



Gracjana Noga

Studium Doktoranckie  
Akademii Ekonomicznej  
w Krakowie  
Wydział Ekonomii i Stosunków  
Międzynarodowych

# Enterprise Strategy Implementation Methodology

Received 15 May 2007; accepted 25 July 2007

## Introduction

One of the fundamental determinants of success of an enterprise is to have good operational strategy and to implement it readily and skillfully. As evidenced in the economic practice, the enterprises which concentrate on developing strategy tend to pass over the aspect of effective implementation of that strategy. Consequently a huge gap remains between the readymade strategy and practice, since even the best plan or strategy will not guarantee success of an enterprise on the market if they are not efficiently and effectively implemented<sup>1</sup>.

Yet another obstacle lies in poor theoretical recognition of the issue of strategy implementation. The majority of publications on strategic management take up the question of formulating strategy, while its implementation is covered by few studies only; still, the existing works lack terminological coherence in describing the process, hence the ambiguity in defining the scope of the matter.

Moreover, analyzing implementation from the angle of strategic management seems rather insufficient. The issue of putting into practice certain changes, new solutions or improvements in an enterprise has been described in the methodologies of various management concepts. Their output can be used to facilitate the development of a general strategy implementation model.

This paper is an attempt at producing methodology of implementing strategy in an enterprise, the task itself being preceded by an overview of the literature on the course of implementation processes, followed by the presentation of the author's approach to the problem.

## 1. The essence of implementing enterprise strategy

In his formulation of strategy, C. von Clausewitz defined it as the art of coordinating the actions undertaken by military, political, economic and moral forces during a conflict or when preparing to defend a nation or a group from an act of aggression<sup>2</sup>. The notion has also been applied in other fields of study ever since.

Strategy was introduced into organizational management by A. Chandler, an American economist who in his fundamental study from the 1960s, *Strategy and Structure*, described strategy as 'the determination of the basic long term goals and objectives of an enterprise, and the adoption of courses of action and the allocation of resources necessary for carrying out these goals'<sup>3</sup>. When defined as such, strategy is approached as a specific lodestar for an enterprise, showing the direction in which to proceed in order to achieve the desired position of that enterprise. Strategy gradually became a tool used to maintain equilibrium between an enterprise and its increasingly turbulent surroundings, which was reflected in the successive definitions of strategy, emphasizing that strategy is a combination of decisions or a concept of action intended to maintain balance between the enterprise and its external environment, both current and future<sup>4</sup>. M. E. Porter defined strategy as an effective program formulated for each sphere of activities of the organization and coordinating a variety of functions<sup>5</sup>. P. Wright, Ch. D. Pringle and M. J. Kroll pointed out that strategy refers to the planned outcomes (determined by the management of the enterprise) in relation to the mission and goals of the enterprise<sup>6</sup>.

As evidenced by the examples given above, the literature on the subject offers a range of definitions of strategy which provide for an overview of the essence of strategy, as well as of the different methods of defining strategy. It is rather difficult to point to a single definition which would grasp the substantial intentions of the authors<sup>7</sup>. Those defining the notion of strategy either emphasize varying elements and components of strategy or approach the defined term from diverse perspectives<sup>8</sup>.

When attempting at capturing those essential elements, it must be concluded that strategy is an operational concept adopted by the management for implementation in order to guarantee the fulfillment of the assumed long-term goals. Strategies are mostly general plans targeted as the possibly full utilization of the productive potential of the system to achieve the assumed objectives<sup>9</sup>.

A strategic plan stems directly from strategy as its materialization. The plan, like any other, must have the following three characteristic features: it must refer to the

future, it must refer to action, and it must be a determinant of either individual or collective identification or causality<sup>10</sup>. A strategic plan is a collection of decisions which determine the goals and their modifications resulting from the requirement to adjust to the changes in the surroundings, the resources inevitable to achieve the assumed goals and the methods to acquire, distribute and utilize these resources<sup>11</sup>. The strategic plan covers the following elements<sup>12</sup>:

- Mission and vision statement
- Precisely defined strategy, including the long-term objectives
- Evaluation of resources, organizational structure and external surroundings of a firm
- The list of target benchmarks, used as the reference base in evaluating the degree of fulfillment of the long-term objectives
- The major planes which require modifications in order to achieve the long-term objectives
- The set of forecasted income and financial outcomes

Same as strategy, implementation is difficult to define. The term itself comes from Latin *implementum* which means 'filling up', 'fulfillment'<sup>13</sup>. Implementation is understood here as an act of fulfilling something, its expression in practical terms, ensuring its realization using specific means. In the field of management, A. Stabryła defines implementation as introducing in practice certain theoretical models or functional projects which include a range of innovations and improvements<sup>14</sup>.

