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Micro and Small Business (MSB) Project Planning Governance and its Impact Upon Project Outcomes

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Abstract — This study's investigation into micro and small business (MSB) project planning was prompted by a serious Australian project management failure due to a mobile home being dropped on two homes during a crane lift because of the inadequate planning and method statement of the project. Fortunately, nobody was killed, however the construction company went bankrupt and as a result employees were made redundant. Many project planning issues were discovered after this failure including no method statement or risk assessment and project governance lacking. This led to poor project planning that would have prevented this outcome from the onset. This is a common general and engineering project issue that needs to be addressed and improved.

This study is significant due to the 27 EU member survey showing a 5-year survival rate of only 44% in MSBs and indicates a need to stem project performance decline and improve project governance. Project governance is failing due to poor leadership and commitment from the inception to appoint a project leader and establish a team with clear, defined and agreed project governance. The literature review initiated a sixteen-question investigative interview process which was ethically approved, and pilot trialled and found to be fit for purpose which allowed the main investigation to be undertaken with twenty present and former MSB management and stakeholders. Content Analysis was used in data analysis.

Five research study questions were created to focus on the challenges and improvement of MSB project planning governance (PPG). The research study's aim to create an MSB PPG protocol was met with a MSB PPG front end planning process to minimize the challenges a MSB project team with limited resourced faces in MSB PPG implementation.

The study's knowledge and practice contribution will be to have a universally developed MSB project planning governance protocol which will lead to a significant improvement in project outcomes.

Index Terms: "Micro and Small Business," "Project Planning," "Engineering," "Project Governance," "Project outcome," "Micro and Small Business Project Planning Protocol."

I. INTRODUCTION

Project management today is universally known as a practiced and recognised management form, with multiple applications, particularly in engineering, across most countries and industries [1]. There is compelling evidence gathered over the past five years that there is a deterioration in project management and performance to provide effective governance in planning in enterprises [2]. This has had a catastrophic impact on projects, leading to projects' cessation, overspends, delays or even total failure [3]. Recent United Kingdom public sector project performance failures particularly in planning, engineering, scheduling, budget, and benefits are well documented [4], [5], [6].These large projects portray governance failure; Failure to plan and recognise project complexity with failed budgets, ethics, engineering capability, deadlines, transparency, reporting accuracy, conflict management implementation, and effective communication with stakeholders; coupled with unrealistic optimism [7].

At a local level, a micro or small business (MSB) construction project crane collapse on 2 houses, while installing a mobile home, causing extensive damage, can be seen as a small project failure. The crane collapsed due to inadequate planning and method statement in positioning the mobile home [8]. It shows vividly the results of poor project management and the multiple fatality potential. This failure led to the company's bankruptcy. MSB project mismanagement can occur in any project ranging from construction to engineering to software project packages [9]. For engineering projects, it is particularly important to achieve incident and injury free projects that are visible and develop the MSB's reputation as reliable and safe.

This research study will focus on these MSBs' issues, and it can be seen there is no universal definition for MSBs, but most countries have clear guidelines as to what they are, and a recognition that MSBs make up most of their businesses according to Eurostat [10] and Assets Publishing Service, UK Government, [11]. Too and Weaver's [12]opinion was that a systemic project failure is a failure of organizational governance. To support Too and Weaver's [12] claim within MSBs, Haaland and Olsen, [13] found that when implementing an enterprise resource planning (ERP) project in a Norwegian MSB engineering component manufacturing site, there was no defined organizational project governance.

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Project governance and planning has been identified as an area of MSB project management improvement. MSB project governance's critical area is the nexus between an idea and its transformation into a living project, where all the inputs must be assessed in a pre-study of the quality of the conceptual solution for the project's successful outcome [14].

Much has been written about small and medium-sized enterprise (SME) governance but not so much research has been done on micro and small businesses (MSBs); there is a huge gap in resources & knowledge in MSB project planning governance needing research & development.

Disruption in an MSB is much more likely to cause financial distress and failure than in an SME because of its lack of financial, technical, and human resources [15] and [16].

This study's twenty 1-hour long investigative interviews with current and past MSB project leaders, managers, and stakeholders brings into sharp focus, the difficulties faced by MSBs and identifies and resolves through its research question answers many of the challenges faced by both general and engineering MSBs today.

There is a need to develop a simple governance protocol to guide project managers through MSB project planning to minimise risk, prevent costly delays, lack of resources & capability, and communication failure with stakeholders, internal & external customers & shareholders, I.e., to plan to avoid project disruption and have a successful outcome [17].

Project governance plays a critical role in success or failure [18]; what many MSB projects share are a lack of governance awareness and accountability at many distinct levels to execute with sound judgement, using the tools and effective criteria to identify when a project is compliant or non-compliant [19]. It is vitally important to report both good and deficient performance and if, in recognising a non-compliant situation, to take the required actions to start the correction [20]. The required corrective actions for governance compliance would be through the project leader's clear accountability once an issue has been found, and to have the non-compliant issue or conflict transparently defined, reported, and then the decision-making process to rectify it [19]. If the issue is outside of the project's original scope, then exception or conflict management is required [21]; once a solution is agreed with stakeholders, it must be published [22].

As an example of how this situation can escalate, if not addressed is the Emergency Service Network (ESN) project started in 2010, has reached a 3.1 billion pounds overspend with little corrective governance exhibited [23]. In this case, non-compliance would be defined as being outside business acceptance and functional requirements' criteria. Business acceptance criteria would include corporate social responsibility, [24] and [25] and sustainability, [26] and [27].

As a result of these issues the overall aim of the study was to evaluate the role of project governance on the MSB project planning process leading to establishing an improved governance protocol.

II. LITERATURE REVIEW

A. Project Management Governance and Its Framework

The project governance monitoring process is defined as the management framework within which project decisions are made and the process by which accountabilities and responsibilities for the project's activities are defined [28] and as shown Fig. 1 below.

Fig. 1. Project management governance framework. Source: Müller (2009)

This project governance is an essential element in achieving a successful project outcome as it ensures clear guidelines are laid down and an escalation mechanism exists for key issues' resolution. The project management (PM) with the project leader/manager (PLM) must work within these guidelines laid down for the MSB governance process and structure [29]; these guidelines remain a constant throughout the project [30].

