

# Development of strategic plan in relation to exportation

Seyed Jafar Masoudi<sup>1</sup>, Bahareh Namdari<sup>2</sup>

<sup>1</sup>Department of Management, Payam-e Noor University, Iran; <sup>2</sup>University of UTM, Malaysia

## Abstract

In This study, SWOT method has been applied to examine and consider to the strengths, Weaknesses, opportunities, and threats existing in the export procedures that are under the control of customs. The main objectives of this study are determining the strengths, weaknesses, opportunities and threats existing in export of goods. First, according to the survey carried out on business environment, the list of strengths, weaknesses, opportunities and threats were identified. Second, with the use of questionnaire and an opinion poll of managers and experts, key factors were recognized and third, distributing weight to each factor in order to calculate the relative weight of each of these factors and priorities earmarked. Ultimately, in this research SWOT method and QSPM (Quantitative Strategic Planning Matrix) were used to overcome and eliminate weaknesses and threats, improve and create the existing research strengths and opportunities. The results showed that the strategy of using new technologies for the convenience of customers, safety improvement and speeding up many works is earmarked as the most important strategy with the high score.

**Keywords:** Export, strategic plan, SWOT method

## Introduction

Undoubtedly export plays an important role in the economy therefore, providing infrastructure to support domestic manufacturers should be considered. Export has been introduced as relationships with the professional trade markets and professional people beyond the national borders. The purpose of the export is finding opportunities and increasing the share of domestic goods and improving services in foreign markets. Professional market, is a market with the specific culture, principles, rules and stan-

dards that should be recognized, respected and also recognition of the importance of these mentioned factors are prerequisites for inclusion in the trade market therefore, any activity, in relation to marketing and corresponding tools and practices must be consistent with the reality and circumstances of these kinds of markets ([www.irantej.com](http://www.irantej.com)).

### *Custom History of Iran*

Iran has a long history of customs agencies. In the Ashkanian period (third century BC), the Customs and their branches on the borders recorded statistics for import in special books and received certain honorarium. In this period, exports were exempted from paying customs duty. During Sassanian dynasty (fourth to sixth century AD), one-tenth of value of import was received as customs duty. With the arrival of Islam in Iran and in Safavieh dynasty customs duties were commensurate with the price of goods.

From 1053 AH (1674 AD) onward, Administration of the Customs was based on the lease and this trend continued for more than two centuries. In the year 1336 AH (1957 AD), the Customs was administered by the Ministry of economy and in 1345 AH (1966 AD), it was separated from ministry of economy and joined Finance Ministry. Now customs is affiliated to the Ministry of Economy and Finance (<http://www.irica.gov.ir>).

### *Customers Definition as an International term*

“Customs are governmental organizations responsible for the enforcement of customs rules and collection of costumes duties on importation and exportation of goods and imports, transit and exportation of goods.” This definition can be applied for each section of customs or their corresponding offices. For example, this term can be used for the customs officials, import or export duties or control of importation and exportation ([www.irantej.com](http://www.irantej.com)).

**Corresponding author:** Seyed Jafar Masoudi, Department of Management, Payam-e Noor University, Iran.  
Email: [s.j.masoudi@gmail.com](mailto:s.j.masoudi@gmail.com)

Customs organizations are agencies that make people to obey the rules and legislation and functions that contain evaluation and collection of taxes, duties related to imported goods, customs and law enforcement and collection of fee in relation with port user and control and administration of regulation of other companies such as rules consistent with quota and labeling (Trevor, 1992).

We can say customs are organizations related to financial and economic affairs and in each period of time consistent with government's needs can change. Customs are only used to adjust import and export for enacted regulation so, the customs roles for importation and exportation include:

- 1-Legal requirements for importation and exportation by importer and exporter should be considered.
- 2-limitations and restrictions should be observed.
- 3 - Exemptions and discounts that are recommended by the law should be given to the importer and exporter.
- 4-Enacted duties should be received through the best way ([www.irica.gov.ir](http://www.irica.gov.ir)).

### *Customs Roles*

1. Enforcement of government policies in relation to importation, exportation, preservation and delivery of goods existing in warehouse also control over delivery of goods, custom clearance and legal process.
2. Implementing the Export and import regulations and policies and plans existing in circular letters, receiving customs duties and commercial benefit so crediting them to the relevant organizations' account.
3. Determining the value and tariffs on imports and exports.
4. Transit of goods should be controlled and monitored.
5. Combat smuggling and customs violations through applicable regulations.
6. Collection, processing and dissemination of foreign trade statistics.
7. Settling disputes arising from the implementation of the law and customs regulations between Customs and the goods owner.
8. Review of import and export declarations and cargo clearance documents consistent with rules and regulation to recognize and confirm validity for customs clearance conditions, collecting the receipt deficit and refunding surplus of payment.
9. Customs inspection and monitoring of their performance.
10. Planning for improvement of customs systems and implementing computerized customs systems.