When this notion is reflected in strategic management, several approaches to the position of implementation in the process of strategic management can be pointed out based on an analysis of the relevant literature. In the first approach, implementation is not taken into account in strategic planning, and the limits of strategic management are restricted to strategic choice<sup>15</sup>. In this case, implementation is considered as the current tasks, i.e. those included in operational management. In the second approach, implementation is positioned between planning and control<sup>16</sup>, thus developing a system which complies with the cycle of an organized action: plan – fulfillment – control. However, in most cases strategic planning is divided into two stages only, i.e. strategic planning and strategy implementation<sup>17</sup>. The planning stage is intended to define strategy of the enterprise, while the implementation stage covers putting strategy effectively into practice. Control, limited in this case to controlling and considered as a system, supports the two processes. Control has the form of strategic controlling if it refers to formulating strategy, or operational controlling when used to support implementation of the strategy.

Assigning implementation to different positions in the structure of strategic management results in diversifying the functions of the process. The stage is also attached

various names. In its minimum scope, implementation corresponds with strategy fulfillment<sup>18</sup>. The process is intended to fulfill the assumptions behind the strategic plan and to have the structure or the information and decision-making processes adjusted to it. Some of the authors mention strategy implementation and regard this stage as planning and allocation of the resources required for the implementation, determining modifications to the organizational structures based on the assumed strategy, and introducing the new system of: incentives and information, in-service training, management style<sup>19</sup>. The tasks fulfilled at this stage were discussed in detail by A. A. Thompson and A. J. III Strickland, who formulated them as follows<sup>20</sup>:

- Developing capacity to achieve the assumed goals by means of the strategy;
- Allocating resources with preference for the critical areas;
- Drawing up fulfillment budgets;
- Defining operational procedures and policies;
- Motivating people to fulfill individual tasks, group tasks or tasks for wider sections within the enterprise;
- Influencing modifications to the organizational culture which enable successful implementation of the strategy;
- Developing the communication system, including the information system, which enables efficient flow of information;
- Maintaining adequate level of leadership in order to implement the strategy.

Putting strategy into practice is described in the literature as well. This process is based on preparing functional strategies and adjusting organization to the introduced strategy<sup>21</sup>.

From a wider perspective, implementation means preparing to implement, followed by the fulfillment of the planned tasks and the assessment of the achieved results. This approach to strategy implementation is presented, among others, by J. M. Lehner, who mentions preparing the implementation tasks and their fulfillment – establishing structures, appointing workgroups, preparing resources, realization targeted at the optimum fulfillment of the production programs<sup>22</sup>. The notion of implementation is approached in a similar manner by M. Lisiński, who divided the implementation stage into *initiating and fulfilling strategy*<sup>23</sup>. The stage of initiating strategy includes a diagnostic analysis of the organization, intended to assess the degree of adjustment of that organization to the assumed strategy. The following stage is undertaking improvement measures intended to adjust the organization to the strategy. The successive stage covers the fulfillment of the strategic plan and the assessment of the obtained results.

An analysis of the notion of implementation in strategic management shows the diversity of approaches to the position of implementation and its function in the

management structure, ranging from the narrow approach to implementation, corresponding only to the fulfillment of the tasks provided for in the plan, to considering implementation as the process which guarantees preparation of implementation, its fulfillment and control of the course of the tasks. A group of the authors believe that the control process is included in that procedure, while others consider control as the stage which follows implementation. Seemingly the control stage should refer directly to the strategy implementation process, since the course of the implementation must be monitored continuously to provide for remedy measures when deviations occur. Apparently this role is played by controlling.

J. Rokita pointed out that implementation equals introduction, the latter being understood as adjusting organization to strategy, and the fulfillment process is included in operational management. According to the author, the problem of implementation is not solved completely by strategic management. Therefore it seems purposeful to place implementation in the structure of managing enterprise as shown on Figure 1 (see Fig. 1).