This project governance and its MSB implications for project planning are what are being evaluated and explored in this study. Critically, the prepared and circulated project governance's definition is essential in determining the understanding and agreement by all parties, including contractors and clients, if involved in the project; there can be no governance without it [29] and [31].

The project management framework once defined and agreed, must heavily focus the enterprise through its project governance on its organisational capacity and structure to deal with its project planning, and its impact if any, on project execution and its ability to meet the management requirements [14]. A key driver for many of these requirements to be adopted in an MSB, is self-recognition of the necessity to have project management protocols, planning, and controls to reduce risk, and prevent a casual drift into project execution [15].

There is also the internal and external impact on the MSB if these essential governance requirements are not in place or only partially implemented. This impact will be felt by clients, and customers if the project is externally focused or if internally, frustrated employees are trying to raise standards, improve planning and the potential for successful outcomes [32].

B. MSB Project governance contextual factors to be considered.

Contextual factors in overall project governance to be considered and investigated, would include the MSB size and characteristics such as: type of ownership, industry and sector, cultural and national attitudes, number of years in existence, life cycle stage, geographic location, along with the depth of project planning undertaken [33].

Projects take many different forms, information technology (IT), human resources (HR), enterprise resource planning (ERP), supply chain management (SCM) and even food, sports, and clothing initiatives as well as many forms of project management in today's ever-changing business landscape [34] and [35].

Other contextual factors include government investment in the region, banking capabilities, infrastructure, utilities, as well as considering ownership type such as foreign, family or state owned, cooperative, and the management and entrepreneurial leadership style [36].

The project planning performance and inputs can be affected by these contextual characteristics and the size of the enterprise as they filter down through these different management structures, styles, and leaderships with reduced levels or degrees of supervision, competent personnel, knowledge sharing, and funding from the large, small to medium sized enterprises to the micro-sized enterprises [37] and [38].

C. Project governance development from project management.

Van Donk and Molloy [39] developed project management (PM) structure and format using Mintzberg's (1979) [40] design parameters for PM and contingency factors. They modified Mintzberg's [40] five project organisational configurations to consider what kind of PM organisation would be needed for a simple project up to a large innovative program with multiple projects in 2008.

Zwikael's [41] research studies reinforced the concept of five project management stages initiation, planning, execution, monitoring and control, and closure. and then highlighted that, if a proper planning stage were implemented major advantages would be gained, reducing uncertainty, improving the efficiency of the operation with a better understanding of the project objectives.

This provides a basis for monitoring and controlling work. A step towards significant control and monitoring of the project [42]. The PM process has gone through huge changes during the past 40+years which were not only adopted but became the tool in innovation and integrity of the PM evolution [43]; from innovation has come above the basic five PM processes. Within these processes/parameters is the staffing, organising, and directing of the project to accomplish its targets for a successful outcome which would also include the defining of the scope, budget schedule, workflow, and deliverables [1].

Zwikael [41] research studies which were multinational and culturally diverse and sensitive, conducted in New Zealand, Japan, and Israel, showed that top management involvement and support were critical success factors (CSFs) in all projects supporting previous work by Fortune and White [44] identifying these CSFs.

These PM governance processes, and objectives will be influenced by cultural and national influences as well as by industry, sector, enterprise, size, capability and their structure and capacity. Additionally, where there are no contracts such as in an MSB, the possibility of exploitation exists [45].

D. Project governance's development and its various frameworks.

Project governance's development came from accounting's corporate governance where PM and execution were impacted by the Enron [46] and Parmalat scandals [47], which led to an examination of how innovation interacted within an enterprise's management project portfolio. This led to the Sarbanes Oxley Act [48] and CIMA and IFAC [49] reviewed enterprise governance compliance for control and performance and defined it for implementation. Bekker and Steyn's [50] project governance's definition and framework, set the standard, which has barely changed to this day. At the corporate level, project governance and management are a responsibility of the board of directors or senior management (SM) as defined in an MSB, because they define the model by which projects, programs and portfolios will be governed, and prioritised. Muller [29] emphasised that the above statement constitutes project governance and controls implementation of these actions and deviation corrections as further evidence that this was project governance in its infancy.

Crawford & Bryce [51] and Muller [29] demonstrated that good project management and governance were closely interlinked. Dr. Bourne [30] defined and demonstrated through her six governance functions that the enterprise's governance and management systems are interrelated and mutually interdependent.

The two systems have vastly distinct functions as contrasted by comparing Fayol's five management functions [52] to Dr. Bourne's [30] six governance functions to help the understanding compared to management. These guidelines enable the MSB governance implementation in project planning as it relates to governing change. A well governed enterprise is designed to allow the two systems to work together for the benefit of the enterprise and its stakeholder community [30].

As project governance developed and separated itself from other governance and PM played its own role in delivering successful project outcomes, project governance focused on its five core values; these included its vision, values, and the way in which the management should implement its responsibilities. Too and Weaver [12] show how project governance separated itself from other governance in the

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organisation. Fig. 2 has a central core or "Governance of the Organization" with the 5 petals radiating outwards to give the focal area of each governance petal or function.

The petals do not operate in isolation. For project governance focus, "Governing Change" is the petal with "Strategic Planning" and "Project Management" identified, and they are brought together to deliver the "Organisational Change Management" with "Benefits Realisation" in the same petal.

Fig. 2. Petal diagram of governance. Source: Too and Weaver (2014)

Muller [31] describes project governance as a continuance of the organisation's governance and in this case an MSB. A well-governed MSB must follow the project management governance in Fig.1. A framework for governance of PM by Müller [31] which outlines the descending levels of governance. Even in an MSB, some form of governance must occur to ensure legal compliance otherwise the project may be unlawful and subject to prosecution and stoppage [53].

The accountability for the overall governance system is vested in the 'board's' responsibility for implementing defined aspects of the governance system and is delegated to the appropriate management levels together with the necessary authority to undertake the work [31].

The concept of delegation is important particularly in project governance; a key principle in managing governance is summed up in a legally required signed document by both parties so that accountability can be delegated to a named employee. The named employee cannot re-delegate that accountability. Accountability for the governance of the organisation, the design of the governance system and the monitoring of the performance of the management system including PM, remains with the board of the host organisation confirming exactly as shown in Too and Weaver's [12] petal diagram.