11. Planning In line with the government's economic policies, full implementation of the regulations associated with Export and Import and corresponding circular letter.

12. Enhancement of International communication with the Islamic Conference and eco members to exchange experiences and cooperate with each other.

13. Customs formalities for temporary import and export, domestic transportation, sabotage, international transit.

14. Enacting Customs regulations in the case of free shop, package, courier, international mail.

15. Identification and delivery of abandoned goods to organization that is responsible for collecting and selling property, possession, under the relevant rules.

16. Do the Tasks related to commission agents that are working for customs.

17. Studying and considering the affairs according to the World Customs Organization's recommendation ([www.irica.gov.ir](http://www.irica.gov.ir)).

### *Customs procedures in the field of e-commerce*

Since many years ago, Iran customs has launched proceedings In relation to e-commerce and in 2010, after changes in Customs management the procedure related to these proceedings has accelerated. The most important step is establishing new customs based on the improvement of modern e-commerce therefore, in order to fulfill related requirements of mentioned change following activities has been performed

- Customs documents should be turned into electronic document.
- Devices and tools used in customs should be equipped with X-RAY system
- Designing the system for Control of transit cargo in origin and destination
- Designing the comprehensive judicial and legislative software
- Transferring information, circular letter, and statistics via intranet
- Developing the comprehensive Plan concerning customs online communications, finance, tax measures, banking and insurance with log value of Ministry of Industry, Trade and Mines in order to prevent tax evasion (Weekly magazine in relation to customs affairs, 2009).

### *Statistical Population*

Study on statistical population including all principals, assistants, Advisory Committee working for customs in the year 2012. Entire population that responded to distributed questionnaires consisted of 120 managers and pundits.

## Materials and Methods

### Methods of Gathering Data

In field works, researcher should study variables in actual environment. The most common technique for data collection is using questionnaire. In this research, questionnaires, interviews, observation and documents were used for data collection. We designed questionnaire With regard to the nature of research methods and also type of population

#### A. Library Method

In this study, in order to establish theoretical research principles and also awareness of Background of research, we used books, magazines, data bases like internet

#### B. Field Work

In relation to selecting strengths and weaknesses - Opportunities and threats existing in organization, we asked managers and experts for their opinion

#### C. Data Collection Tools

Data collection tools were questionnaires that were completed by population. For gathering information concerning theoretical principles of research, we applied perspectives existing in strategic management books. In completion of research background we used research data that had been collected long time ago, different data bases, and public organization.

#### D. Validity And Reliability Of Questionnaire

Validity is the extent to which the tool measuring what it is allocated for In fact validity is Interpretation of test results and questionnaire also connected with the application of aforementioned test (Khoenejad, 2006).

In this study, to assess the validity of questionnaire we asked experts for their opinions and ideas so the validity was confirmed by content validity.

In this study, we were aware of the subject of study also designed questionnaire considered by number of customs management so based on their point of views we evaluated and reformed validity of measurement tool.

#### E. Credibility Of Measurement Tool

Credibility of quality is stability and reliability that determines the tools or method for data collection over time in the other word credibility is stability and reliability of whatever identified by tools and method (Sharifi, 2000).

Reliability is the consistency of the measurement instrument in fact Reliability is a statistical concept based on the correlation of the two sets of scores and represents measurements of a group of subjects by the related instruments (Masudi,2009).

After collecting the questionnaires, coding responses and converting qualitative responses to quantitative responses were entered into SPSS software. For Validity and reliability of questionnaire Cronbach's alpha was used. According to this fact that calculated alpha was more than 78%, we could conclude that the validity and reliability of questionnaire relatively good. In fact this questionnaire is proper measurement tool for collecting data.

#### F. Data Analysis Method

In order to analyze the open questionnaire, the special table including open questions provided then all the responses considered and recorded respectively afterward in front of first row of the similar questions, frequency of same questions brought in conjunction with the number of related questionnaire finally, method of summarization used so responses close to each other merged into more general one ultimately the whole number of responses reduced to the minimum number. In this regard, we should notice some points.

1-Questions and purpose of research should be considered and unbiased inquiry should be removed.

2-Summarized responses should be distinguished from each other so they would not interfere with each other.