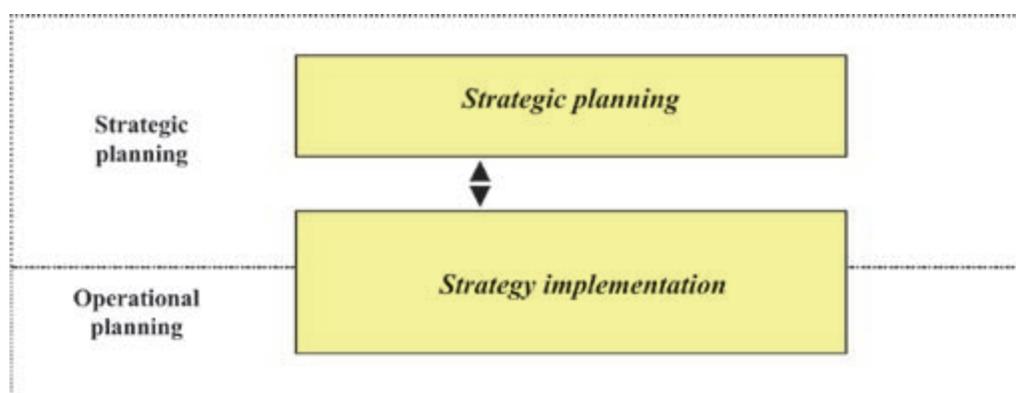


Figure 1. The position of strategy implementation in the structure of managing enterprise  
From: the author's concept

## 2. An overview of the implementation processes in the light of the literature on the subject

When analyzing the issue of implementation, it does not suffice to look into it in the aspect of strategic management; its analysis from the perspective of other management concepts must be undertaken as well.

The literature on the organization and management studies touches upon the problem of implementation by reference to *putting new solutions into practice*. K. Mreła pointed out in his works that putting an organizational project into practice is the most difficult stage in the cycle of improving organization of the enterprise. The author concluded that '...effectiveness of an organizational undertaking depends on correct preparation and efficient realization of the planned solutions'<sup>24</sup>. He proposed dividing the implementation stage into the following five steps:

- drawing up and approving of the schedule for the preliminary works and the organizational start-up,
- preparing technical conditions,
- preparing the executors,
- proper start-up,
- control and analysis of results<sup>25</sup>.

The issue of implementation is also discussed widely in *project management*. A. Stabryła described the module of completing an undertaking as narrowed down to the implementation stage and the operational stage. The implementation stage includes:

- executive planning and organization of implementation,
- fulfillment,
- start-up and preliminary operation.

In turn, the operational stage includes:

- the course of direct production processes,
- the course of logistic processes,
- the course of management processes.<sup>26</sup>

The implementation stage includes preparing an undertaking, the stage of proper implementation and control. The operational stage is the process of full operation of the system.<sup>27</sup>

Yet another important management concept relevant for implementation is *change management*. The procedural methodology in change management as defined by Z. Mikołajczyk presents the following sequence of actions<sup>28</sup>: the preparation stage, the implementation stage, and the assessment stage. Having regard to the notion of implementation, the components of the relevant two of these stages are described below – the implementation stage and the assessment stage. The implementation stage includes<sup>29</sup>:

1. Developing detailed change and implementation projects.
2. Preparing implementation: informing the staff of the arranged schedule of changes and obtaining resources to carry out the project; developing the schedule of implementation and trainings for the staff.
3. Putting the change project into practice with regard to the structures, the resources, the HR policy and employee behavior.

4. Appropriate piloting of the implementation process and of elimination of the obstacles.

The assessment stage includes the following tasks<sup>30</sup>:

1. Assessment of the results of changes from the perspective of economic effectiveness and social consequences.
2. Enhancement of the achievements made hitherto by further adapting to the changes in the surroundings.

When referring to the contemporary management concepts, it is worthwhile to look at the methodology of 'Lean Management' offered by M. Lisiński, the last three stages of which are interesting from the viewpoint of implementation, i.e.<sup>31</sup>:

- I. The stage of drawing up improvement project
  1. Choosing the form of improvements
  2. Pointing to the list of auxiliary techniques
  3. Planning improvements
  4. Preparing the improvement project implementation plan
- II. The stage of preparing improvements for implementation
  1. Determining the rules and methods of monitoring restructuring undertakings
  2. Defining the process of managing restructuring undertakings
  3. Defining the methods of staff trainings
- III. The stage of applying improvement project
  2. Implementing solutions
  3. Control of the implemented solutions

Another contemporary management method which covers the question of implementation is 'benchmarking'. A number of methodologies are proposed in the literature, all of them including the implementation stage. W. M. Grudzewski and I. K. Hejduk<sup>32</sup> pointed out that this stage begins with defining the goal to be achieved by the organization by implementing improvements; the other tasks include preparing the fulfillment plan, the operational schedule, the calculation of costs, implementing the fulfillment plan by means of full involvement of the management staff in the works related to introducing changes and monitoring progress of the implementation works, and drawing up final report.

In the methodology of 'Reengineering', yet another management concept<sup>33</sup>, implementation is included in the transformation stage. The stage involves carrying out pilot tests, evaluating personnel, preparing implementation, training personnel, putting the solution into practice, embed the mechanisms of ongoing process improvement.

