Education and Preparation

Management education can strengthen SME strategic planning (Evans, 2026), but the literature gives limited attention to integrating participant education within the process itself — no methodology was identified educating participants on each element before facilitated application. This methodology addresses that gap through a recurring sequence of education, understanding, and application.

Facilitation, Participation, and Organizational Ownership

Research increasingly recognizes the value of extending participation beyond top management (Pregmark & Berggren, 2021; Fasth & Tengblad, 2023) and broader ownership

during implementation, but offers less guidance on integrating participation across both. This methodology incorporates participation beyond senior management and extends it into implementation, drawing on distributed knowledge and building ownership.

Integration and Triangulation of Multiple Analytical Tools

Research recognizes that tools may be combined to address different circumstances (Gustafsson et al., 2023; Pregmark & Berggren, 2021), but offers limited guidance on comparing multiple tools' outputs. This methodology compares recommendations across frameworks and identifies convergence; where results conflict, additional investigation precedes a decision.

Integration of Strategy Formulation with Implementation Readiness

Research has long recognized the challenge of translating strategy into implementation and the need for stronger integration (Tawse & Tabesh, 2021; Vigfússon et al., 2021), but offers less guidance on incorporating implementation readiness as an explicit pre-execution component. This methodology addresses that gap by extending planning beyond formulation to include explicit implementation preparation — tactical plans, assigned responsibilities, identified resources, and monitoring mechanisms.

Background

The methodology draws on the author's experience spanning four decades, including nine years as President and CEO of a mid-sized manufacturing company, where the same approach was applied and refined annually. Over the past two decades, following the founding of an independent consulting practice, it was progressively refined through approximately 25 SME projects — the foundation from which its structure and guiding principles emerged.

Across these engagements, analytical frameworks alone did not resolve strategic disagreement or eliminate bias: teams reached different conclusions from the same data, shaped by assumptions and cognitive bias (Hodgkinson et al., 2006; Fasolo et al., 2025) — shaping a central premise that facilitated judgment, not tools alone, determines decision quality."

Problem Statement

Strategic planning research provides extensive guidance on frameworks, formulation, participation, and implementation, including within SMEs (Vandersmissen & George, 2024; Seidl et al., 2024; Lubeniqi et al., 2026). The problem addressed here is therefore not an absence of knowledge, but fragmentation: no existing methodology integrates organizational readiness, participant education, facilitated participation, multiple-tool analysis, implementation readiness, and communication within a single process governed by explicit decision points. Unless these elements are integrated within a single, coherent process, SME practitioners risk applying them in isolation — proceeding with strategy formulation before

organizational readiness is confirmed, as illustrated by Company 9, where a fully developed plan was never implemented.

Purpose of the Paper

This paper presents a practitioner-developed, decision-based methodology integrating these established concepts within a coherent, seven-stage process for SMEs — demonstrating how participant education, facilitated participation, multi-tool triangulation, and explicit decision points can be sequenced across the full planning lifecycle, from readiness through formulation, implementation, execution, and review.

Significance of the Paper

The significance lies in translating this fragmented knowledge into a practical methodology designed around SMEs' resource constraints, offering a structured approach to engaging participants, developing ownership, and applying established concepts without overwhelming them with competing frameworks.

This also reflects the practitioner perspective behind it — the author's experience both as an SME owner/executive using strategic planning annually for nearly a decade, and as a former Big Four consulting partner facilitating it across industries.

A further significance is practical simplicity and repeatability: the seven-stage process is structured to be readily understood by SME teams, and by educating participants throughout, is intended to build internal capability to repeat the renewal process with reduced dependence on external facilitators.

3. Methodology

This methodology was developed and refined through repeated application in approximately 25 SMEs over more than two decades, evolving iteratively — adopting the approach of Osah and Pade-Khene (2023) by systematically linking development, application, evaluation, and refinement.

Participating enterprises were private manufacturing, processing, and distribution companies, typically generating $2–50 million in annual revenue and employing 10–200 people, engaged when leadership confronted stalling growth, margin compression, or working capital constraints. Feedback and lessons learned across projects contributed directly to refinements in the methodology. In one early engagement, before formal readiness gates existed, a fully developed strategic plan was never implemented because client commitment diminished midway through execution — indicating execution failed not because the analysis was wrong, but because managers lacked the time, vocabulary, or sustained willingness to execute. As a result, Stage 1 and Stage 2 were built as mandatory go/no-go gates.