Too and Weaver [12] highlight the role of a project sponsor supporting project governance, but the reality in an MSB, is that there will be no project sponsor, so it is vital that MSB management ensure there is external focus as well as internal to support the project. MSB project planning must consider effective continuing dialogue with external parties such as end users and clients, and management project support internally is essential.

E. MSB Leadership Challenge

Turner, et al., [54] identified one of the key MSBs' management or leadership challenges was creating effective PM practices i.e., governance, in a form that a smaller enterprise can adopt. MSBs seldom use traditional PM and have a far less bureaucratic approach. MSBs achieve the coordination of their medium and large projects through a dedicated project leader/manager (PLM) and teamwork, using defined requirements, templates, milestones, and work schedules; small projects are managed in-house. Many of the project team are multitasking, therefore good communication and leadership from the PLM is essential [17]; the PLM may in some cases, be the entrepreneur/ owner or a PLM recruited by SM in whatever form it may take, such as shadow director (SD), family business owner (FO), entrepreneurial manager (EM), owner operator(OO), co-op shareholder (Coop), Chief Executive (CEO), or a member of the board of directors (BOD) [55] .

F. MSB Resource challenges

A MSB is severely resource challenged and is likely to only have a few resources, if any, to put any of the project governance guidelines in place [17]; other than the possibility that if the MSB is publicly owned, it may have them through its board of directors [56]. Whilst SMEs will have human resources (HR), finance, procurement, engineering, and IT support resources, MSBs will have difficulties acquiring the required project skills, disciplines, and staff development without these functions. It will be left in many cases to the PLM with the general/office manager's assistance and the senior management in whatever form it takes as identified above to achieve the basic level of project support resources if possible [57].

What comes into clear sight in exploring how a MSB with limited resources would act to improve its project planning governance performance, is heavily dependent on its SM's support of the PLM. If the SM's supports implementing appropriate planning governance through the PLM, where it has been identified that performance improvement is needed, then through the PLM's leadership, considerable progress can be made [58]. To achieve these MSB basic project support resources, it will need to conduct HR analyses and recruit internally and externally for the project skills, disciplines and staff development needed. These resource needs might include IT and software support, engineering, training, project evaluation and risk, procurement, accounting, health, safety and environment support, quality support and advisers for legal issues and permitting. A larger organisation has many resources and functions to draw as identified in PMKI Free Library, [59]. MSBs in contrast, often has scant resources due to affordability, system complexity, skill or

function needed, and lack of organizational knowledge which puts these systems beyond their capability.

Today, through intellectual agility, the MSB's staff may transform or innovate its project structure and strategies by using internet learning and collaboration from universities, government promotional programs and suppliers,' clients,' and stakeholders' help. Some of the guidelines are inapplicable to MSB PM specific characteristics and may not be needed in a flat organisation with one office level to communicate across [60].

G. MSB Structure, Capability and Effective Planning.

Any MSB embarking upon project implementation must have strong leadership to establish project governance, responsibilities and hence accountability [61]. Unclear roles and responsibilities can lead to ineffective communications and project delays because the message, in a MSB may still not be sent or discussed with the responsible person [62].

It is a priority that there is a project charter meeting where all project planning responsibilities and accountabilities are defined and agreed transparently, and inappropriate software and unrealistic budgets are eliminated along with unclear roles and uncommitted project partners [63].

H. MSB governance transparency challenges

Project governance must ensure that PM processes are implemented at the management and organisational levels, no matter how small the MSB, and it is not just a matter of having the regulatory standards in place; MSBs may need to have an enabler whether temporary or permanent, tasked to make sure the key aspects, not only factual governance, but cognitive, cultural governance including ideology, relationship, values, ethics, and morals are followed *[36]*. Muller *[29]* emphasised for project governance to be established, there must be transparency. Pinto *[64]* makes clear that PM must take steps to prevent normalisation of deviance; without transparency in a project, governance cannot be fully implemented successfully.

I. Contextual challenges for MSB project governance

The contextual factors that impact project governance are culture, industry, and country [33]. Turner, et al. [33] highlighted the differences between Swedish, Austrian, Romanian, and Irish MSBs, where a more laissez-faire approach to management was required compared to medium-sized enterprises in these countries. While Swedish and Irish MSBs agreed with the other 2 countries on the laissez faire management approach, the Austrian and Romanian MSBs were prepared to accept a more autocratic style as long it was less strict.

MSBs wanted a less bureaucratic versions of PM than the traditional format, but the bigger-sized enterprise needed more structure because of the role of specialists in fulfilling project requirements. MSBs typically do not have specialists [33]. These four countries' MSBs used a PM approach rather than general management to manage operations to deliver bespoke products to customers and manage innovation and growth [33].

J. MSB project capacity capability and structure.

MSB project planning governance (PPG) must be examined for its capacity capability and structure or the lack thereof [65]; Especially for effective capacity and structure to deal with rapid growth, which is vital for survival [66]. Many key organizational components are missing from a MSB because of its size, lack of funds, and life cycle stage [65]. Missing components might include effective, communication network, no ERP system with business goals, planned programs, projects and policies coupled with the inability to implement performance goals and risk management (RM).

These limitations can also prevent innovative PM practices. such as project planning, governance, procurement, and knowledge management preventing successful outcomes [67].

K. MSB project planning responsibility and accountability.

This MSB project planning accountability evolved through the project governance structure with what should be clear accountabilities for the planning stage and how the project owner will ensure this accountability and compliance. Costello [68] shows the RACI concept of being Responsible, Accountable, Consulted and Informed with the PLM attending the meetings regularly, will determine the direction and strength of the planning process, provided all requirements are put in place by the PLM. It is at these communication meetings, that no commitments should be made to deliver outcomes that cannot be confirmed or accepted due to conditions or have an unknown delivery time. This is not only highlighted by Palmer [69], but by Xiong's [70] thesis entitled, "Leadership in Project Management."

