Both theory and practice have proved that there are various techniques, methods, means and systems applied for planning the business processes, but their main disadvantage is that they are more or less standalone and are evaluated only in terms of the resulting financial performance. The existing planning processes management systems often do not yield the desired results. They are fractional and cannot be integrated within the overall strategy of the company or adapted for the achievement of specific financial and economic results. In order to achieve a radical turn in the activities of the companies we need radical changes, including changes in their planning, assessment, and management systems. The standardization method for planning and management of planning processes is the principal trend of development of the tools for implementation of the BPI concept. Through the implementation of these standards the companies receive results which are being constantly improved.

The object of the study is the practice of companies in the field of planning. That is analyzed in terms of the concept of continuous improvement of business processes and increase business competence in the field of planning. Studies on the planning function of Bulgarian enterprises detect serious gaps in the creation and implementation of an effective planning system to ensure the quality of the planning processes. The result of this delay is expressed in the inability to successfully manage number of Bulgarian companies, which in the conditions of global economic crisis led to a significant decline in the economic development of the country compared to other EU countries. It was found that most of the problems identified due to lack of sufficient information on the specifics of the planned activities, ignorance of planning practice and non-use of existing potential of the business in the preparation and successful implementation of the planning documents of different nature. In practice, companies restrict their planning activities to the implementation of unorganized and unsystematic, operational planning, which in most cases does not give the expected result, and even leads to disruption of organizational functioning.

The creation of scientifically based tools for quality assurance of the planning processes in business organizations, which is in line with the specifics of the business environment in Bulgaria and the peculiarities of global planning practice, and the preparation of a system of instructions and procedures relating to organizational Its application can be seen as a step towards the integration of Bulgarian companies to European planning practices and the creation of prerequisites for building competitive advantages [2] for businesses.

The main aim of the study is to develop a system of procedures to ensure the quality of the planning processes in business organizations as the basis for successful management in a continuous improvement of European planning practice.

The achievement of the defined goal is secondary to the main research thesis that the management of planning processes has considerable potential in terms of solving complex problems at company level and their use helps to improve efficiency and increase the viability of the business organization, which implies and the introduction of a certification statute of this management function.

The results of the study are associated with the establishment of scientifically sound and consistent with the practice methodology for quality assurance of the planning processes in the activity of Bulgarian companies, mostly representatives of SMEs and the definition of a system of instructions and procedures related to the organizational implementation of the methodology.

In summary of the study can be deduced the following important conclusions:

- The business organizations do not have the necessary human resources for the creation and implementation of an effective planning system.
- The quality of planning documents at company level is low.
- There is inefficiency in the planning processes and documents of companies.
- Not created a mechanism for management planning process in business organizations.
- The main planning documents developed at company level are projects for grant funding in accordance with the requirements of the donor.
- Most of the managers of Bulgarian enterprises do not have the culture of planning.
- There are no internal procedures for the organization in the field of strategic and medium-term planning, control and monitoring of the planning processes.
There is no working mechanism for reporting the implementation of the planned tasks and implementation of planning documents.

Businesses declared its readiness to introduce the planning system, which is a prerequisite for further work in this direction.

Due to the limited financial resources available to the Bulgarian producers and hence inability to be competitive at the required level, it is appropriate to seek a new approach to management. Namely the development and implementation of strategic management system business, including planning, monitoring and control will become a long-term competitive advantage and will contribute to improving business efficiency.

Since planning processes need to be analyzed by cybernetic, functional and technological aspect should be written procedures to ensure a high level of accessibility of these aspects. The planning process at the company level must be characterized by meatiness, purposefulness, orderliness, integration, viability and strategic focus to ensure the usefulness and reliability of the planning documents [1].

References