Other elements were refined through different engagements: the education sequence and framework structure (Figure 3), developed over nine consecutive years within the author's own company, which also shaped the annual review-and-renewal cycle; triangulating

conflicting tool outputs, originating in a distribution-sector engagement; treating implementation readiness as a mandatory gate; and extending participation into execution, informed by two engagements requiring broader employee involvement. The remaining stages — Project Charter (Stage 3) and Communication Plan (Stage 7) — reflect standard consulting practice.

The approximately 25 SMEs were advisory clients who initially sought assistance with various business challenges and opportunities. Most projects involved process consulting, addressing problems across different functional areas. During these assignments, the need for strategic planning was identified and agreed upon with client management. The seven-stage methodology was applied in all projects and progressively refined through experience, client feedback, and the author's reflections. While some projects included formal post-project evaluations, most feedback emerged through informal discussions during subsequent client meetings. Following each project, the author reflected on lessons learned, identifying opportunities to improve the methodology and its application in future projects. For projects involving formal post-project evaluations, written notes were prepared and shared with clients as a record of the discussions.

Table 1. Origin of Methodology Elements by Stage

Stage	Trigger Point
Stage 1 – Project Readiness	Company 9 — a fully developed plan was never implemented after client commitment diminished, leading to this stage being built as a mandatory go/no-go gate
Stage 2 – Organizational Readiness	Company 9 — Same engagement as Stage 1
Stage 3 – Project Charter	Standard consulting practice, applied consistently across all engagements from the start
Stage 4 – Management Education and Alignment	Company 1 — refined over 9 consecutive years, establishing the element-by-element education sequence and the SWOT-before-vision framework
Stage 5 – Strategy Development	Company 2 — conflicting outputs from multiple analytical tools led to the multi-tool triangulation requirement
Stage 6 – Implementation Readiness	Company 4 — it became apparent that, absent an explicit gate, a completed plan would not reliably proceed into follow-up and execution
Stage 7 – Communication Plan	Standard consulting practice, applied consistently across all engagements from the start

Source: Developed by the author

Figure 1 illustrates the proposed methodology, structured into three sequential phases comprising seven operational stages, summarized in Table 2 and detailed below.

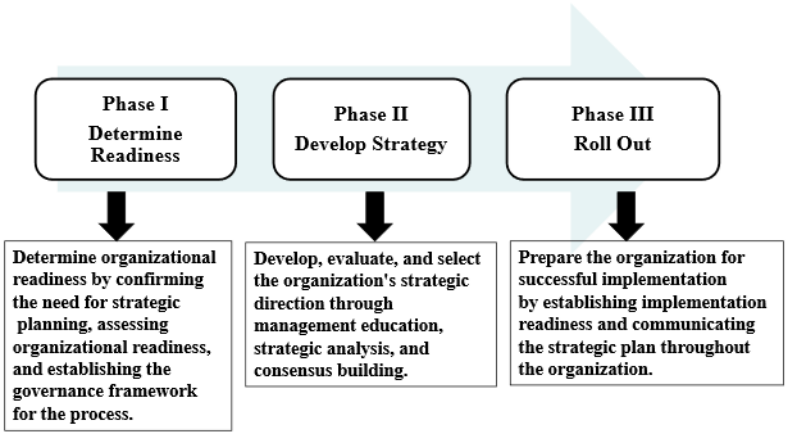


Figure 1. Three-Phase Strategic Planning Methodology

Source: Developed by the author.

The methodology is a sequential seven-stage process incorporating formal decision gates at the conclusion of each stage and between phases, detailed in Table 2 — each with a distinct objective, deliverables, and exit criteria, ensuring foundational activities are verified before resources commit to later milestones, consistent with contemporary stage-gate frameworks (Cooper, 2024).

The methodology was refined through a dual lens: external facilitation across SME engagements, coupled with nine consecutive years of internal, annual execution as CEO of a manufacturing firm.

Ultimately, the true measure of a strategic plan is not the elegance of the document, but the extent to which it is executed and achieves its intended outcomes.