L. Project planning and development process

The project planning and development process has grown dynamically since Globerson and Zwikael's [71] refined project planning execution to meet the required project budget, and schedule to keep customers and stakeholders updated. Although one could point to stakeholder requirements as the baseline for planning evaluation, the reality is the requirements are expressed in terms of functional needs and the planning in technical parameters making comparisons difficult. Globerson and Zwikael [71] refined how the PLM could effectively improve the planning process quality; New tools were created, such as communications and organisational training programs for functional managers on risk and cost. This work used a Product Lifecycle Management Body of Knowledge [72]. In its table, (Table1 below. it provided nine knowledge areas for planning processes and identified for the first time in its other processes column all the processes that today add up to project governance

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Table 1: Nine Knowledge areas for planning processes and other processes. Source: PLMBOK® Guide (2002)

Knowledge Area	Planning Processes	Other Processes
Integration	Project Plan Development	Project Plan Execution, Integrated Change Control
Scope	Scope Planning, Scope Definition	Inflation, Scope Verification. Scope Change Control
Time	Activity Definition, Activity Sequencing, Activity duration estimating, Schedule development	Schedule control
Cost	Resource Planning	Cost control
Quality	Quality Planning	Quality Assurance, Quality Control
Human Resources	Organisational Planning, Staff Acquisition	Team Development
Communications	Communication Planning	Information distribution, Performance reporting, Administrative closure
Risk	Risk Management Planning, Risk identification, Qualitative risk assessment, Quantitative risk analysis, Risk response planning	Risk monitoring and control
Procurement	Procurement planning, Solicitation planning,	Solicitation, Source selection, Contract administration, Contract closeout

Zwikael & Sadeh's [73] later study of project scope, identifying elevated risk projects, found the most practical solution to deal with the increased risk was to improve the project planning. By improving four dimensions of project success: schedule overrun, cost overrun, technical performance and customer satisfaction in this planning effort, the tendency to failure was no higher than in low-risk projects overall.

One of MSB's adoption difficulties of new innovative managerial practices is risk management (RM) in planning [74]. Marcelino-Sabada, et al.'s [75] work, shows a new RM methodology designed and developed specific to MSBs and considers factors that are usually neglected by MSBs such as project alignment with the MSB's strategy and results management. (Table 2 below)

Table 2: Phases, activities, techniques, and documents resulting from project management methodology in MSBs. Source: Marcelino-Sabada, et al., 2014.

Phase	Activities	Techniques	Documents
Project Definition	Strategic risk analysis and evaluation	Strategic risk checklist	Initial risk evaluation
Project Planning	Risk management planning	Planning template	Risk planning
	Operational risk analysis and evaluation	Phase risk checklist	Risk FMEA
		FMEA	
	Indicators' definition	Indicators' checklist	Indicators' list
Project Execution & control	Indicators' revision	Indicators' list	Updated indicators' list
	Correcting actions	Risk planning	Updated risk planning
	Strategic risk review	Strategic risk checklist	Updated risk FMEA
		FMEA	
Project Closure	Project closure decision	Meeting	Project results report
		Checklist of risks associated to results management	
	Closure report approval	Lessons learned template	Lessons learned
		Meeting	

Thomas, et al. *[76]* brought in the project team (PT) to develop the project planning and control, previously a management role, giving the PT active participation in creating the project, developing team commitment, and allowing a more integrated approach to achieve the owner's objectives.

RM through a risk log is a vital tool to give visible updates, to not only flag up the issue but start the mitigation process based on the rating given by its impact and likelihood on the project's outcome *[69]*. This will help PT and stakeholders have confidence that good decisions are made and in the event of absence, sickness, dismissal, or resignation, this log and its mitigation will help any new team member understand the planning. In an MSB with less resources and PT members than a SME, this risk log helps the clearer understanding of risk and its impact on the project. For an engineering MSB, whether as a general contractor or as a civil electrical, mechanical or chemical contractor, nothing is more important than planning effectively by minimizing the risks to achieving a successful outcome *[73]*.

There also needs to be a focus not only on risk, but change management in the projects, including the introduction of enterprise resource planning (ERP), which if introduced successfully with planning and training for all personnel can raise the success rate significantly.

The focus on the ERP risk is reduced by having an extremely comprehensive checklist to cover all the attendant issues from past failures and successes. Fortune and White *[44]* have covered all risks by focusing on critical issues by using Critical Success Factors (CSFs). Many CSFs can be transferred directly to other types of project planning in different industries.

M. Theoretical framework for MSB project planning governance

The theoretical framework delivers the outline and boundaries of this study and is relevant to the literature reviewed. For an MSB it is vital to have a clear and simple project planning governance framework, framing the process,

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and the boundaries for input, output, and throughput required.

Samset [77] set out the stages required, and his framework has been adapted to MSB needs to define the project governance requirements from the literature review. See figure below.

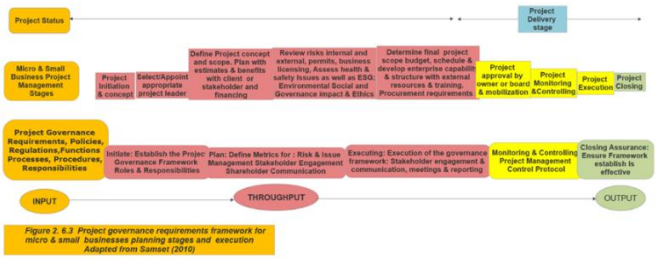

Fig. 3. Project Governance requirements framework for MSB planning stages and execution. Adapted from Samset (2010).

N. Conclusion to Literature Review

This literature review has been about evaluating and understanding the project governance role plays in achieving a successful MSB project planning outcomes. If there is no governance to monitor and report performance, good or poor, there will be no budget or schedule control or quality information for the project to be governed or guided. This will lead to the PM process not being fully written, published, understood, and accepted for full implementation. If not in place, project planning will be at risk and potentially deficient in risk management and critically project governance, finance, and supply chain management; thereby jeopardising the project's outcome [15].

By introducing a project governance requirement framework [77] for MSB planning and execution at the front end for clarity, particularly in an engineering environment, the inputs, throughput requirements and output can be clearly seen on one page from this literature review. This can greatly enhance the understanding of the project team upfront instead of a vague outline, leading confusion and misunderstanding.

If project personnel roles are not trained or qualified, then there may be deficiencies in the planning with subsequent potential project failure depending upon the lack of knowledge, or competency or both [35].