3-Responses should be noted in more general way and all questions should be answered

In order to analyzing close questionnaire were tried to design the table and writing title of questions on top of the table then aforementioned questionnaire was monitored so according to the two given responses 0 or 1 recorded in front related question finally number of 1 were identified as responses of questionnaire(these questionnaires were responded according to Delphi technique)

#### G. Project Methodology

For strategic planning following step has been defined. At first, the organization's vision and mission statement are specified and after analyzing Internal and external environments of the organization the results show opportunities and threats (external factors) and strengths and weaknesses (internal factors). Then, Applying SWOT (TOWS matrix), the organization' strengths, weaknesses, opportunities and threats are assessed. SWOT can be applied as an instrument for the control and analysis of internal and external environments of an organization; (Terrados *et al* ,2007) also it can be productive tools identifying the problems and drawing lines of future actions. Finally, QSPM matrix is used, which was considered in (David *et al* ,2009) as a perfect

and useful tool for development of strategies based on internal and external assessment and SWOT analysis. Among strategic alternatives, the relative importance of different facts, roles, tendencies and data may be specified to provide the advantages of an important competition for the company. QSPM provides a transparent framework for this prioritization process (Fakhim Hashemi *et al*, 2011).

Development of the research project includes dividing the research procedure to 5 sections

1- Preliminary identification.

2- Studying internal factors (strengths and weaknesses) and external factors. (Opportunities and threats) in relation with the export of goods based on Delphi technique.

3- Determining assessment matrix of external and internal factors related to customs.

4- Determining Matrix of strengths and weaknesses, opportunities and threats.

5- Identifying Matrix of a strategic planning.

## SWOT Analysis

### *Strengths and Weaknesses Analysis*

SWOT analysis contains internal and external evaluation of companies also concentrates on internal strengths and weaknesses while considering external threats and opportunities (Kartakoullis and Karlis, 2002). Shank (2009) stated that weaknesses and strengths are parameters that are manageable and influence aims of strategic management process. In contrast threats and opportunities are unmanageable elements of operating environment but proper plan can alleviate the effects of unfortunate outcomes (Shank, 2009). New textbooks consistent with strategy have trend to administer SWOT analysis even if they have doubt about its application. Henry Mintzberg express that SWOT is foundation for all endeavors to formalize the strategy which resulted in making process in fact formation of strategy include process of conception and applying basic opinions to formulate the strategy. Applying SWOT method in strategic planning research is new way while its application for the evaluation of event leveraging strategies as perceived by previous organizers can be a useful exercise. (Kostas Karadakis, 2010).

Organization's strengths and weaknesses considered as activities under the control of organization so these activities can be performed in excellent or very weak way also in this regard managements' practices, marketing acts, finance (ac-

counting), production (operations), research and development, and computer information systems, have vital roles. One of the important activities of strategic management is to evaluate and consider weakness and strengths of organizations section (Sadeghi & Bidokhti, 2010).

There are many ways to recognize the internal factors. In this study the strengths and weaknesses of export procedures are assessed

### *Opportunities And Threats Analysis*

Main principle of Strategic management is that organizations for taking advantage of external opportunities and avoiding or declining the effects of external threats can develop the especial strategies so, monitoring and evaluating external opportunities and threats can guarantee success of organization. Now we consider Opportunities and threats existing in the Customs and then try to identify opportunities and threats and their severity. A long-term plan regarding environmental conditions (opportunities and threats) and internal conditions (strengths and weaknesses) is created (Sadeghi & Bidokhti, 2010).

### *Strategy Development By Applying SWOT*

SWOT method in fact is analytical model that determines and considers environmental opportunities and threats along with strengths and weaknesses so it allocates the proper strategy on considered situation. In this model, opportunities and threats represent a major significant and insignificant challenges existing in industrial environment In contrast, the strengths and weaknesses (competencies, capabilities, skills, shortages) represent the internal environment so according to SWOT, and suitable alternatives for strategies can be developed. This study defines the certain export procedure, and then analyzes the strengths, weaknesses (internal factors) and opportunities and threats (external factors) (SWOT) (Sadeghi & Bidokhti, 2010).

### *Export Definitio*

Based on the customs procedure, domestic goods are exported in order to be sold or be consumed. In addition exportation along with bringing currency to country lead up to improve economy and reduce the unemployment rate (<http://www.irica.gov.ir>).

### *Custom Strategy in support of non-petroleum expert*

Adopted customs policies are to provide maximum facilities for customers, gain costumers' sat-

isfaction, encourage exporter to export non – petroleum goods, utilize software and hardware equipment for achieving strategic purpose including improvement in exportation. Exporters' satisfaction of customs activity expresses the relative success of this organization in developing adopted policies (<http://www.irica.gov.ir>).