Table 2. Stage-Gate Methodology for Strategic Planning

#	Phase	Stage	Objective	Key Activities	Primary Deliverables	Decision Gate (Exit Criteria)
1	Determine Readiness	Project Readiness	Determine whether strategic planning is necessary and whether management is committed to the process	• Three foundational questions • Preliminary discussions • Management commitment	Agreement to proceed with the strategic planning process	The three foundational questions have been answered satisfactorily and management authorizes the project to proceed
2		Organizational Readiness Assessment	Assess whether the organization's culture and readiness for change are compatible with a successful strategy implementation	• Execute Organizational Readiness Matrix • Culture assessment • Change assessment • Management commitment	Documented assessment of organizational readiness and recommended approach	The organization is assessed as ready to proceed, or identified corrective actions have been resolved
3		Project Charter	Establish the governance framework for the strategic planning project	• Define scope • Roles & responsibilities • Timelines and milestones • Resources • Deliverables • Communication & corrective action procedures	Documented and approved project charter	The project charter has been approved and the project is authorized to proceed
4	Develop Strategy	Management Education and Alignment	Build a common understanding of the methodology, strategic planning concepts, and enterprise-wide decision making	• Strategic planning concepts; vision & mission clarification • Enterprise-wide "bumper-to-bumper" (end-to-end) thinking; • Overview of analytical tools	Management team shares a common understanding of the planning process and its responsibilities	Management demonstrates readiness to participate effectively in strategy development
5		Strategy Development	Develop, evaluate, and select strategic alternatives through a structured planning process	• Environmental analysis • SWOT and supporting analysis • Application of strategic planning tools and strategy selection • Consensus building	Documented strategic plan, including agreed goals, objectives, strategic direction, and tactical initiatives	Management approves the strategic direction and agrees on implementation priorities
6	Roll Out	Implementation Readiness	Prepare the organization to execute the strategic plan successfully	• Assign ownership • Implementation planning • Success measures-KPIs • Performance monitoring • Identify key stakeholders	Approved implementation-ready strategic plan	The strategic plan is approved, ownership has been assigned and implementation is authorized
7		Communication Plan	Develop and deliver a communication plan for the strategic plan	• Select communication methods • Develop communication materials • Deliver Communication	Approved communication plan	The communication plan has been delivered

Source: Developed by the author

The seven stages below operationalize the three-phase framework summarized in Table 2, each with a defined objective, key activities, deliverables, and exit criteria required to pass its decision gate.

Stage 1 – Project Readiness

Stage 1 determines whether the initiative should move forward. The facilitator does not assume every organization requires strategic planning; the engagement begins with three foundational questions: Why do we need a strategic plan? How will we know it succeeded? Is the organization ready? These establish purpose, success criteria, and commitment before a detailed readiness assessment.

These elements have been addressed individually in recent literature: Vandersmissen and George (2025) emphasize planning choices must reflect organizational context; George et al.

(2024) demonstrate participation and commitment are critical to plan viability; Powell et al. (2024) highlight establishing clear goals early. Existing literature treats these in isolation; this methodology integrates them as a formal Project Readiness gate.

Stage 2 – Organizational Readiness Assessment

Successful planning requires an organization prepared to sustain change (Caci et al., 2025). This methodology assesses whether existing culture supports the capacity for change and the magnitude of change it can absorb, identifying friction points before they disrupt execution (Holm et al., 2025).

The Organizational Readiness Matrix adapts Pearce and Robinson's (2005) strategy-culture framework. Recent literature does not integrate this framework as a formal pre-strategy gate; this methodology adapts it to determine whether identified barriers should be addressed before strategy development proceeds.

In one engagement, the Stage 2 assessment revealed a senior manager's understanding was based on a single article rather than substantive experience; the author communicated this to the president, who removed the manager, and planning then proceeded successfully.