An overview of the selected and briefly discussed methodological concepts related to implementation leads to the well-founded conclusion that implementation should be preceded by appropriate preparation of the organization (its organizational structure, the employees). It is necessary to develop action plan and schedule their fulfillment. It is also essential to pilot implementation and undertake remedy measures on an ongoing basis. When developing the methodology of strategy implementation, it is worthwhile to make use of all the concepts in which the implementation process is defined, even though it differs between the particular ideas (Fig. 2).

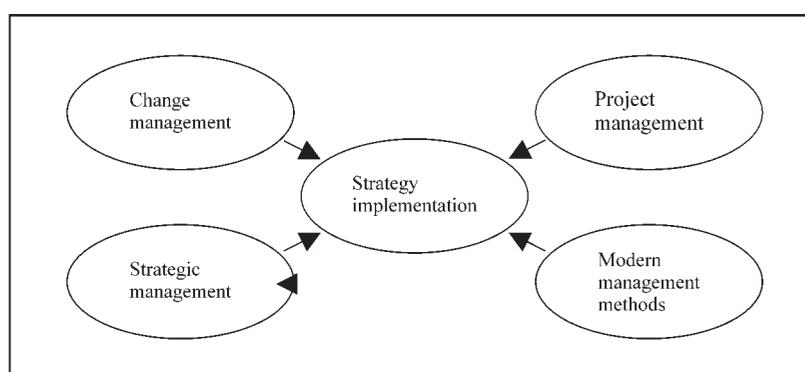


Figure 2. The concepts of organization and management studies which can be applied in developing strategy implementation methodology.

### 3. Suggested strategy implementation methodology

An analysis of the output of strategic management and other methodologies proposed with regard to organization management can be used as a basis to suggest enterprise strategy implementation methodology which is presented on Figure 3 (see Fig. 3). This concept obviously covers all the tasks which should be included in strategy implementation.

It has been assumed in the proposal that the strategy implementation process includes three interrelated and coherent modules<sup>34</sup>: preparing to implements strategic plan, implementing and implementation assessment. The system of operational controlling is built into the modules to guarantee proper course of the strategy implementation process.



