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CONCEPTUAL FOUNDATIONS FOR ENSURING THE FUNCTIONAL INTEGRATION OF OPERATIONAL AND STRATEGIC MANAGEMENT IN SMALL BUSINESS ENTITIES

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Abstract: This article examines the conceptual foundations for ensuring the functional integration of operational and strategic management in small business entities, as well as the economic essence of the interrelationship between these levels of management. The study substantiates the need to align strategic objectives with day-to-day operational processes, transform long-term priorities into specific functional tasks, allocate resources in accordance with strategic directions, and use operational outcomes to update strategic decisions in small business activities. Academic research considers the alignment of strategic priorities with functional and operational activities to be one of the key prerequisites for ensuring organizational performance; in small and medium-sized businesses, identifying gaps between strategic, tactical, and operational levels is recognized as an important means of strengthening management coherence. The main areas of operational and strategic management integration are systematized, including the decomposition of strategic objectives into operational tasks, coordination of functional responsibilities, alignment of resource allocation with priority objectives, integration of operational indicators into the strategic control system, and updating management decisions through feedback mechanisms. The findings substantiate the necessity for small business entities to shift from managing operational efficiency and strategic orientation separately toward an integrated management system based on their continuous functional interaction.

Keywords: small business, operational management, strategic management, functional integration, strategic alignment, management levels, strategic priorities, operational processes, functional integration, resource coordination, strategy implementation, management decisions, feedback, organizational efficiency.

Аннотация: В статье рассматриваются концептуальные основы обеспечения функциональной интеграции оперативного и стратегического управления в субъектах малого бизнеса, а также экономическая сущность взаимосвязи между данными уровнями управления. Обосновывается необходимость согласования стратегических целей с повседневными операционными процессами, трансформации долгосрочных приоритетов в конкретные функциональные задачи, распределения ресурсов в соответствии со стратегическими направлениями и использования результатов операционной деятельности для корректировки стратегических решений в деятельности субъектов малого бизнеса. В научных исследованиях согласование стратегических приоритетов с функциональной и операционной деятельностью рассматривается как одно из ключевых условий обеспечения эффективности организации; в малом и среднем бизнесе выявление разрывов между стратегическим, тактическим и операционным уровнями признается важным средством повышения согласованности управления. Систематизированы основные направления интеграции оперативного и стратегического управления, включая декомпозицию стратегических целей на операционные задачи, координацию функциональных обязанностей, согласование распределения ресурсов с приоритетными целями, интеграцию операционных показателей в систему стратегического контроля и обновление управленческих решений посредством механизмов обратной связи. Полученные результаты обосновывают необходимость перехода субъектов малого бизнеса от раздельного управления операционной эффективностью и стратегической ориентацией к интегрированной системе управления, основанной на их непрерывном функциональном взаимодействии.

Ключевые слова: малый бизнес, оперативное управление, стратегическое управление, функциональная интеграция, стратегическое согласование, уровни управления, стратегические приоритеты, операционные процессы, функциональная интеграция, координация ресурсов, реализация стратегии, управленческие решения, обратная связь, организационная эффективность.

INTRODUCTION

In the contemporary economic environment, the sustainable operation of small business entities depends not only on the efficient utilization of available resources but also directly on their ability to closely integrate the enterprise's long-term development directions with day-to-day management processes. In small businesses, the relatively compact management structure, the frequent combination of managerial and ownership functions within a single individual, and the short time interval between decision-making and implementation shape the relationship between operational and strategic management in a manner that differs from that of large enterprises. While strategic management determines the enterprise's prospective market position, development priorities, resource configuration, and competitive directions, operational management translates these objectives into day-to-day decisions related to production, service delivery, supply, sales, employee activities, and the utilization of current resources [1]. From this perspective, their functional integration does not merely imply the mechanical division of strategic objectives into routine operational tasks; rather, it involves the establishment of a management system that ensures continuous interaction within the chain of "strategic priority – functional task – operational decision – implementation outcome – management information – strategic adjustment." Such an approach is particularly important for small businesses because limited resources amplify the adverse effects of operational expenditures that are not aligned with strategic objectives on enterprise development.