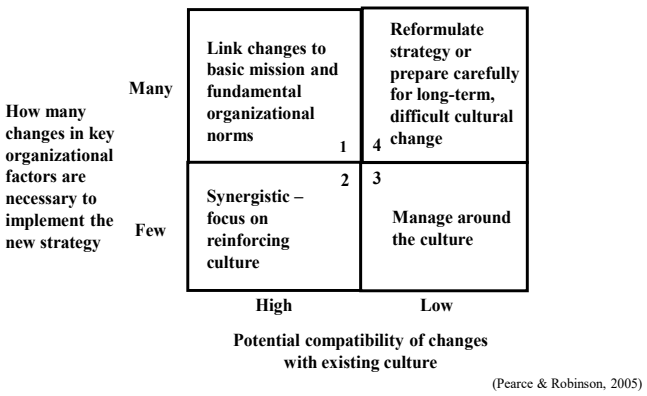


Figure 2. Managing the Strategy-Culture Relationship

Source: Adapted from Pearce and Robinson (2005).

As illustrated in Figure 2, Pearce and Robinson's (2005) original framework evaluates readiness relative to an already-selected strategy. As applied here, it is used at an earlier, pre-strategy stage, assessing general readiness independent of the direction ultimately selected during Stage 5.

Because readiness is assessed before formulation begins, general capacity is assessed once, upstream of strategy selection, rather than reassessed against whichever direction is chosen. The outcome determines whether the organization is ready or whether issues require intervention first, consistent with research on culture, leadership, and commitment as influences on implementation (Holm et al., 2025).

Stage 3 – Project Charter

Once management confirms necessity and readiness, the next step is a formal project charter defining scope, objectives, roles, and timelines — aligning with contemporary project management standards (Project Management Institute, 2021). The charter also establishes expectations for leadership participation, ensuring shared ownership (George et al., 2024; Ngwenya, 2023).

Stage 4 – Management Education and Alignment

Before formulating strategy, the management team must establish a common foundation, consistent with strategy-as-practice research supporting a shared cognitive baseline (Friis & Mathiasen, 2025). This methodology differs from strategy-as-practice research (Seidl et al., 2024) by establishing an explicit education stage, introducing participants to the framework and each tool's capabilities before formulation begins.

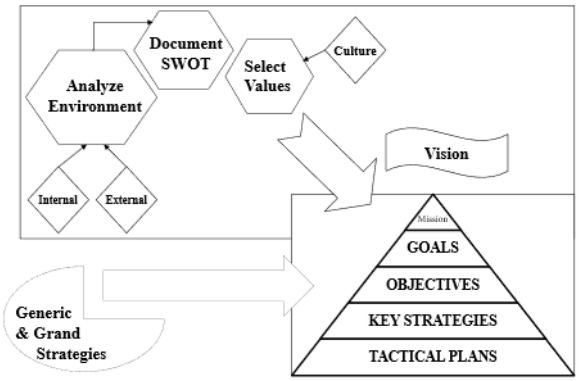


Figure 3. The Strategic Planning Framework

Source: Developed by the author.

This stage also establishes expectations for active participation: participants scrutinize assumptions and engage in constructive debate, while the facilitator guides the methodology without dictating outcomes (Morrison & Misener, 2024).

Many senior managers believe they understand strategic planning but have limited practical experience. The senior manager described in Stage 2 illustrates this: despite enthusiasm, his grasp of its requirements and sustained commitment was superficial — underscoring why managerial education must precede strategy formulation.

Stage 5 – Strategy Development

With the groundwork established, the team transitions into formal strategy formulation, marrying analytical tools with executive judgment. Practitioners systematically combine tools tailored to context (Galpin, 2023; Rengarajan et al., 2021); the facilitator pre-selects a toolkit

matched to the firm's scale, bypassing models unlikely to yield insight (Hakala & Vuorinen, 2022), while leadership retains ownership of the commitments that follow.

The methodology cross-references multiple frameworks (Rengarajan et al., 2021) to surface recurring themes — analytical triangulation — offering a more defensible foundation for priorities. Experience and intuition are evaluated alongside evidence (Hodgkinson & Sadler-Smith, 2018; Shepherd et al., 2024): divergence triggers secondary investigation rather than automatic override, with the facilitator equipping the team to reach durable consensus (Morrison & Misener, 2024). The deliverable is an actionable direction anchored by initiatives advancing the firm's vision, values, and performance objectives.