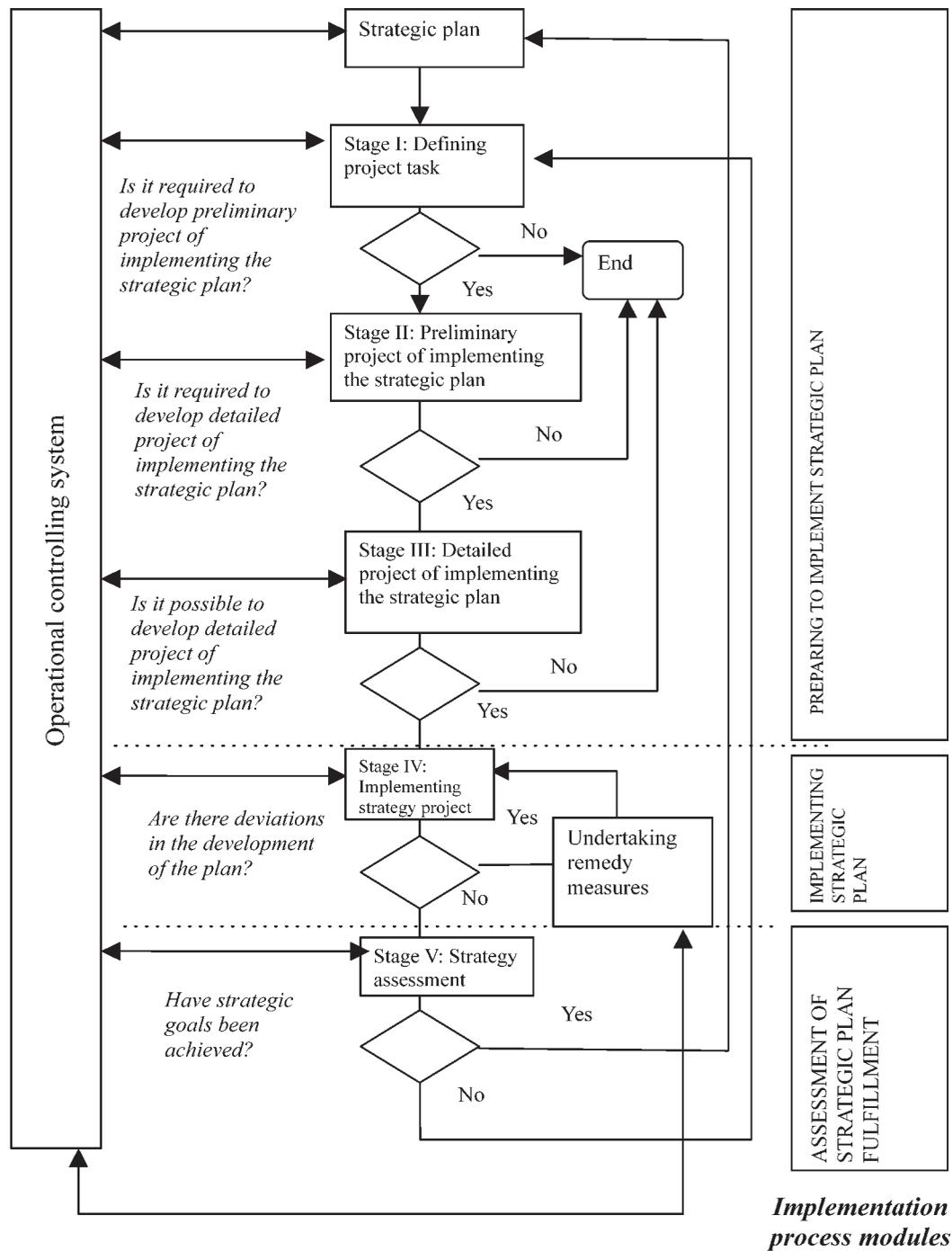


Figure 3. Structure of enterprise strategy implementation process  
From: the author's concept

The major modules included in the strategy implementation process are discussed briefly below.

### **Module I – Preparing to implement strategic plan**

*Stage I: Defining project task* aims at forwarding for fulfillment and approval by the executive department of the objective of the undertaking concerned with strategy implementation. It covers the following sequence of actions:

1. Defining the goal, materialized by a sequence of characteristics which describe the goal fulfillment degree.
2. Defining the terms and criteria of assessment used as a basis to determine the degree of goal fulfillment.
3. Specifying the resources which should be at the disposal of the enterprise to implement the strategy.

After the last step is fulfilled, it must be decided whether the implementation process is to be continued or not. If we conclude from the analysis of the acquired information that we are unable to effectively carry out the implementation process, the proceedings related to implementation should be ceased; otherwise we can proceed to the successive stage.

#### *Stage II: Developing preliminary project of implementing strategic plan*

This stage is aimed at developing preliminary implementation project, which in this case comes down to producing framework concept of the strategic plan implementation project. This concept is understood as a general draft of changes in the components of internal structure of the enterprise and its surroundings and the requirements regarding the resources necessary to implement the strategy. It consists in the following sequence of actions:

1. Determining the preliminary solutions regarding the degree of adjustment of the static organization (organizational structure) and the dynamic one (organizational courses) to the strategy. The scope of the solutions should correspond with all business functions of the enterprise.
2. Defining the scope of changes in the surroundings of the enterprise.
3. Analyzing accessibility of resources in the context of the above scope of changes in the enterprise and its surroundings.

Upon concluding the tasks undertaken within this stage, the preliminary project needs to be verified. This verification refers in particular to confirming feasibility of the changes provided for in the project with regard to the terms and criteria of assessment defined in the previous stage. A positive result of verification of the preliminary project is the determinant of proceeding with the works on developing the detailed project; otherwise the works must be stopped at this point.

*Stage III: Developing detailed project of implementing strategic plan*

The major objective behind this stage is to specify the preliminary project and to present it in its usable version as documentation in the form of a strategic plan. This stage is divided into the following steps:

1. Determining the detailed project of operationalization of the goals, assigning resources to these goals and defining the methods of their fulfillment.
2. Producing detailed description of the organizational structure of the enterprise which is to be implemented in order to ensure that the goals are fulfilled. Preparing detailed structural solution, including detailed harmonization of the tasks in time and in space.
3. Defining the information system for given enterprise; the system must ensure efficient reporting on progress in strategy implementation.
4. Developing functional strategies in the form of functional strategic plans.

Developing detailed project referred to in the sequence of actions given above will also apply in the cases where the third strategy level is defined for given enterprise, i.e. the level of strategic business unit. In this case the strategy of the unit must be coherent with the strategy of the enterprise as a whole.

**Module II – Implementing strategic plan**

*Stage IV: Implementation stage* which comes down to effective implementation of the developed strategic plan. It covers the following sequence of actions:

1. Fulfillment of the strategic plan means undertaking the actions targeted at applying the strategy. Effective realization of this sequence of actions depends on the proper completion of the tasks in all the previous modules.
2. Implementation control intended to supervise the completion of the planned tasks.
3. Piloting implementation and overcoming obstacles, including psychological barriers.

The implementation stage is essential. The implementation process must be monitored continuously during the completion of the tasks. Remedy measures must be undertaken, if deviations occur; otherwise proceed to the last module.