III. RESEARCH METHODOLOGY AND DATA COLLECTION

A. Research methodology and strategy

A qualitative research method was used because of the challenges relating to the role of governance in MSB's project planning that needed to be explored and analysed as identified in the aim and objectives of the study [78]. This research was interpretive because of the need to understand the subjective socially constructed meanings expressed about the phenomena being studied [79]. This was because an interpretive assumption is more likely to give a more complex view of organizational realities dealing with individual events and discrete experiences, where a new understanding of the world may develop with a different view of knowledge. Phenomenology (classed as a form of interpretivism) focuses on a participant's lived experience and gives a strong influence on the approach to theory development that is taken [80] and [81]. Further by adopting an inductive research approach, all elements of the interpretivist research can be developed such as truth, facts, aim, starting point, direction of research enquiry, research position, design, methodology, techniques, sample size, data collection [82] and [83].

B. Research strategy approaches

There are many research approaches; this review made it clear that the sampling research format was the best choice because of the limited data and knowledge about the subject. This is because of the essential need to hear individually from the experienced and knowledgeable past and present project management, stakeholders, planners, and employees [84]. Sampling has many different forms of design and format; Sampling can be used for both quantitative and qualitative data collection. In qualitative research, sampling is used for primary data in semi structured questions for surveys, interviews, particularly for face-to-face interviews, and other alternative forms of measurement scale for recording responses [80]. In this MSB project planning research the sampling format should be aimed at experienced personnel with extensive knowledge of MSB project planning.

This form of sampling of non-probability sampling is known as purposive sampling and allows the researcher to decide by selection the population that will best answer the research questions and meet the aim and objectives of the study [79].

C. Research Design

The research design focused on why the MSB project planning governance and accountability is so poor in many cases and using a semi structured questionnaire for the participants and allowed a well-planned exploration and understanding of this subject.

The semi structured interviews were conducted individually online with 20 interviewees, with the investigative sixteen-question questionnaire and were therefore cross-functional.

These one-hour interview were conducted in a stress-free natural location and focused on the phenomena in relation to the challenges and supporting efforts to identify ineffectiveness in MSB project planning. It was important to conduct exploratory discussion with individual MSB stakeholders, planners, employees, and managers and identify and examine the challenges which must be overcome to have successful outcomes to projects [85].

D. Research Questions

The five research questions were developed to be flexible enough to meet the aim and objectives of the project with the

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intent to break down the issues and arrive at a complete and in-depth research outcome. The study's five research questions are set out below:

- Research Question 1: What have been the challenges of critical project planning governance in a small and micro size enterprise (MSB).
- Research Question 2: How does a MSB with limited resources improve its project performance in governance in planning.
- Research Question 3: What are the essential elements for an improved MSB project governance protocol for personnel commitment to achieve project success with minimum risk?
- Research Question 4: How can the MSB project planning activities define, and establish the governance compliance needed to achieve a successful outcome?
- Research Question 5: How can an effective MSB project governance assist the front-end project planning?

E. Interviewee selection.

The selection of interviewees for the investigation was based upon their experience in the governance of MSB project planning and their involvement as project management, stakeholders, or shareholders in an MSB.

This information had to be submitted for University of Salford ethical approval and was approved. These interviewees have both international experience and multiple functions in their careers in multiple industries over a period of between 10 and 35 years giving a wide range of views for this research study.

Among the nationalities of the interviewees are British, German, Swiss, Singaporean, Irish, Belgian, Chinese, Indian, Thai, and American and the industries that they have been involved in.

These include automotive, food flavours and fragrances, adhesives, distribution, beauty care, detergent, education, fast-moving consumer goods, consultancy, printing, and wires for tires, security fences and electrical applications.

F. Data Collection

The huge amount of qualitative primary data from the twenty investigative interview transcripts was collected on Excel software and reduced through coding and categorisation using qualitative content analysis inductive abduction as developed by Elo and Kyngas [86] and more recently updated by Mayring [87] and Mayring [88].

IV. FINDINGS AND RESULTS OF CONTENT ANALYSIS

The most significant finding from the interviewees was that the MSB SM was neither recognising the need for active project governance, nor aware of the full implications of project governance. This is because the MSB SM was sometimes extremely new to the role of manager and very entrepreneurial or from a function that typically does not get involved in the aspects of an operation at the management level. If the SM did not impress upon the PLM or new inductees, the need for project governance or lead its implementation then project governance was unlikely to be implemented satisfactorily. Many of the key findings show the MSB difficulties in adopting project planning governance because of their lack of resources, such as workforce funding and knowledge management as identified below in some of the main category findings.

A. MSB Senior Management (SM).

This awareness factor and lack of SM leadership has led to the absence in some cases of involvement with stakeholders, shareholders, or end users to establish an understanding of their requirements, position, or interest. This was identified as true for government agencies who must be informed of the MSB planning as a requirement for a particular zone, activity, or licence. This led to delays in understanding the requirements and approval. The recruitment and selection of a PLM was seen as a key appointment to show there was the SM capability to lead and support as well as having the knowledge to deal with this project. If not available internally, then it was identified that outside resources were needed to recruit a person who had this type of project knowledge and understanding.

B. MSB project concept and development.

There were multiple gaps in MSBs to prevent a better understanding of the project concept and development requirements. These gaps included the lack of a PLM and hence a lack of leadership and communication to ensure that the practices and procedures for MSB project planning governance are implemented. One of the reasons for the gap is that SM did not recognize the need for a PLM and its leadership and thought it was too expensive to appoint a full-time PLM to lead the project.

Another reason is that SM thought it can run the project itself in whatever form SM takes, such as shadow director (SD), family business owner (FO), entrepreneurial, manager (EM), owner operator (OO), co-op shareholder (Coop), Chief Executive (CEO), or a member of the board of directors (BOD), and this led to a lack of focus on the project, because SM does not have the time or skills to execute. A lack of leadership or lack PLM at the project's beginning will undoubtedly cause delays and development problems, not only planning and governance implementation, but with the MSB limited resource issues.

Communication gaps appeared in the MSB project concept and development practices and procedures preventing a better understanding of the requirements for effective two-way communication between the SM leadership and the PLM as well as the PLM not promoting a better understanding of the essential project requirements.