The scale of small business within Uzbekistan's economy further increases the practical significance of this issue. According to the National Statistics Committee, as of January 1, 2026, 403.8 thousand, or 85.0 percent, of the 474.9 thousand operating enterprises and organizations in the country were small enterprises and microfirms. When small business is assessed within a broader statistical scope, the number of operating small business entities as of April 1, 2026 amounted to 1,208,341, of which 507,138 comprised small enterprises, microfirms, farms, and dehkan farms, while 701,203 consisted of individual entrepreneurs, dehkan farms, artisans, and entities belonging to other relevant categories. During January–March 2026 alone, 22.2 thousand new small enterprises and microfirms were established, excluding farms and dehkan farms [2]. Such a broad and dynamic entrepreneurial environment demonstrates that merely defining strategic objectives at the enterprise level is insufficient and that there is a strong need for management mechanisms capable of rapidly and accurately translating these objectives into day-to-day activities. As the scale of an enterprise decreases, operational decisions concerning resource allocation, order fulfillment, cost control, customer relations, and the organization of employee activities exert an increasingly direct influence on strategic outcomes.

The economic significance of this issue is also clearly demonstrated by the participation of small businesses in individual sectors and investment processes. During January–March 2026, the value of products and services generated by small business entities within GDP amounted to UZS 194.762 trillion, accounting for 45.6 percent of GDP. During the same period, small businesses produced industrial output worth UZS 79.659 trillion, with their share in total industrial production reaching 27.5 percent, while production volume increased by 18.2 percent compared with the corresponding period of 2025. In addition, in the first quarter of 2026, UZS 79.1649 trillion, or 72.1 percent, of total wholesale trade turnover was attributable to small businesses [3]. Another important trend can be observed in investment activity: the share of small businesses in total investment in fixed capital increased from 52.4 percent in 2024 to 61.4 percent in 2025 and reached 66.5 percent in the first half of 2026. These indicators suggest that both the scale of current operations and long-term investment decisions are expanding simultaneously among small business entities. Under such conditions, a lack of coordination between strategic investment decisions and current cash flows, production capacities, supply processes, labor resources, and sales operations may reduce the efficiency of resource utilization. Therefore, the integration of operational and strategic management is not merely an internal organizational issue for small enterprises but also represents an essential management prerequisite for transforming investment activity into tangible economic outcomes.

The legal environment regulating entrepreneurial activity in Uzbekistan also provides an institutional foundation for the consistent organization of management systems. In particular, the Law of the Republic of Uzbekistan "On Guarantees of Freedom of Entrepreneurial Activity" establishes the fundamental legal guarantees enabling business entities to independently conduct economic activities, determine the directions of their operations, and manage their resources and economic outcomes [4]. When interpreted from a management perspective, these principles imply that a business entity acts not only as an independent organizer of current business operations but also as a center of economic decision-making that determines long-term development directions. In this regard, the practical implementation of an enterprise's strategy should be embedded in the day-to-day responsibilities of functional units or responsible employees, standards for resource utilization, implementation deadlines, and criteria for monitoring outcomes. In other words, legally guaranteed entrepreneurial autonomy serves the long-term interests of an enterprise only when it is complemented, from a management perspective, by responsibility for strategic choices and the capacity to implement those choices at the operational level.

Therefore, it is scientifically relevant to examine operational and strategic management in small business entities not as two separate and independent areas of management, but as a unified functional system operating through reciprocal feedback mechanisms. Information generated through operational activities should serve as an empirical basis for assessing the viability of strategic plans, while strategic objectives should determine the priorities of operational decisions and the direction of resource allocation [5]. In this context, the essence of functional integration is not limited solely to maximizing operational efficiency; rather, the central objective is to establish logical continuity among current performance outcomes, long-term objectives, functional responsibilities, resource allocation, and management control.