Stage 6 – Implementation Readiness

Completing the plan does not end the lifecycle. Before execution, management must verify the firm possesses the resolve, capabilities, and capital required (Vax et al., 2022), operationalizing objectives into action plans and milestones, consistent with literature on translating strategy into monitored tasks before rollout (Tawse & Tabesh, 2021). Rigorous metrics track progress and trigger corrective action (Martinez et al., 2026) — this stage serves as the decision gate before execution.

Stage 7 – Communication Plan

The final stage cascades strategic direction across the organization; a plan cannot achieve durable execution unless the workforce comprehends and commits to it (Holm et al., 2025). Priorities remain consistent enterprise-wide, ensuring purpose-built rather than informal outreach (Letlatsa, 2022). Following rollout, employees join implementation teams executing tactical plans, deepening ownership (Holm et al., 2025).

This reinforces that strategic management is iterative rather than a discrete annual event. The author engaged in longitudinal follow-up with participating firms. Because enterprises are privately held, metrics are not publicly filed; for three of the nine successful cases, reported improvements reflect figures reviewed by commercial lenders as part of credit reviews, resulting in tangible banking actions providing external supporting evidence.

The seven-stage methodology establishes a disciplined, stage-gate governance framework (Bryson, 2018; Holm et al., 2025), each phase building sequentially to ensure milestones are resolved before the next.

Implementation Challenges: Lessons Learned

A fundamental insight from facilitating strategic initiatives is that formulating the plan is rarely the primary hurdle — far more challenging is securing genuine leadership commitment and cross-functional alignment. Entrenched friction can undermine execution if not addressed proactively (Vigfússon et al., 2021). Chief among these is executive bandwidth: managers remain immersed in daily demands, often perceiving strategic formulation as a competing distraction (Tawse & Tabesh, 2021).

A related impediment is cognitive resistance to unfamiliar frameworks (Shin et al., 2022). The process is equally vulnerable to leadership abdication: functional leaders misinterpret strategic formulation as the CEO's sole preserve rather than a collective accountability (Bryson & George, 2024; Vigfússon et al., 2021), adopting a passive posture rather than co-authoring priorities.

The initiative's integrity also depends on senior leadership articulating an authentic imperative and shared urgency (Hughes, 2022). Entrenched silos further constrain alignment, as department heads fail to anticipate how localized decisions ripple across the enterprise — as in working capital, where a manufacturing manager's buffer stock is finance's trapped liquidity.

Overcoming these impediments requires deliberately conditioning the leadership team for strategic stewardship — a unified vocabulary, governance expectations, and genuine collective ownership (Bryson & George, 2024; Shin et al., 2022).

Evidence from Application of the Methodology

The following cases illustrate the framework's practical application and the dynamics observed throughout execution. While not formal empirical validation, these field-based observations show how the methodology was applied and the outcomes observed across diverse environments.

Table 3 details nine illustrative engagements: eight followed by measurable operational and financial improvements, and one early engagement, before readiness gates were formalized, in which a fully developed plan was never implemented due to insufficient client commitment. Presented as qualitative observations rather than causal claims, the reported outcomes for several successful cases were corroborated by external parties in the normal course of the firms' commercial relationships.

Table 3. Illustrative Outcomes Following Application of the Methodology

Case	Strategic Thrust	Baseline → Outcome	Observation Period
Company 1	Full company end-to-end organizational health assessment	D/E 1.62→0.92; current ratio stable in the 1.14–1.44 range	Nine consecutive years following implementation
Company 2	Inventory rationalization and workforce right-sizing	Sales ↑33%; pre-tax profit ↑131%; inventory ↓47% (sustained); staff ↓36%	Two consecutive years following implementation
Company 3	SKU rationalization	SKUs ↓45%; inventory value ↓54% (freed cash, not restocked)	Five years following implementation
Company 4	Organization-wide, end-to-end assessment	Productivity ↑37%; sales ↑~31%; current ratio ↑~500% (1.3→7.8); D/E ↓60% (0.73→0.29)	Four consecutive years following implementation
Company 5	Adopt a profit-maximization approach	Margin ↑ to 21% (best of 3 periods, from a 19%→15%→21% trajectory); current ratio ↑ from 1.06 to 4.67; D/E swung from highly leveraged (32.9) to net-cash-positive	Three consecutive years following implementation
Company 6	Organizational performance improvement to achieve cost leadership	Productivity ↑~55%; workforce ↓40%; sales ↑25%; WIP inventory ↓96%; order cycle time ↓~80% (10 days to 2 days)	One year following implementation
Company 7	Organizational performance improvement and quality management	Plant productivity ↑94%; shipping productivity ↑115%	One year following implementation
Company 8	Plant operations performance improvement	Materials ↓2% pts (39%→37%); labour ↓6% pts (25%→19%); overhead ↓5% pts (21%→16%); gross margin ↑ to 28-29%; plant labour productivity ↓80% (25→5 hrs/unit)	Three consecutive years following implementation