Ensuring the MSB project has the required standards in place, needs an open two-way dialogue between the SM, PT, and the PLM. There was the need to have a proper kick-off

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meeting with a project charter that enables open communication to begin. If there was flat management structure in the MSB, then it was easier to communicate provided the PLM is a good communicator. There also needed to be regular planned meetings, mandatory attendance, and follow up of all actions with the SM. Within these planned meetings, there was always the need to have defined RACI (Responsibility, Accountability, Consulted and Informed) roles which enabled the PLM to keep the project on track with input from SM, stakeholders, and shareholders by continuing the dialogue with these parties.

C. MSB project leader/manager (PLM)

The PLM's ability to lead the team once appointed and develop the concept to deliver a project scope and description for the business case and project proposal for feasibility in language that could be understood and used for legal, regulatory and fundings applications was vital. When the project was found to be feasible then the PLM needed to conduct with whatever resources available, the necessary assessments as required to determine whether the project was viable or not, including simple financial, ethical and governance considerations.

D. MSB human resources (HR)

If an HR function existed, then it must have executed a project capability and structure SWOT analysis to understand the gaps in manpower and training and the potential benefits in recruitment and training to close the gaps. The SM and PLM would have supported these efforts. If the HR function was not available, then SM and PLM must execute the HR function by doing recruitment and using where there is a low level of understanding, low cost online or blended learning courses. The training and competency levels must be raised exceedingly early in the project for risk assessment training and implementation on the project priorities for the project's successful outcome. Diversity can help training; young project members can train off-line at home on the computer as opposed to the older generation who need a lecture and practical demonstration. The younger generation do not need to see a trainer and can be trained in risk assessment and support the priority tasks by being trained off-line. If there is in-house risk assessment capability, then it should be used, and the results prioritized.

If there is no in-house risk assessment capability, then one of the capabilities that needs to be brought into the MSB is an external risk assessment specialist, who can not only conduct the assessment but can train the team and help them prioritize the risks so that they can be mitigated in the correct order.

The PLM should also look at either sending one person out to be trained in risk assessments. I.e. "Train the trainer." This person could train the PT, or that by outsourcing the training to a trainer who did on the job individual training so that both daytime jobs and project were sustained without much disruption.

E. MSB project purpose

The project purpose must fit into the MSB's plan if there was one. Would it distract the MSB from current business and needs? It was important that the employees could see the project's analysed benefits and deliverables for the future and were bought into it.

If this did not happen, then the commitment in a MSB would be weak and cause concern and loss of focus.

F. MSB project planning

A MSB project planning governance review was needed because of observed gaps in project planning governance and accountability impacting the project. Examples that were seen in a small entrepreneurial company's project was poor communication including monitoring, controlling and change management. The planning was done by a person with help from the PLM, whose position was the direct result of the compression of the multiple functions that one would find in a bigger organisation. It was impossible to have the basic seven resources of operations, supply chain, sales, finance, human resources, engineering, and research, because of cost, size, and continuity. Other MSB project challenges identified were the planning of life cycles and development as well as the lack of training in up-to-date planning skills or a lack of willingness or inability to change to the planning program. Another handicap was that the owner, builder, project manager, and engineer was one person, who did the planning or had an assistant to record all actions and who doubled as the office and human resource manager and accountant. This is an extreme case but existed. This was significantly impacting planning understanding and accountability. If a small construction project planning was considered, involving lifting, and assembling of beams and columns using a crane on the site, were all risks and challenges that must be recognised and assessed by this person?

Multitasking is another issue as the project planner may only work at day's end, particularly when faced with daily operational issues' distractions; A project is an add-on to daily responsibilities and duties and something that only gets time and attention if it is an imperative because of management or business priorities.

Compromises were made constantly to compensate for these limitations. For construction and export projects, there were significant regulations and learning to be assimilated amongst the MSB's staff, who were not trained and competent in this type of work and would need out of hours training or studying for the export regulations understanding.

G. MSB Project assessment and feasibility

The interviewees identified the need for clear documentation of project scope and definition by the MSB PLM and PT because without these documents for assessments there could be neither an understanding of viability to execute the project or the feasibility to deliver a safe, sustainable, and financially successful outcome to

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ethical regulatory and governance standards with a lifecycle analysis.

H. MSB project governance and ethics

The project governance's role and implementation in the MSB project planning with clear accountability was a critical MSB project success factor (CSF). Any PLM appointed with SM and HR support who was given project planning accountability must perform his or her role to their fullest ability. If there were not defined accountabilities for a project, then the MSB project governance structure would not be implemented, and clear accountabilities would not be in place and functioning. Another point made was the mental adjustment to MSB governance planning process by the PT who is multitasking.

They break down the project in a way that they do not normally prioritise in their regular job and use a whiteboard to achieve the day's priority. It is visible, effective and costs nothing, but it has a profound effect on the team every time they achieve a finished task. Another key point raised by the interviewee is the governance communication process by MSB management to achieve, preferably in a meeting room, face to face, the agreed project scope and how the project will be controlled, assessed and what key milestones will measure progress. This needs to be a frank and open discussion also about ethics and resources and an assessment of training needs and essential project requirements.

This open discussion made clear the controls and obtains valid opinions about what is missing and what can be obtained for minimum cost. What does the enterprise know? What does it not know and where to get assistance and help to define the missing elements of the project? More interviews will help with learning about how MSBs cope with MSB planning governance for success.

I. MSB project resources

As outlined in MSB HR resources the SWOT Project capability and structure analysis would have quickly identified needs, and opportunities to resource the project both internally and externally, if required. SM might be able to find within the business a PLM or someone who has experience in this type of project. Organisational capacity and structure difficulties in owner-managed or operated businesses in integrating their business plans with their identified risks were identified in financial, strategic, or project planning functions. This was because SM was often the owner/operator making and influencing all project planning decisions, and in no way, implementing validation, compliance, or project governance because of their lack of professional management practice understanding particularly in risk management practices in the business.

The owner/operator did not promote appropriate governance standards and processes such as long/short term planning and did everything themselves with no staff training or discussion, even in the recruitment process.