**Module III – Strategy assessment**

*Stage V: Strategy assessment* is based on measuring and assessing the degree of strategy fulfillment. The stage includes the following sequence of actions:

1. Strategy measurement, which in this case comes down to measuring organizational efficiency, carried out by means of selecting the factors important for the fulfillment of the strategy, defining their condition, and the assessment of these factors.
2. Assessment of results refers to the assessment of the achieved results. It informs whether the strategic goals have been fulfilled or not. When this partial problem

is solved, it is necessary to refer to the assessment terms and criteria assumed in the first stage.

The implementation process includes operational controlling, i.e. the system of supporting the management staff of the enterprise in the process of strategy implementation. The system utilizes management accounting to make operational decisions.

### Summary

The issue of developing strategy implementation process methodology touched upon in this paper is an attempt at finding solution to this essential question. Looking at the problem in the context of structuring actions, i.e. analyzing the method of procedure undertaken with regard to applying the strategy neither clears out all the ambiguities nor offers explanation to all the doubts. Still, it enables looking at strategy implementation from a research perspective which somewhat differs from the commonly adopted procedures.

This approach to the concept of implementation emphasizes other problems as well, the solution of which shapes the final efficiency of that process. One of them is the instrumental aspect, narrowed down to analyzing and classifying the strategy implementation methods. Another one is the problem of organizational conditions which determine fulfillment of the process by means of developing infrastructure.

### Bibliography

1. Ackoff R.L., *Redesigning the Future*, Mc Graw – Hill, New York, 1997
2. Bartol K.M., Martin O.C., *Management*, 3rd edition, Boston: Irwin, McGraw-Hill, 1998
3. Byars L.L., *Strategic Management, Planning and Implementation, Concepts and Cases*, Harper and Row, New York 1987
4. Certo S., J. Peter, *Strategic Management*, Random Mouse, New York 1988
5. Chandler A.D., Jr., *Strategy and Structure*, The M.I.T Press, Cambridge, Massachusetts, 1962
6. David F.R., *Strategic Management*, Macmillan Publishing Company, New York 1991
7. *Doskonalenie struktury organizacyjnej*, red. Stabryła A., Trzcieniecki J., Wyd. AE Kraków, 1988
8. Dess G.G., Miller A., *Strategic Management*, McGraw-Hill Inc., New York 1993
9. Eminentne G., A Strategic Management Model: Progress Report On An Italia Research, „*Economia Aziendale*”, 1983, nr. 3

10. Galata S., *Wprowadzenie do zarządzania strategicznego*, Wyd. AE Kraków, 2004
11. Grant J.H., *Corporate Strategy: A Synthesizing Concept for General Management*, working paper Graduate School of Business University of Pittsburgh, March 1984
12. Griffin R.W., *Podstawy zarządzania organizacjami*, PWN, Warszawa 1998
13. Grudzewski W.M., Hejduk I.K., *Metody projektowania systemów zarządzania*, Difin, Warszawa 2004
14. Hill Ch. W. L., Jones G.R., *Strategic Management. An Integrated Approach*, Houghton Mifflin Company, 1995
15. Hofer C.W., Schnedel D., *Strategy Formulation: Analytical Concepts*, St. Paul 1978
16. *Informacja zarządcza w procesie formułowania i realizacji strategii firmy*, red. Świdzka G.K., Difin, Warszawa 2003
17. *International Dictionary of Management*, red. Johansen H., Page G., London 1990
18. Johnson G., Scholes K., *Exploring Corporate Strategy*, Prentice Hall, New York 1989
19. *Kierowanie*, Stoner J. A. F., Frejman R. E., Gilbert D. R., PWE, Warszawa 2001
20. Koontz H., O'Donnell C., Wehrich H., *Management*, McGraw-Hill Book Co., New York 1984
21. Krawiec F., *Strategiczne myślenie w firmie*, Difin, Warszawa 2003
22. Lehner J.M., *Implementierung von Strategien. Konzeption unter Berücksichtigung von Unsicherheit und Mehrdeutlichkeit*, Gabler Verlag, Wiesbaden 1996
23. *Leksykon zarządzania*, Difin, Warszawa 2004
24. Lisiński M., Ostrowski B., *Lean Management w restrukturyzacji przedsiębiorstwa*, Antykwa, Kraków 2006
25. Lisiński M., *Metody planowania strategicznego*, PWE, Warszawa 2004
26. Lock D., *Project Management*, Gower Publishing, Brookfield 1993
27. Manganelli R.L., Klein M.M., *Reengineering*, PWE, Warszawa 1998, s. 26
28. Marchesnay M., *Zarządzanie strategiczne. Geneza i rozwój*, Poltex, Warszawa 1994
29. Mikołajczak Z., *Zarządzanie procesami zmian w organizacjach*, Wyd. GWSH, Katowice 2003
30. Mreła K., *Struktury organizacyjne, Analiza wielowymiarowa*, PWE, Warszawa 1983
31. Mreła K., *Złożoność problematyki struktur organizacyjnych*, Problemy Organizacji, Warszawa 1980, nr. 2,
32. Nasierowski W., *Formułowanie strategii przedsiębiorstwa*, Wyd. INGO, Warszawa 1995
33. Penc J., *Strategie zarządzania*, Agencja Wydawnicza Placet, Warszawa 1999
34. Porter M.E., *The Competitive Advantage of Nations*, The Free Press, New York 1990
35. Pszczołowski T., *Mała encyklopedia prakseologii i organizacji*, Zakład Narodowy imienia Ossolińskich, Wrocław 1978