According to mentioned statement, the following facilities are provided by the customs office for exporters:

- There are customs formalities for exporters that make their declaration

Completely over 2 hours and also there is no need to reevaluate exports in borders of country however in some obscure cases evaluation is necessary.

- Necessitating customs formalities for exportation (it should be out of working hours, formal holidays) and afternoon shift as well.

- Customs formalities associated with evaluating the export goods outside the customs.

- Customs formalities for export of goods that have a standard stamp without any need to have relevant certificate.

- Finding route or way for exportation in the borders of country.

- Acceptance of paradigm of export goods that are produced in unit of production (<http://www.irica.gov.ir>).

Strengths, weaknesses, opportunities and threats assessment regarding export procedures

### *Strengths*

- Export procedures in most customs equipped with ASYCUDA (Automated system for customs data) should be systematized

- Documents related to the export goods in corresponding customs should be achieved because in many cases there are requests for aforementioned document and its information from another customs offices so main documents and requested documents should be checked and corresponded in order to avoid counterfeiting of document

- recording bar code on customs license to prevent forgery

- calculating the amount of money converted to dollar and writing down this amount on the export license to prevent possible abuses and avoid giving export bounties further than normal amount

- Creation of Web system

- Transfer of export letter, statistics, and .via intranet.

- Customs formalities out of official time.

### *Weaknesses*

- Due to lack of ASYCUDA to make an inquiry, correspondence could be helpful

- Stamps of assessment service and corresponding sections are not defined electronically therefore it provides the possibility of counterfeiting stamps for offenders

- According to this fact that previously customs formalities was carried out manually so nowadays this process backfire. Many clerks, who didn't not have incentive to learn computer, cannot accept ASYCUDA.

- Due to the problem of manpower shortage some works for security reason were done by special miscellaneous people so fewer workers (one or two) know to carry out mentioned works.

- Clerks' Weakness in relation to learning computers

- Insufficient experience of some personnel in their duties

### *Opportunities*

- Import of goods in contrast to export of goods leads to prevent outflow of currency to other countries.

- Supporting manufacturing can decrease production costs also rivalry with foreign counterparts can grow.

- Through the Export of goods we can gain advantages. We learn standards of goods manufactured in the other countries; so this fact leads us to manufacture the goods that have role in international competition, it relieves tension among countries as well.

- High currency rate in the current period brings the opportunity for producers to export their goods and receive currency.

- High quality Production has a role in stimulating competition between foreign counterparts.

- Currency's Entry into the country leads to optimizing production lines and produce high quality goods.

- Entry into WTO (World Trade Organization) in the short term leads to loss of thousands dollar in production units but in the long run causes the profitability.

- Receiving specific duties for goods that have production surplus is a source of government revenue.

### *Threats*

- Political condition and mounting tension between countries make exporters' loss.

- Political culprits cause the other countries to avoid buying our products or generating adverse publicity for our products so, we should prevent tension and establish links between our country and other countries to improve economy.

-Trying to make war provoke the other countries into generating adverse publicity about our product as a result, it prevents us from selling our products. This issue can be serious threat for our export product.

-Production with poor quality and inattention to international standards are significant things that should be dealt with.

-Unfortunately Packaging is not fancy and sometime it has been seen that the best products of Iran has no packaging (product are exported in bulk) so, buyers package these products and adorn them with name of your own countries and sell them to other buyers. Fig, pistachio and saffron are the most important examples.

## Evaluation matrix for exploitation

### *Internal and external factor Evaluation*

The aim of this study is identifying and checking environmental factor (external and internal environment). This survey necessitates contemplating variables in external and internal environments concerning export.

Hence, the first step is measuring strategic factors to take cognizance of important and less important keys and priorities them.

IFE1 AND EFE2 has been applied to consider internal and external strategic factors (Jozi & Zarei, 2010).

IFE is a matrix for considering internal factors of organization. In fact it evaluates weaknesses and strengths of organization also in this regard EFE is the matrix for analyzing external factors. EFE is a tool to respond managers of organization in relation to external opportunities and threats.

After identification of strengths, weaknesses opportunities and threats regarding export, each factor receives weighting ratio between 0-1.

Current status of each factor is determined by scores from 1 to 4, according to importance of them, scores of 4 and 3 allocated to strengths while scores of 2 and 1 are for weaknesses.

If calculated strength in mentioned organization is high or maximum so corresponding factor gain score of 4 otherwise when organization gains less strength the average score of the factor is 3.