The owner was a critical component in the MSB's culture and when personnel join and were inducted, and it was vital that their accountability was discussed along with project planning and governance. Another aspect of a MSB governance requirement was to control funds in a way that is beneficial to the operation. It is important to get maximum value from the funding break down the project planning into practical components.

If work was outsourced, it must be well-defined even down to colour, materials of construction, mock up layout of new project operation or design, 3-D, if possible, with electrical layout for lights and overall lighting intensity and power sockets for chargers, computers, copiers, or servers as well as back up batteries and the standards to be followed. The desks and meeting rooms were ergonomically designed with adequate overhead lighting and power outlets; only in this way could a MSB get value from any outside sourcing through using a carefully selected Inexpensive design/engineering office or office interior contractor. MSBs were collaborating with a university to train its PT in planning with risk recognition, register, management, and mitigation. This was before starting the project as an essential requirement to support the project to have a successful outcome.

Without this training the interviewee said that there would be only limited success, and it was particularly important in a MSB with limited funds and resources to leverage either free or essential resources from whatever source is available and that is reputable. This MSB had also used government grants and regional development websites along with universities and technical colleges for knowledge management that helped fill many of the knowledge, planning, and resource gaps.

J. MSB project communications.

Failure of ERP projects and hence loss of communication with all stakeholders. They have highlighted the need for the team to have the structure and capability to execute successfully. If the ERP or specific software implementation is to occur on time regular daily meetings must be scheduled and attended and the project leader and team must look at whether they can devote the necessary time to it. To achieve this implementation, it is vital that there is a clear project brief, defining project planning governance, project accountability, and responsibility, and in this way building a project scope, budget, schedule with milestones, resource needs and project deliverables, upon which a systematic risk assessment can be carried out to establish the viability and feasibility of the project.

K. MSB project stakeholders

An interviewee related the need for continuing involvement by communicating with the end-user, whether internal or external, client or supplier, and other stakeholders throughout the project.

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Without these updates, there may be a loss of understanding and definition, and whilst the technical project aspects may be clear, the integration, marketing, feasibility, and viability of the product may not be fully understood, and clarity of purpose needs to be maintained throughout the project's lifecycle. When the project is complete it much has a smooth & planned launch, and this can only happen if there has been continual communication between end-user(s) or clients) and PLM and PT.

L. MSB project execution.

Many of the key findings show the MSB difficulties in adopting project planning governance because of their lack of resources, such as workforce, funding, and knowledge management as identified below in some of the main category findings.

In answering the five research questions, many positive and constructive solutions can be found to these challenges, particularly in the MSB project planning flow sheet which saves time and effort in project planning.

By using the coding process in qualitative content analysis (QCA), the following subcategories were initially identified in Fig. 4 Micro and Small Business Project Planning Governance Sub-Categories created through content analysis abstraction followed by further coding to yield the generic categories, and main categories identified in the 20 investigative interviews' transcripts and shown in Fig. 5 Micro and Small Business (MSB) Project Planning Governance Mind Map showing the Main and Generic Categories with Subcategories with priority. When assembled into a sequential format the following critical steps are identified for MSB to conduct its project planning governance to have a successful outcome. These steps are supported and referenced by the investigative interviews' findings below.

MSB. Senior Management (SM), Awareness, Project Concept, Launch, Leadership, Recognition of Project Governance, Project Governance implementation, Approval Process, Recruit PLM, Motivation, Assessment, Participation, MSB Project Concept, Project Development, Idea to Concept, Launch, Concept, Project Development, Scope & Description, Business Case, Project Proposal, Go/No Go Decision, MSB Project Leader/ Manager (PLM), Creation of Final Project, Concept, Estimation, Project Leader, Day to Day Management, Kick Off Meeting, Project Charter, Project Execution, Management of Change (MOC), Quality, Deliverables & Benefits, Human Resources (HR), Project Team Recruitment, Job Description, Remuneration, Contracts, Personnel Files, Medicals, Stress Management, Training, Validation, Knowledge Management, Best Practice, Sign Off to Project Charter, MSB Project Purpose, Strategic Alignment, Success, Criteria,Benefits Criteria, Deliverables, Concept Analysis & Alternatives, Sensitivity & Complexity, Evaluation/ Appraisal Process, MSB Planning, Schedule, Budget, Procurement Plan, Bid Packages, Milestones, Critical Path, Use of ERP process, Communicate project plan, MSB Project Assessments, Feasibility, Project Plan Definition, Estimation, Risk Assessment, Risk Register, Mitigation, Technology Assessment, Health Safety & Environment, Project Governance & Ethics, Agreement & Sign off, Recognition & Needs, Measure, Track, Control, Correct, Management of Change, Conflict Management, MSB Resources, Review of project funding, Internal/ External Funding, Banks, Venture Capital, Gov. Loan, Grants, Review of Project Structure & Capability, Capability, Deficiencies, Availability of Internal/External Resources, External : Institutions, Universities, Suppliers, Clients, PMaaS, Training, Knowledge Management, Multitasking, MSB Project Communications, Project Launch, Project Charter, Townhall Meeting, Stakeholder Meeting & Communications, Project Meetings: Daily, Weekly, Monthly, No Ad Hoc Meetings, Published Meeting Minutes, Constant Updating, Stakeholders, Communication,Community, Gov. Agencies, University, Colleges, Suppliers,End User, Internal or External Client/ Customers, Finished Project Specifications, Updated, Project Deliverables, Benefits, Project Execution, Project Planning, Schedule, Project Finance & Budget, Accounting, Project Bidding, Procurement, Contracts, Project Charter, Buy-in, Shareholder Involvement & Communication, Scheduled Meetings, Milestones, Internal/ External Client Communications

Fig. 4 Micro and Small Business (MSB) Project Planning Governance Sub-Categories created through content analysis abstraction