REVIEW OF LITERATURE ON THE SUBJECT

The issue of functional integration between operational and strategic management in small business entities is of particular scientific significance in management theory from the perspective of the relationship between strategy formulation and its implementation in day-to-day business activities. In international research, this issue has been examined through strategic planning, operational priorities, cross-functional coordination, and the alignment of performance outcomes with strategic objectives. In particular, R. Robinson investigated the impact of strategic and operational planning on performance in small enterprises and identified a significant relationship between a high level of operational planning and enterprise performance indicators [6]. Together with J. Logan and M. Salem, the author studied 81 independent small retail firms and found that a high level of operational planning was associated with significantly positive outcomes for three of the four performance criteria applied, whereas long-term planning alone demonstrated a significant result for only one criterion. From this perspective, the mere existence of a strategy in small businesses does not in itself guarantee superior performance; strategic objectives produce tangible management outcomes only when they are consistently translated into current tasks, resource allocation, and operational decisions; examining this issue from the perspective of the direct alignment of strategic and operational activities in small businesses, A. Malshe and his co-authors substantiate that cross-functional alignment within small and medium-sized enterprises is an important prerequisite for successful strategy implementation. Their study involving 39 sales and marketing professionals from 32 small and medium-sized enterprises demonstrates that formal authority alone is insufficient to establish strategic and operational alignment. Trust-based relationships with management, cross-functional collaboration, information sharing, and commitment to common objectives facilitate the operational implementation of strategic decisions [7]. This academic approach demonstrates that the functional integration of strategic and operational management in small businesses should be associated not only with the vertical “strategy–implementation” relationship but also with horizontal coordination among the various functions of the enterprise; M. Smith in turn, pay particular attention to the implementation of performance measurement systems aligned with strategic objectives in small enterprises. According to the scholars, the organizational structure and culture characteristic of small enterprises make the direct application of traditional performance measurement systems more complex; therefore, the performance measurement process should be designed in direct alignment with the enterprise’s strategy [8]. Their empirical study based on two small enterprises demonstrates that a strategically aligned system of performance indicators makes it possible to link strategic intentions with operational activities. This approach is particularly important for the present research topic because it enables operational outcomes to be interpreted not merely as indicators of day-to-day efficiency but also as feedback information reflecting the extent to which strategic objectives have been achieved. Thus, while strategic management provides a goal-oriented direction for operational activities, the outcomes of operational management establish an information base for evaluating the strategy and, where necessary, revising it.

In the domestic academic literature, certain aspects of this issue have been examined in relation to strategic planning, management efficiency, and resource utilization in small businesses. In particular, G. Muxibova, together with co-authors O. Sharifxodjaeva and O. To‘rabekova, examined the role of strategic planning in small business and entrepreneurial activities and regarded strategic planning as a management instrument associated with an enterprise’s economic performance, resource utilization, and operational sustainability [9]. The authors emphasize that the practical value of strategic management is not limited to setting objectives but is also reflected in their systematic monitoring through financial and operational indicators. This perspective indicates that the relationship between strategic planning and operational activities in small businesses should be ensured through efficient resource utilization, performance monitoring, and the timely adjustment of management decisions; D. Ruzmetov examines the enhancement of management efficiency in the small business sector through a set of interrelated areas, including strategic planning, leadership skills, financial management, marketing, technology, and cooperation [10]. The scholar argues that the effectiveness of small business management depends not on the development of an individual function in isolation, but rather on aligning various functional areas of management with the enterprise's overall development objectives. From this perspective, to ensure the integration of operational and strategic management in small businesses, current decisions related to finance, marketing, personnel, production, or service delivery should not be treated as independent functional tasks but should instead be structured as interconnected management elements that contribute to the implementation of the enterprise's overall strategic direction; D. Musayeva examines the specific features of strategic management in enterprises and identifies flexibility, proximity to customers, and the ability to implement management decisions rapidly as important advantages of strategic management in small and medium-sized businesses [11]. According to the author, unlike the complex formal structures characteristic of large corporations, strategic management in small businesses relies on the ability to adapt rapidly to a changing external environment and reorganize current activities in response to emerging requirements. This approach suggests that the functional integration of operational and strategic management can represent an inherent organizational advantage of small businesses. However, to utilize this advantage effectively, rapid operational decisions should not become disconnected from strategic priorities. On the contrary, the impact of each significant operational decision on the enterprise's long-term objectives should be taken into account within the management process.

A synthesis of the academic perspectives reviewed above demonstrates that both international and domestic studies have produced significant scholarly findings concerning strategic planning, operational activities, cross-functional coordination, performance measurement, and managerial adaptability in small businesses.

RESEARCH METHODOLOGY

This study employs systemic, functional, and process-based approaches, as well as comparative analysis, structural analysis, scientific abstraction, induction and deduction, and logical generalization to provide a scientific rationale for the functional integration of operational and strategic management in small business entities. The interrelationships among the transformation of strategic objectives into operational tasks, resource allocation, cross-functional coordination, and feedback processes were comprehensively analyzed, thereby substantiating the conceptual characteristics of operational and strategic management as an integrated functional system.

