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https://www.100test.com/kao_ti2020/645/2021_2022_2011_E5_B9_ B4ACC_c52_645955.htm 3 Strategic, tactical and operational planning levels in the organisation 3.1 Different levels of planning § Strategic planning is long-term, looks at the whole organisation and defines resource requirements. § Tactical planning is medium-term , looks at the department/divisional level and specifies how to use resources. § Operational planning is very short-term, very detailed and is mainly concerned with control. Strategic plans will have to be translated into medium-term tactical plans, which in turn need to be converted into detailed performance targets and budgets. Illustration 6 strategic, tactical and operational planning The above planning levels could be applied to a farmer as follows: § Strategic planning would look at deciding which crops should be grown and how much land should be allocated for crops, livestock, etc. These decisions would be based on consumer trends, the actions of competitors, changes in EU Common Agricultural Policy, etc. § Tactical planning would then look at how best to use specified resources such as fields. This would include issues such as crop rotation. § Operational planning would include organizing extra staff for harvesting etc. Test your understanding 9 A hospital is considering whether to have specialist wards or multi-disciplinary wards. At which planning level is this decision being made? 相关推荐: #0000ff>2011年ACCA考试考题特点解读及答题技巧分析 #0000ff>2011年ACCA《F1会计师与企业》辅导讲义汇总 重点

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