36. Rokita J., *Zarządzanie strategiczne*, PWE, Warszawa 2005
37. Romanowska M., *Zarządzanie strategiczne firmą*, Centrum informacji menedżera, Warszawa 1995
38. Rue L.W., Holland P.G., *Strategic Management, Concepts and Experiences*, McGraw – Hill, New York 1986
39. Stabryła A., *Zarządzanie projektami ekonomicznymi i organizacyjnymi*, PWN, Warszawa 2006
40. Stabryła A., *Zarządzanie strategiczne*, PWN, Warszawa – Kraków 2002
41. Szablewski A., Tuziemek R., *Wycena i zarządzanie wartością firmy*, Poltext, Warszawa 2005
42. Thompson A.A., Strickland A. J. III, *Crafting and Executing Strategy: Text and Readings*, McGraw Hill/Irwin, New York – Burr Ridge 2001
43. *Uniwersalny Słownik Języka Polskiego*, PWN, Warszawa 2003
44. *Zarządzanie*, red. Koźmiński A.K., W. Piotrowski, PWN, Warszawa 2006

#### (Footnotes)

- <sup>1</sup> As confirmed by a number of studies carried out in Poland and abroad, such as the study by D. Norton showing that 90% of the US-based enterprises are unable to effectively implement the assumed strategy. Merely 5% of the employees understand the vision and mission of their enterprise, and 85% of the heads devote less than one hour in a month to discuss the effects in this area. In 60% of the companies the budget is not interconnected with the strategy, and only 25% of the managers are remunerated with regard to strategy fulfillment (A. Szablewski, R. Tuziemek, *Wycena i zarządzanie wartością firmy*, Poltext, Warszawa 2005, p. 95)
- <sup>2</sup> C. Bussenault, *Organisation et Literatura gestion de entreprise*, Vuibert, Paris, 1990, quoted in the Polish version of the paper from: S. Galata, *Wprowadzenie do zarządzania strategicznego*, Wydawnictwo AE Kraków, 2004, p. 57
- <sup>3</sup> A. D. Chandler, Jr., *Strategy and Structure*, The M.I.T Press, Cambridge, Massachusetts, 1962, p. 13
- <sup>4</sup> G. Eminentne, *A Strategic Management Model: Progress Report On An Italia Research*, „Economia Aziendale”, 1983, nr. 3, s. 308, J. H. Grant, *Corporate Strategy: A Synthesizing Concept for General Management*, working paper Graduate School of Business University of Pittsburgh, March 1984, p. 1
- <sup>5</sup> M. E. Porter, *The Competitive Advantage of Nations*, The Free Press, New York 1990, p. 34
- <sup>6</sup> P. Wright, Ch. D. Pringle, M. J. Kroll, *Strategic Management, Text and Cases*, Allyn and Bacon, Boston 1992, p. 3
- <sup>7</sup> M. Lisiński, *Metody planowania strategicznego*, PWE, Warszawa 2004, p. 17
- <sup>8</sup> D. Thain, *Strategic Management. The State of the Art*, 'Business Quarterly', quoted in the Polish version of the paper from: M. Lisiński, *Metody planowania strategicznego*, Warszawa 2004, p. 15
- <sup>9</sup> H. Koontz, C. O'Donnell, H. Weihrich, *Management*, McGraw-Hill Book Co., New York 1984, p. 107
- <sup>10</sup> T. Pszczołowski, *Mała encyklopedia prakseologii i organizacji*, Zakład Narodowy imienia Ossolińskich, Wrocław 1978, p. 11
- <sup>11</sup> *Zarządzanie*, A. K. Koźmiński, W. Piotrowski (eds.), PWN, Warszawa 2006, p. 189
- <sup>12</sup> F. Krawiec, *Strategiczne myślenie w firmie*, Difin, Warszawa 2003, p. 95
- <sup>13</sup> *The New Oxford Dictionary of English*, OUP, Oxford 1998, p. 917