Source: Developed by the author

Decision-making. In practice, the methodology forced leadership teams to challenge gut-feel assumptions before committing capital. In one case, an executive team was convinced growth lay in geographic expansion; running the data through the Ansoff, BCG, and Grand Strategy matrices told the opposite story — the real opportunities sat within their existing footprint. Leadership abandoned the expansion and redirected capital into high-conviction initiatives.

Organizational readiness. A strategy is useless without the operational muscle or culture to execute it — why the Stage 2 Readiness Matrix served as an uncompromised gatekeeper (Vax et al., 2022). Enterprises demonstrating readiness moved into formulation; those exposing critical bottlenecks saw planning stopped until resolved.

Implementation and outcomes. Execution was evaluated not by whether binders were filled, but by whether the operational and financial needle moved. Implementation was followed by inventory rationalization, released working capital, and gains in productivity and margins. Lenders expanded credit and loosened covenants, and in one case, de-risking culminated in the business's sale at target valuation.

Evidence Limitations. External stakeholders — lenders adjusting facilities, buyers completing acquisitions — provide supporting evidence consistent with the reported outcomes, offering practice-based evidence and a foundation for future empirical research.

Guiding Principles

These principles evolved through repeated application and refinement during SME projects — recurring observations that shaped the methodology's development, examined through both literature and practitioner experience.

Principle 1: Strategic planning requires participants to understand the concepts and analytical tools before they are expected to apply them.

Value depends on understanding what tools examine and how to apply them (Evans, 2026), so this methodology integrates education directly into the process: before each major element, participants develop a common understanding limited to what they need. This creates a recurring sequence — education, understanding, application — particularly relevant to SMEs, where teams have limited time and varying familiarity with formal planning. This gap was directly observed where a senior manager's understanding was based on a single article, underscoring the need for deliberate education.

Principle 2: Strategic planning should begin by establishing purpose, defining success, and assessing organizational readiness before formal planning activities commence, and progress thereafter should continue to be governed by explicit decision points rather than automatic advancement.

The methodology begins with three questions establishing purpose, success criteria, and preparedness, using the Organizational Readiness Matrix (Pearce & Robinson, 2005; Pirola et al., 2022). This discipline continues throughout: at critical points, participants must determine whether sufficient understanding or readiness exists to proceed. The consequence of bypassing this is illustrated by Company 9, where a fully developed plan was never implemented because commitment diminished and readiness had not been rigorously confirmed.

Principle 3: Strategic decision-making should integrate managerial judgment and intuition with objective evidence and established strategic management frameworks.

Frameworks structure examination but do not eliminate the need for judgment (Shepherd et al., 2024). This methodology treats decision-making as both art and science (Park, 2024). When judgment and evidence diverge, the discrepancy triggers further investigation. In one case, management believed geographic expansion was the strongest opportunity; the Ansoff, BCG, and Grand Strategy matrices instead recommended penetration and complementary products — the differences were investigated before a decision was reached.

Principle 4: Organizational ownership develops through meaningful participation in both strategy development and execution.

Research shows employee involvement can range from consultation to broad participation (Fasth & Tengblad, 2023). Ownership extends into execution, reflecting research on psychological ownership (Melander et al., 2024) — illustrated by the Readiness Matrix,

where participants determine their position before the quadrant's meaning is revealed. This pattern held across engagements: in both distribution company cases (Table 3), decisions were reached through cognitive conflict rather than being handed down from the top. Both plans succeeded.

Principle 5: The strategic planning process should be designed in advance based on the organization's circumstances and strategic issues.