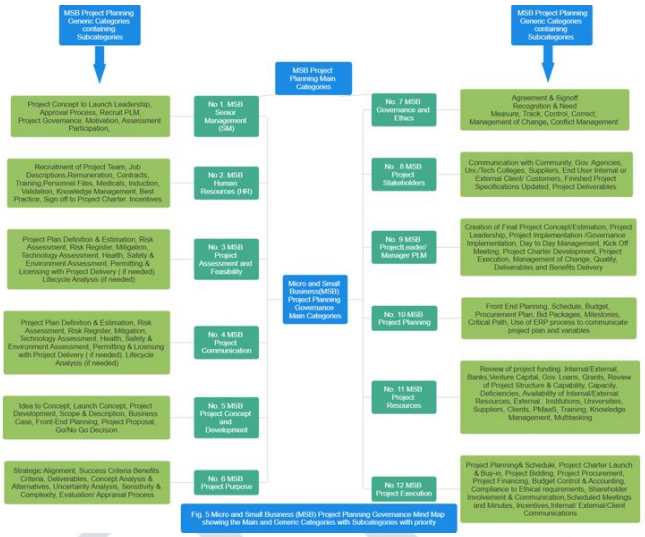

Fig. 5 Micro and Small Business (MSB) Project Planning Governance Mind Map showing the Main and Generic Categories with Subcategories with priority

V. ANSWERS TO THE RESEARCH QUESTIONS.

A. Research question one

The research question one answer shows that the challenges to the MSB critical project planning governance process have been about recognition of its importance and implementation at all personnel levels of the MSB. Once recognized steps must be taken to implement and close the MSB's governance gaps, no matter whether there are resourcing issues.

The challenge of assistance can be overcome by obtaining internally or externally by using such resources as an online internet training resource or retired functional experts, if funds are lacking; the hiring of consultants to train and implement the necessary governance which can be achieved if funds are forthcoming.

Once critical project planning governance is in place, other challenges such as the potential gaps in financial, technical and risk management areas can be identified and will need to be addressed. Overall, by following these governance guidelines, the MSB will be able to make a go- or no-go decision on implementing the project effectively and proficiently.

B. Research question two

The MSB can improve its performance by following the project governance requirements framework set out in figure 3 on page 14, even if funds are lacking for human resource training and knowledge management, these challenges can be overcome effectively by using Internet training, government grounds, industry initiatives, and the funds are available then consultancy in the areas that are identified. The phases activities and techniques Table 2 Page 13 sets out by Marcelino Sabada et al. [75] strategically helps track the project planning governance performance improvement. Good project communication is identified as a pre-requisite for an improved project outcome by continuously having structured daily meetings, with minutes, actions, and follow

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up as well as regular interaction with stakeholders, SM, and internal/external, end users or clients to ensure the projects and result is still relevant to these parties and can be immediately used upon the project's completion. This aspect requires strong leadership and effective accountability to deliver the project governance required to complete the project.

C. Research question three

The essential elements for an improved MSB project governance protocol is shown in the MSB project planning flow sheet below Figure 6, which defines this question's answer. This was derived from the qualitative content analysis abstraction of the 20 investigative interviews transcripts that outlined the key subcategories categories and main categories. This makes it possible to show a fully developed and practical project planning process for MSB's from experienced and competent practitioners. This MSB project planning flow sheet allows the MSB personnel to see the project planning process on initiation or induction into the project.

This gives them the motivation and commitment to achieve the project's successful outcome with minimum risks as this protocol removes the mystery and missing elements of the project implementation that always causes, unwanted delays, risks, and missing requirements and documentation. This particularly relevant and important to projects involving approvals for civil, mechanical, electrical and chemical process as well as software projects and projects requiring some form of environmental impact assessment in order to proceed.

MSB personnel can see a clear roadmap to success which improves the motivation and stops the unwanted stoppages and what next questions that interrupt an unplanned project, causing delays stress and communication gaps with stakeholders and key clients, and then uses which causes project risk, failure, and irrelevance. These activities may be pursued in sequence or parallel for to achieve a successful outcome.

Fig. 6 MSB Project Planning Flow Sheet adapted from Hellas 2015.
Please note above activities may be in parallel as well as linear flow.

D. Research question four

The MSB project planning activities as defined by the flow sheet figure 6 brings a finite template to the whole project process and defines an end-to-end planning that can be achieved in an MSB with limited resources.

E. Research question five

The introduction of the MSB Front-end project planning flow sheet (Figure 7 below) template activities help the initial understanding the need for a project concept development and a PLM with effective preliminary analysis and evaluation.

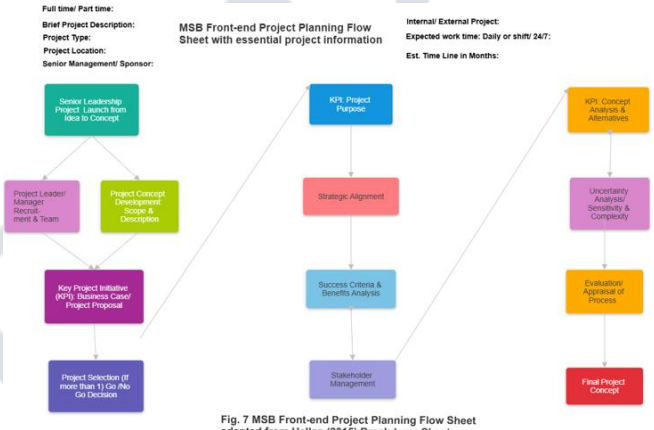

Fig. 7 MSB Front-end Project Planning Flow Sheet adapted from Hellas (2015) Breakdown Sheet.

VI. CONCLUSION

This research study through its investigative interviews has identified multiple MSB project planning governance opportunities through its qualitative content analysis which has been incorporated into an easily understood and effective flowsheet to support MSB through their front-end project planning using effective governance processes, including a front-end project planning. The project planning requires the appointment of a PLM to lead the project and must be appointed and supported by SM in whatever form it takes as soon as the project is launched. If the SM has previous experience in the realization of the project, scope, description and preliminary budget and schedule then it may be possible to delay until the project assessments. In any event, a PLM must be on board by the time the key assessments and analysis are performed to lead and determine the project's successful outcome.

In answering the five research questions there are many positive and constructive solutions to the MSB project planning governance challenges, particularly in the MSB project planning flow sheet which puts clear and transparent governance in place and saves time and effort. These five research answers have clearly demonstrated the essential elements to improve MSB project planning governance and have provided a protocol that is fit for purpose, relevant and current for implementation. These answers support the research into MSB project governance planning and its impact on outcomes by establishing methods by which a

MSB's PLM can achieve significant improvement in the governance of the MSB projects' planning and positively impact the project's outcome.

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