**Unit 1: Planning**

« Life is what happens to us while we are making other plans.”  
 Allen Saunders

American writer, 1899-1986



The plan is a written document of intended future actions aimed at achieving specific objective(s) within a specific timeframe. It explains in detail what needs to be done, when, how, by whom and often includes best case, expected case, and worst case scenarios.

Planning is a basic management function involving formulation of one or more detailed goals to achieve such as the optimum balance of needs with the available resources or the financial profitability wanted by shareholders. Plans should be based upon clearly defined objectives. They should consider factors that will help or hinder the organization in reaching the targets set. They also should be precise, but flexible, and practicable. Organizations have to establish standards for checking.

Some particular constraints should be taken into account. Time span, that is the the length of time taken as reference on the plan. Unforeseen events should be considered. The scope of the plan affects its accuracy, reliability and practicability; the larger it is, the more complex is the planning.

Plans can be divided into two types: **strategic** plans concerned with major goals over a longer time period and **tactical** plans concerned with annual activity of the firm and involving shorter time periods.

A certain planning hierarchy can be drawn up to manage any organization. On the top we find the main goals then strategies to achieve them, the strategy will be transposed into clear objectives, plans aim at attending them. Finally, we find procedures and rules needed to organize daily work.

**Comprehension :**

1. What does the plan include?
2. What is the difference between plan and planning?
3. What conditions make plans practicable?
4. What are the two kinds of plan? And what is the difference between them?
5. What is the role of procedures and rules in organization?

**Vocabulary**: find in the text synonyms of all these words: accomplish, particular, clear up, contain, essential, maximum, equilibrium, means, fix.