ANALYSIS AND RESULTS

The analysis of the functional integration of operational and strategic management in small business entities demonstrates that management effectiveness cannot be adequately characterized solely by current operational outcomes or by the existence of strategic objectives considered separately. The extent to which strategic priorities are clearly translated into day-to-day activities, the alignment of financial, human, and material resource allocation with these priorities, coordination among functional units, the consistency of operational outcomes with strategic objectives, and the reintegration of generated management information into subsequent strategic decisions constitute interconnected dimensions of functional integration [12]. From this perspective, it is appropriate to determine the degree of alignment between operational and strategic management not through several independent indicators, but through an integrated approach that takes into account both their interaction and existing imbalances. This approach makes it possible to combine the operational transformation of strategic objectives, strategic alignment of resources, cross-functional coordination, strategic alignment of operational outcomes, effectiveness of strategic feedback, and managerial adaptability within a unified assessment framework. On this basis, a calculation approach based on the Operational–Strategic Functional Integration Index (OSFII) is proposed to quantitatively express the functional interrelationship between management levels in small business entities and to determine the impact of strategic–operational imbalances on the overall level of management integration (Table 1).

Table 1
Integrated methodology for assessing operational–strategic functional alignment in small business entities[1]

Assessment component	Symbol	Calculation formula	Economic and managerial interpretation
Degree of operational translation of strategic objectives	SOT	$SOT = (\Sigma_{i=1}^{n} w_i O_i) / (\Sigma_{i=1}^{n} w_i)$	Measures the extent to which strategic objectives are translated into daily tasks, processes, and specific execution indicators.
Strategic resource alignment coefficient	SRA	$SRA = 1 - [\Sigma_{j=1}^{m} \lvert R_j^a - R_j^s \rvert] / [2\Sigma_{j=1}^{m} R_j^s]$	Reflects the consistency between actually allocated resources (R^a) and resources required by strategic priorities (R^s).
Cross-functional coordination coefficient	CFC	$CFC = (1/q)\ \Sigma_{k=1}^{q} \sqrt{(C_k I_k)}$	Characterizes the combined quality of cooperation (C) and information exchange (I) among functional areas.
Strategic alignment of operational outcomes	SAO	$SAO = [\Sigma_{r=1}^{p} v_r \min(A_r/T_r, 1)] / [\Sigma_{r=1}^{p} v_r]$	Determines the degree to which actual operational outcomes (A) achieve target values (T) derived from strategic objectives.
Strategic feedback effectiveness	SFE	$SFE = (D/D_t) \times Q_F$	Reflects the share of strategic decisions adjusted on the basis of operational monitoring (D) in total strategic decisions (D_t), together with feedback quality (Q_F).
Managerial adaptability coefficient	MAC	$MAC = [1 / (1 + T_a/T_n)] \times E_a$	Assesses managerial responsiveness using the actual and normative response times to environmental change (T_a, T_n) and the effectiveness of adaptation (E_a).
Strategic–operational misalignment degree	SOM	$SOM = \sqrt{\{[\Sigma_{l=1}^{z} (S_l - O_l)^2] / z\}}$	Captures the integrated magnitude of divergence between strategic priorities (S_l) and the corresponding operational activities (O_l).
Operational–Strategic Functional Alignment Index	OSFAI	$OSFAI = [(SOT^{\alpha} \cdot SRA^{\beta} \cdot CFC^{\gamma} \cdot SAO^{\delta} \cdot SFE^{\varepsilon} \cdot MAC^{\eta})^{(1/(\alpha+\beta+\gamma+\delta+\varepsilon+\eta))}] / (1 + \lambda SOM)$	Integrally reflects the overall degree of functional alignment between operational and strategic management while simultaneously incorporating the negative effect of strategic–operational misalignment.

General form of the OSFAI integral formula:

$$OSFAI = [(SOT^{\alpha} \cdot SRA^{\beta} \cdot CFC^{\gamma} \cdot SAO^{\delta} \cdot SFE^{\varepsilon} \cdot MAC^{\eta})^{(1/(\alpha+\beta+\gamma+\delta+\varepsilon+\eta))}] / (1 + \lambda SOM)$$

Where: SOT – degree to which strategic objectives are translated into operational tasks; SRA – strategic consistency of resource allocation; CFC – degree of cross-functional coordination and information exchange; SAO – alignment of operational outcomes with strategic objectives; SFE – effectiveness of using operational results in strategic feedback; MAC – adaptability of the management system to internal and external changes; SOM – degree of misalignment between strategic and operational management; α, β, γ, δ, ε, η – weighting coefficients expressing the relative importance of the respective components; λ – penalty coefficient expressing the strength of the effect of strategic–operational misalignment on overall alignment.