In other cases when organization is confronted with lack of progress or common weakness aforementioned factor gain score of 2 although if weakness is fatal so the factor take score of 1.

This procedure can be applied for opportunities and threats regarding their importance mean that when organization gets excellent opportunities, corresponding factor gain score of 4 but limited opportunity decreases the score to 3.

If organization confronted with idle threats corresponding factor gains 2

However terrible threat gain score of 1

If management seeks to minimize weaknesses and reduce threats so it should allocate high score to the factors regarding the weakness or threat as well lack of attention to improvement of strengths and creation of opportunities causes low score for aforementioned factor.

Therefore, in order to calculate weighted score of each factor, score of each row of internal and external factors are multiplied by the normal weight and inserted in weighted score column.

So the total of weighted scores is calculated. the minimum of this total could be 1 and maximum of it could be 4 and average 2.5.

If final score of IFE <2.5 so organization has weak points in managing and controlling the internal factors however, if final score of EFE <2.5 so organization is not able to exploit opportunities and overcome threats (Jozi & Zarei, 2010).

### *Internal and external matrix*

Analyzing both internal and external factors requires the internal - external matrix. This type of matrix is used to determine the location of the project.

This matrix developed from evaluation scores of internal and external factor should be placed in horizontal and vertical dimensions of internal-external matrix in order to specify the state of corresponding lay out in the matrix. The score of this matrix divided in two spectrum the strong one includes (2.5-4) and the other one contains (1-2.5) according to the SWOT framework 4 strategies (WT, WO, ST, SO) has been determined in external-internal matrix. In order to draw this matrix 4 main spaces should be allocated to 4 strategies (Jozi & Zarei, 2010).

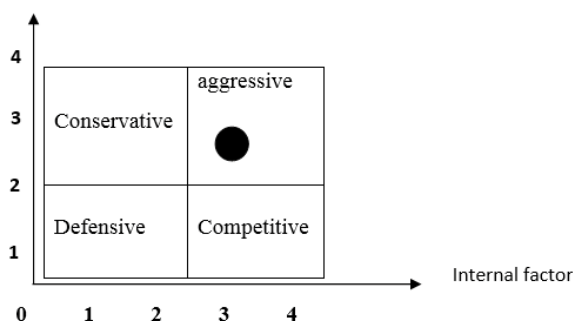
The layout of following matrix that has been shown in figure 1 contains assessment scores of internal and external factors including 2.7 and 2.84 respectively. This layout placed in aggressive position of IE matrix

According to the matrix, aggressive strategy should be chosen which is related to strengths and opportunities (so).

**Table 1. Internal Factor Evaluation Matrix**

Explanation	Weighted score	Score of current state	Normalized weight	Internal strategic factor
Strength				
According to systematization of export procedure in customs manual system has been scraped so works would be carried out so quickly and accurately (exportation in maximum of 20 minute)	40/0	4	10/0	Systematization of export procedure
	21/0	3	07/0	The achieve of customs' documents
Recording the bar code to prevent forgery and improve security system significantly	40/0	4	10/0	Recording the bar code in license to prevent forgery
	24/0	3	08/0	Calculation of Dollar value of goods
update country's customs	32/0	4	08/0	Set up web system
Increase operating speed and security	21/0	3	07/0	Transmitting circular letter and statistic via intranet
	27/0	3	09/0	Customs formalities out of working time
Weaknesses				
Due to lack of online and automated system, Customs inquiry about documents takes long time and somewhat encourage forgery	22/0	2	11/0	Lack of Asycuda (automated system for customs data)
Counterfeiting of departments' stamps has been seen frequently but this problem could be dealt with when electronic stamps are produced	16/0	2	08/0	Lack of available electronic Stamps in relation to assessment service to prevent forgery
personnel should be trained in working with computers	09/0	1	09/0	personnel are not familiar with computer systems
	12/0	2	06/0	Shortage of man power
	07/0	1	07/0	Insufficient experience of personnel in their duties
	71/2	-	1	Total amount

External factor

**Figure 1: Internal and external matrix****Space Analysis**

In order to make a proper decision for the best option, there are several methods but according to before information the SPACE method is applied.

For determination of the position or strategy, IE matrix is used that includes following subjects: **FS IS ES CA**

Financial strength FS, industrial strength, IS, environmental stability ES, Competitive Advantage CA

The variables related to these parameters (FS, ES, IS, CA) has been shown in following table (Jozi & Zarei, 2010).

Table 2. External factor evaluation matrix

Explanation	Weighted score	Score of current state	Normalized weight	External strategic factor
Opportunities				
	32/0	4	08/0	Imports of goods versus export to other countries prevents the issuance of currency
	28/0	4	07/0	Supporting production could bring down production costs and enhance competitiveness in international market
We can realize the special standards of good witch rival counterpart using for export of their products, and we also want to follow these standards to compete with them	24/0	3	08/0	Attention to standard of goods in other countries is necessary for exportation
	18/0	3	06/0	Due to the high exchange rate in the current period, the best opportunity for producers is to export their goods and make currency's entry in to the country
	36/0	4	09/0	Production of goods with high quality enhances producers' ability in competing with foreign counterparts
	21/0	3	07/0	Float of currency into the country leads to optimization of production lines and production quality
	18/0	3	06/0	Entry into the WTO in short-term, making loss for production units, but in the long run is profitable
	32/0	4	08/0	Receiving customs duties for goods that are surplus is a source of government revenue
In Some small towns customs for the people are still unknown so more advertisement should be displayed	36/0	4	09/0	Advertisement to introduce customs affairs
Threats				
	08/0	1	08/0	Entry into in politics create mounting tensions between our country and other countries so it makes loss for exporter
	08/0	1	08/0	Other countries for political reasons may avoid buying our products
	14/0	2	07/0	Lack of goods with high quality and international standards is one of the most problems that should be overcome
	09/0	1	09/0	Low quality of packaging
	84/2		1	total amount

According to the table, these results are yielded:

$$IS + CA = 3/33 - 4 = -0/67$$

$$FS + ES = 3/66 - 4/5 = -0/48$$

### *Quantitative Strategic Planning Matrix*

QSPM is for companies to systematically evaluate their external and internal environments, researches,



carefully assess the advantages and disadvantages of various alternatives, perform analyses, and then decide on special activities (David Fred, 1985). In contrast, Mintzberg's thought of "crafting" strategies embodies the artistic model, which propose strategic decision making be based primarily on holistic thinking, intuition, creativity, and imagination. Mintzberg and his proponents deny strategies that come from objective analysis such as a QSPM analysis, preferring instead subjective imagination (McGinnis, 1984, Myeong-Gu, 2007). In contrast, many leaders and academicians discard strategies that come from emotion, hunch, creativity, and politics. Proponents

of the artistic insight often consider strategic planning processes and development matrices such as the QSPM to be time poorly spent. The Mintzberg philosophy insists on informality as opposed to formality. Certainly the two approaches are not mutually exclusive, but Mintzberg refers to strategic planning as an "emergent" process whereas more objective proponents use the term "deliberate" process (Mintzberg, Henry). The deliberate process, of which the QSPM is apart, contends that it is unwise for strategists to rely too heavily on gut feeling and opinion in the absence of research data, competitive intelligence, and analysis in formulating strategies. (Meredith, 2009).

**Table 3. Space analysis matrix**

Score	variable rang	s-parameter
	$6 < FS < 1$	(FS) Financial strength
+3		1-Establishment of private workshops for training of private companies in basic of marketing , packaging of products and ...
+5		2-holding different courses for all staff in relation to new technologies
+3		3-Equipping Customs with the new technology for the welfare of clients and prevent fraud and...
+66/3	Average	
	$6 < IS < 1$	(FS) industrial strength
+3		1-Automation of customs procedures
+3		2-lack of productive man power
+4		3-Possibility of utilizing the media to introduce Customs
+33/3	Average	
	$-1 < ES < -6$	(ES) environmental stability
-4		1-Technology is changing rapidly, but for human resources and managers take a while to accommodate to these changes
-5		2-Due to the lack of efficient and experienced marketer, companies avoid exporting their products
-4/5	Average	
	$-1 < CA < -6$	(CA) Competitive Advantage
-4		1-Preventing import of low-quality goods because it reduces quality of the domestic goods
-4		2-Due to the low quality of some domestic goods, import of same products increases and in fact this importation create competition along with improvement in domestic products
-4	Average	

For providing Quantitative Strategic Planning Matrix, analyses of first and second stages of (comparing internal and external factors) comprehensive strategic framework are used. Application of quantitative strategic planning matrix should be associated with intuitive judgment. In corresponding matrix at least 10 impor-

tant internal and 10 external factors are included. In this matrix, each factor is given an appeal score. This score represents the strategic strength and potential to deal effectively with the internal and external factors (utilizing opportunities and taking advantage of strengths and overcoming weaknesses and reducing threats).

Score of appeal like this: 1 = not appealing 2 = somewhat appealing, 3 = reasonably appealing, 4 = so appealing (Ahmadi, 2007).

The Quantitative Strategic Planning Matrix (QSPM) is a useful instrument to prioritize strategies at any level including corporate, business and functional.