Not every tool is equally relevant to every organization (Rengarajan et al., 2021; Lubeniqi et al., 2026). The facilitator determines structure and tools in advance rather than selecting opportunistically. This was evident with Company 2, where the facilitator selected different tools than the client wanted, leading to an unanticipated conclusion: adding complementary products rather than confirming the original direction.

Principle 6: Strategic planning should extend beyond plan development through implementation, follow-up, evaluation, and subsequent review and renewal.

Implementation research confirms this remains constrained by managerial and organizational barriers (Tawse & Tabesh, 2021; Vigfússon et al., 2021). This methodology's development leads directly into implementation preparation, with progress monitored (Harrison & Montague-Mfuni, 2025). Company 4 illustrates the positive case: the plan was revisited and renewed for two years as conditions shifted. Company 9 illustrates the opposite — because the plan was never implemented, this discipline never had the chance to operate."

4. Discussion

This discussion examines the methodology's contribution relative to existing research, and its practical contribution and proposed benefits for SMEs, distinguishing these from empirically demonstrated outcomes.

Contribution of the Proposed Methodology

The principal contribution is not new concepts or tools, but the integration and sequencing of established practices within a practical, decision-based methodology for SMEs. Existing literature provides substantial knowledge on strategic analysis, readiness, participation, workshops, implementation, and tools — but these have largely developed as distinct streams (Pregmark & Berggren, 2021; Seidl et al., 2024; Vandersmissen & George, 2024; Lubeniqi et al., 2026). This methodology brings them together within a single process from preparation through strategy development, implementation, execution, and renewal.

The contribution also lies in how it is conducted: guiding principles require education before application, purpose and readiness established before planning, judgment considered alongside evidence, ownership through participation, the process designed in advance, and continuation through renewal — with explicit decision points requiring sufficient understanding before advancement. Together, these position the methodology as more than a

sequence of activities: an integrated approach designed around SMEs' managerial and resource realities.

Differentiation from Existing Strategic-Planning Approaches

The individual concepts are well established; the differentiation lies in how they are selected, integrated, and sequenced within a single process. Table 4 compares the methodology's characteristics with approaches identified in the literature and highlights where it extends existing practice.

Table 4. Comparison of the Proposed Methodology with Existing Strategic-Planning Approaches

Strategic-planning element	**Existing literature/approaches**	**Proposed methodology**	**Differentiation / contribution**
Organizational readiness before strategic planning	Readiness is recognized as important in preparing SMEs for change (Pirola et al., 2022)	Readiness is assessed before formal planning begins	Makes readiness an explicit early-stage assessment and decision point for proceeding
Management education and preparation	Management education strengthens SME managerial capabilities (Evans, 2026)	Participants are educated before each major planning element is applied	Embeds **education → understanding → facilitated application** within the planning process
Facilitation, participation, and organizational ownership	Broader participation in strategic conversations and workshops is recognized as valuable (Pregmark & Berggren, 2021; Fasth & Tengblad, 2023)	Participation extends beyond senior management into strategy development and tactical-plan execution	Integrates **broader organizational participation across both strategy development and execution** to develop ownership
Integration and triangulation of multiple analytical tools	Strategic tools may be selected and combined for different circumstances (Rengarajan et al., 2021)	Outputs from multiple tools are compared for convergence and conflicting conclusions are investigated	Integrates **systematic triangulation of multiple tool outputs** before strategic decisions are reached.
Integration of strategy formulation with implementation readiness	Research recognizes the challenges of translating strategy into implementation (Tawse & Tabesh, 2021; Vigfússon et al., 2021)	Implementation preparation is incorporated before execution begins	Integrates **tactical plans, responsibilities, resources, and monitoring mechanisms** within the strategic-planning process
Communication and broader organizational alignment	Communication and organizational alignment are recognized as important to strategy implementation (Tawse & Tabesh, 2021; Gandrita, 2023)	Communication and broader participation extend from planning through implementation and annual review	Integrates **communication and organizational alignment throughout the planning, execution, and review-and-renewal cycle**
Integrated, sequenced, decision-based SME methodology	Existing SME approaches provide strategic-planning frameworks and individual planning elements (Dhlamini, 2024; Lubeniqi et al., 2026)	Seven stages integrate readiness, education, participation, analysis, implementation, communication, and review	Integrates these elements within an **end-to-end process governed by explicit decision points**

Source: Developed by the author

Table 4 demonstrates that differentiation does not arise from any single concept, but from how elements are integrated and sequenced: readiness becomes an explicit early decision point; education precedes application; participation extends into execution; outputs are triangulated; implementation preparation forms part of planning — distinguishing the methodology as integrated rather than a collection of independent activities.