All principal components are recommended to be normalized within the interval from 0 to 1. Weighting coefficients may be determined through expert assessment, the Analytic Hierarchy Process (AHP), or the entropy method. If no component is assigned a specific priority, the condition $\alpha + \beta + \gamma + \delta + \varepsilon + \eta = 1$ may be adopted (Table 2).

1 Author's elaboration.

Table 2
Interpretation of OSFAI results[2]

OSFAI value	Functional alignment state	Managerial interpretation
0.00 ≤ OSFAI < 0.30	Functional disconnection	The relationship between strategic objectives and operational activity is weak; resource and execution decisions are mainly driven by current needs.
0.30 ≤ OSFAI < 0.50	Fragmented alignment	Strategic–operational links exist in certain functions, but coherence across the overall management system remains insufficient.
0.50 ≤ OSFAI < 0.70	Coordinated management	Strategic objectives are largely translated into operational tasks, although some resource or feedback imbalances remain.
0.70 ≤ OSFAI < 0.85	High functional alignment	Stable linkages have been established among strategy, resources, functional processes, and operational outcomes.
0.85 ≤ OSFAI ≤ 1.00	Integrated management state	Strategic and operational management function as an integrated system based on two-way feedback.

The distinctive feature of the proposed OSFAI approach is that a high operational result is not automatically interpreted as a high level of strategic alignment. A small business may achieve strong short-term results in sales, productivity, or order fulfilment; however, if resources are not allocated consistently with strategic priorities or operational information is not reintegrated into strategic decision-making, the overall index decreases. Therefore, the index makes it possible to analyse operational efficiency jointly with strategic orientation.

The proposed methodological approach enables the interrelationships among strategic objectives, functional tasks, resource allocation, operational execution, and feedback mechanisms in small business entities to be expressed through a single integrated indicator. In empirical applications, the individual components of the index may be constructed using internal enterprise reports, expert surveys, operational performance indicators, management decisions, and strategic planning documents.

In analyzing the functional integration of operational and strategic management in small business entities based on international experience, the Japanese experience is of particular scientific and practical significance. In Japan, small and medium-sized enterprises (SMEs) are regarded not merely as part of the entrepreneurial sector but as a fundamental pillar of the national production and employment system. According to official materials published in 2025 by Japan’s Ministry of Economy, Trade and Industry and the Small and Medium Enterprise Agency, SMEs and small enterprises account for approximately 70 percent of total employment in the country. At the same time, these materials indicate that the ratio of labor income to value created by these enterprises has approached 80 percent, while emphasizing that, amid labor shortages and rising wages, raw material costs, investment expenditures, and interest rates, the potential of management approaches is increasingly strengthened through a broader combination of cost efficiency and value-oriented development. This situation places two distinct yet closely interconnected tasks before small enterprises: on the one hand, to efficiently organize costs, labor, supply, and production processes in day-to-day operations, and, on the other hand, to ensure long-term competitiveness through investment, differentiation, increased product value, and the development of new market opportunities. Therefore, in Japanese practice, operational efficiency is regarded not as an alternative to strategic development but rather as a functional foundation for achieving strategic objectives. In this context, the sequence of strategic objective → business plan → functional task → operational implementation → performance measurement → plan revision evolves into a continuous management cycle for small businesses [13]. One of the most important aspects of the Japanese experience from the perspective of the present research topic is the use of the business plan as a management instrument linking strategy with operations. According to the findings presented in Japan’s 2025 SME White Paper, approximately 50 percent of small and medium-sized enterprises prepare business plans. More than half of the enterprises with business plans adopt a planning horizon of up to three years, while the proportion of enterprises developing plans covering a period of more than five years is approximately 10 percent. Importantly, within the Japanese methodology, a business plan is interpreted not merely as a declaration of long-term objectives but as a management document that incorporates current revenue and expenditure plans, cash flows, and a specific program of actions required to achieve the established objectives.

2 Author’s elaboration.

The analysis presented in the White Paper demonstrates that enterprises that prepare business plans experience positive effects such as a better understanding of their current position, the identification of strengths and weaknesses, and improvements in business performance. Furthermore, enterprises with dedicated management personnel demonstrate a higher degree of practical implementation of the plans developed, indicating that the transformation of strategic objectives into operational tasks depends not only on the individual decisions of the business owner or manager but also on the effective allocation of functional responsibilities. