

**THE RELATIONSHIP BETWEEN PLANNING SOPHISTICATION AND PERFORMANCE IN SMALL
MANUFACTURING FIRMS**

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ABSTRACT

The present study reports the results of a survey of 325 small manufacturing firms. Specifically, it classifies these businesses according to whether they prepare written strategic plans and, if so, the extent to which their planning process attempts to identify external factors, includes quantified objectives and budgets, and incorporates a control and evaluation process. The purpose is to examine the relationship between the sophistication of the planning process and organizational performance.

Keywords: *Planning, Performance, Manufacturing, Return on Investment, Sales Growth*