The ratings and attractive scores used in QSPM, however, require judgmental decisions and should be based on expert's opinion to ensure the applicability of chosen strategies (Hosseini Nasab&Milani, 2012). After determining the attractiveness of strategies, strategies were prioritized by using QSPM (Jozi & Zarei, 2010).

**Table 4. Strategy Prioritization**

Total score	Evaluation of external factors	Evaluation of internal factors	strategies	
28/4	98/1	27/2	Training of personnel	1
20/5	55/2	65/2	Applying new technologies for convenience of customer and speeding up activities	2
69/3	29/2	54/1	advertisement to introduce benefit of export	3

**Table 5. Quantitative strategic planning matrix (QSPM)**

Guideline3		Guidline2		Guidline1		Nor- malized weight	internal factors
Total	Score of attrac- tiveness	Total	Score of attrac- tiveness	total	Score of attrac- tiveness		
Strength							
20/0	2	30/0	3	40/0	4	10/0	1-systematization of export procedure
07/0	1	21/0	3	21/0	3	07/0	2-The achieve of customs' documents
10/0	1	20/0	2	30/0	3	10/0	3-Recording the bar code in license to prevent forgery
07/0	1	14/0	2	14/0	2	07/0	4-Calculation of Dollar value of goods
14/0	2	28/0	4	21/0	3	07/0	5-access to the web System via Intranet for greater security and speeding up access
14/0	2	28/0	4	14/0	2	07/0	6-Transmitting circular letter and statistic via intranet
21/0	3	21/0	3	21/0	3	07/0	7-Automation of customs procedures
24/0	3	24/0	3	16/0	2	08/0	8-Customs formalities out of working time
Weakness							
10/0	1	30/0	3	10/0	1	10/0	1-Lack of Asycuda (automated system for customs data)
07/0	1	21/0	3	14/0	2	07/0	2-Lack of available electronic Stamps in relation to assessment service to prevent forgery
08/0	1	16/0	2	08/0	1	08/0	3-personnel are not familiar with computer systems
06/0	1	06/0	1	06/0	1	06/0	4-Shortage of man power
06/0	1	06/0	1	12/0	2	06/0	5-Insufficient experience of personnel in their duties
54/1		65/2		27/2		1	total amount

**Table 6. Quantitative strategic planning matrix (QSPM)**

Guideline3 Total	Score of attrac- tiveness	Guidline2 total	Score of attrac- tiveness	Guidline1 total	Score of attrac- tiveness	Nor- malized weight	external factors
Opportunities							
24/0	3	08/0	1	08/0	1	08/0	1-Imports of goods versus export to other countries prevents the issuance of currency
21/0	3	21/0	3	21/0	3	07/0	2-Supporting production could bring down production costs and enhance competitiveness in international market
16/0	2	24/0	3	16/0	2	08/0	3-Attention to standard of goods in other countries is necessary for exportation
18/0	3	18/0	3	12/0	2	06/0	4-Due to the high exchange rate in the current period, the best opportunity for producers is to export their goods and make currency's entry in to the country
18/0	2	36/0	4	18/0	2	09/0	5-Production of goods with high quality enhances producers' ability in competing with foreign counterparts
21/0	3	21/0	3	21/0	3	07/0	6- Float of currency into the country leads to optimization of production lines and production quality
12/0	2	12/0	2	12/0	2	06/0	7-Entry into the WTO in short-term, making loss for production units, but in the long run is profitable
24/0	3	16/0	2	24/0	3	08/0	8-Receiving customs duties for goods that are surplus is a source of government revenue
27/0	3	27/0	3	18/0	2	09/0	9-Advertisement to introduce customs affairs
Threats							
24/0	3	08/0	1	08/0	1	08/0	1-Entry into in politics create mounting tensions between our country and other countries so it makes loss for exporter
08/0	1	16/0	2	08/0	1	08/0	2-Other countries for political reasons may avoid buying our products
07/0	1	21/0	3	14/0	2	07/0	3-Lack of goods with high quality and international standards is one of the most problems that should be overcome
09/0	1	27/0	3	18/0	2	09/0	4-Low quality of packaging
29/2		55/2		98/1		1	Total amount

## Conclusion

This project is to investigate and identify environmental factors in this regard first of all existing variable in internal and external environment are detected.

After that the strategic factors are evaluated and less important factors are identified and prioritized also for evaluation of internal and external strategic factors IFE and EFE are used .