Company 6 illustrates these elements operating together. The Stage 2 assessment identified limited familiarity among management; Stage 4 addressed this through element-specific education, including a workshop immediately preceding formulation. During SWOT analysis, the team reached its own empirical conclusions before the resulting quadrant was revealed, removing facilitator bias. The initiatives ultimately selected followed directly from this team-derived conclusion.

Practical Contribution and Proposed Benefits

The practical contribution lies in providing SMEs a structured approach designed around limited managerial time and resources — focusing the process on the organization's circumstances, selecting tools in advance, and connecting development with implementation and review.

Potential benefits include: advance preparation focusing limited time on relevant analyses; education developing understanding for meaningful participation, while broader involvement develops ownership; integrated implementation preparation maintaining continuity between planning and execution; and a repeatable review-and-renewal process for periodically reassessing direction rather than recreating the plan.

These benefits are potential advantages arising from the methodology's design rather than empirically demonstrated outcomes; this paper does not establish that it improves organizational performance, and independent empirical evaluation would be required.

Taken together, the methodology contributes to the literature by integrating established concepts within a structured SME process — a practice-tested, iteratively refined approach making development and implementation easier to follow than assembling disconnected tools without guidance on sequencing.

5. Limitations

This methodology should be interpreted within several limitations. It is practitioner-developed and evolved through repeated application rather than a formal empirical study; though grounded in the literature, it has not been subjected to independent empirical validation, and this paper does not establish that its application causes improvements in decision-making, implementation, or organizational outcomes.

A second limitation relates to context: developed primarily within SMEs, not systematically evaluated for larger, public-sector, or not-for-profit organizations.

A further limitation concerns the documented cases. Of approximately 25 engagements, only nine are documented — eight successful and one where the methodology was not fully implemented. This concentration toward successful, well-documented engagements may not represent the full range of outcomes, and because development rests on a single practitioner's observations, the case accounts have not been independently corroborated.

6. Conclusions

This paper addresses a practical problem: not an absence of knowledge, but fragmentation of planning elements across research and practice. This methodology responds by integrating established concepts within a seven-stage process, supported by principles emphasizing education before application, readiness and decision points governing progression, judgment alongside evidence, ownership through participation, advance design, and continuation through renewal.

The methodology is designed around SMEs' practical realities, where time, resources, and expertise may be limited. Its repeatable design is intended to enable periodic review and renewal with reduced dependence on external facilitators. Strategic planning should be viewed as continuing management, not an exercise ending with the plan.

This methodology provides a conceptual foundation for a more integrated approach to SME strategic planning. Its proposed benefits now require independent empirical evaluation across different contexts and stages of development.

Implications for Practice

This methodology has implications for both SME owners/managers and facilitators. For management, it provides a structured approach within constraints of limited time and resources, concentrating on the most relevant tools; integrated education also develops transferable skills, enabling teams to undertake subsequent renewal cycles with reduced dependence on facilitators.

For facilitators, the methodology has implications for process design and role: developing an understanding of the organization beforehand, then educating and guiding analysis without prescribing conclusions — building participants' capability to undertake future planning themselves.

For employees, the methodology provides opportunities to contribute to strategic discussions and participate in executing tactical plans, building organizational understanding and transferable skills.

Future Research

Future research should examine specific elements and their relationships — whether education improves understanding; whether readiness assessment influences implementation; whether participation contributes to ownership; whether triangulation affects decision-making; and whether decision points influence decision quality.

The methodology should also be evaluated as an integrated process: comparative studies could examine SMEs using it alongside other approaches, and longitudinal research could examine whether proposed benefits are sustained over time. A further area concerns boundary conditions — whether organizational size, industry, or environmental uncertainty influence application or outcomes.

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No additional data are available.

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