- <sup>14</sup> A. Stabryła, *Zarządzanie strategiczne*, PWN, Warszawa – Kraków 2002, p. 306
- <sup>15</sup> Cf. e.g. C. W. Hofer, D. Schnedel, *Strategy Formulation: Analytical Concepts*, St. Paul 1978, p. 35
- <sup>16</sup> Cf. e.g. F. R. David, *Strategic Management*, Macmillan Publishing Company, New York 1991, p. 12
- <sup>17</sup> Cf. e.g. L.L. Byars, *Strategic Management, Planning and Implementation, Concepts and Cases*, Harper and Row, New York 1987, pp. 8-9; J. A. F. Stoner, R. E. Freeman, D. R. Gilbert, *Kierowanie*, PWE, Warszawa 2001, p. 268; M. Lisiński, *Metody planowania strategicznego*, PWE, Warszawa 2004, p. 34; K. M. Bartol, O. C. Martin, *Management*, 3rd edition, Boston: Irwin, McGraw-Hill, 1998, p. 28; H. Mintzberg, J. B. Quinn, *The Strategy Process. Concepts, Contexts, Cases, Third Edition*, Prentice Hall International, 1996, p. 14; J. Jeżak, *Strategiczne zarządzanie przedsiębiorstwem. Studium koncepcji i doświadczeń amerykańskich i zachodnioeuropejskich*, Wyd. UŁ, Łódź 1990, p. 15
- <sup>18</sup> Cf. W. Nasierowski, *Formułowanie strategii przedsiębiorstwa*, Wyd. INGO, Warszawa 1995, p. 17; M. Romanowska, *Zarządzanie strategiczne firmą, Centrum informacji menedżera*, Warszawa 1995, p. 4;
- <sup>19</sup> Cf. e.g. S. Certo, J. Peter, *Strategic Management*, Random Mouse, New York 1988, p. 20; G. Johnson, K. Scholes, *Exploring Corporate Strategy*, Prentice Hall, New York 1989, p. 16
- <sup>20</sup> A. A. Thompson, A. J. III Strickland, *Crafting and Executing Strategy: Text and Readings*, McGraw Hill/Irwin, New York – Burr Ridge 2001, quoted in the Polish version of the paper from: J. Rokita, *Zarządzanie strategiczne*, PWE, Warszawa 2005, p. 44
- <sup>21</sup> L. W. Rue, P.G. Holland, *Strategic Management, Concepts and Experiences*, McGraw – Hill, New York 1986, p. 103; J. Penc, *Strategie zarządzania*, Agencja Wydawnicza Placet, Warszawa 1999, p. 203
- <sup>22</sup> J. M. Lehner, *Implementierung von Strategien. Konzeption unter Berücksichtigung von Unsicherheit und Mehrdeutlichkeit*, Gabler Verlag, Wiesbaden 1996, p. 26
- <sup>23</sup> M. Lisiński, *Metody planowania strategicznego*, PWE, Warszawa 2004, p. 34
- <sup>24</sup> K. Mreła, *Struktury organizacyjne, Analiza wielowymiarowa*, PWE, Warszawa 1983, p. 205
- <sup>25</sup> Op. cit., p. 177
- <sup>26</sup> A. Stabryła, *Zarządzanie projektami ekonomicznymi i organizacyjnymi*, PWN, Warszawa 2006, p. 101
- <sup>27</sup> Op. cit., p. 101
- <sup>28</sup> Z. Mikołajczak, *Zarządzanie procesami zmian w organizacjach*, Wyd. GWSH, Katowice 2003, p. 64
- <sup>29</sup> Op. cit., p. 64
- <sup>30</sup> Op. cit., p. 64
- <sup>31</sup> M. Lisiński, B. Ostrowski, *Lean Management w restrukturyzacji przedsiębiorstwa*, Antykwa, Kraków 2006, p. 174
- <sup>32</sup> W. M. Grudzewski, I. K. Hejduk, *Metody projektowania systemów zarządzania*, Difin, Warszawa 2004, p. 191
- <sup>33</sup> R. L. Manganelli, M.M. Klein, *Reengineering*, PWE, Warszawa 1998, p. 26
- <sup>34</sup> Module is understood as a group of typical actions and steps included in a part of the research process the completion of which is related to solving specific practical task or performing a component of the project. (Doskonalenie struktury organizacyjnej, A. Stabryła, J. Trzcieniecki (eds.), Wydawnictwo AE Kraków, Kraków 1988, p. 195)