Then SWOT matrix is formed also by analyzing SWOT, strategies and guidelines are identified. For considering internal and external factors IE matrix is defined however for choosing better strategic option space method is applied accordingly, after scoring and summarizing the results, defensive strategies are specified. There is analytical method with the name of quantitative strategic planning matrix (QSPM) is for determining the relative attractiveness of strategies .this matrix

shows by exploiting strengths in management, threat and weaknesses can be turned in to opportunities and strength. Order of priority over strategies depends on their total weight in reform and their movement toward stable improvement. Applying new technologies to meet customers' needs and speed up our works is appealing.

## Suggestion

1-Displaying ads to introduce customs for domestic producers in relation to export of goods;

2-hiring specialist to encourage and assist producers;

3-With regard to this fact that customs procedures previously carried out in manual way so most staff are not familiar with computer system and need to train in basic of computer science;

4-Using more experienced and competent personal;

5-Designing offer forms based on client suggestion in relation to speed up the works and take over the problems that customers face them;

## References

- Ahmadi, A., & Tajedin, I. (2007). *Strategic management theory*, TOLID DANESH Publications, 6th Edition.
- David, F. (1985), Computer-Assisted strategic planning in small businesses, *Journal of Systems Management*, 36(7), 24-34.
- David, M. E., David, R.F., & David, F.R. (2009), The quantitative strategic planning matrix (QSPM) applied to retail computer store, *The Coastal Business Journal*, 8(1), 42-52.
- Fakhim Hashemi, N., Mahdavi Mazdeh, M., Razeghi, A., & Rahimian, A. (2011). Formulating and choosing strategies using SWOT analysis and QSPM matrix, a case study of Hamadan Glass Company, *Proceeding of the 41<sup>st</sup> International Conference of Computer and Industrial Engineering*, Los Angeles, CA, USA, October, pp.23-26.
- Hill, T., & Westbrook, R. (1997). SWOT Analysis: It's time for a product recall, *Long Range planning*, 30(1), 46-52.
- Hossaini nasab, H., & Milani, A. (2012). An Improvement of quantitative strategic planning matrix using multiple criteria decision making and fuzzy numbers, *Applied soft Computing*, 12, 2246-2253. [Http://www.irantej.com](http://www.irantej.com). [Http://www.irica.gov.ir](http://www.irica.gov.ir).
- Islamic Parliament of Iran. (2011). New law in relation to customs affairs", *Official Magazine*, pp. 09-22.
- Jozi, S., & Zarei, M. (2010). Development of program in relation to rural strategic management using SWOT method & QSPM", *5th National Congress on Waste Management*.
- Karadakis, K., & Kiki, K. (2010). Event leveraging of mega sport events: a SWOT analysis approach, *International Journal of Event and Festival Management*, 1,3.
- Kartakoullis, N., & Karlis, G. (2002), Developing Cyprus as a sport tourism destination: the results of a SWOT analysis, *Journal of Sport and Tourism*, 7(4), 3-17.
- Khoenejad, A. (2006). *Research method in education*, SAMT Publications, 3th Edition.
- Masudi, S. (2009). Using new marketing methods by managers of rural cooperative institutions (case study).
- McGinnis, M. (1984). The key to strategic planning: Integrating Analysis and Intuition", *Sloan Management Review*, 26(1), 49.
- Meredith E., & David, F. R. (2009), THE quantitative strategic planning matrix (QSPM) applied to a retail computer store, *the Coastal Business Journal*, 8(1).
- Mintzberg, H., & Waters, J. (2002). Of strategies, deliberate and emergent, *Strategic Management Journal*, 6(2), 257-272.
- Myeong-Gu, S. (2007). Being emotional during decision making—good or bad? An empirical investigation, *The Academy of Management Journal*, 50(4), 923.
- Sadeghi, T., & Bidokhti, T. (2010). Development of advertisement strategies in relation to export of Kerman pistachio using SWOT, *Journal of Agricultural Economics*, 4(1),123-142.
- Shank, D.M. (2009). *Sports marketing: A strategic perspective*", 4th Edition, Prentice-Hall, Upper Saddle River, NJ.
- Sharifi, P., & Taleghani, N. (2000). *Research methodology in education*, Tehran, Roshd Publication.
- Terrados, J., Almonacid, G., & Hontoria, L. (2007). Regional Energy Planning through SWOT Analysis and Strategic Planning Tools: Impact on renewable development, *Renewable and Sustainable Energy Review*, 11(6), 1275-1287.
- Treover d. H. (1992 ). The Role of customs Administration in the structure and Efficiency on International logistics, An International Comparison, *The International Journal of Logistics Management*, 3(1).
- Weekly magazine in relation to customs affairs. (2009), 12, 492.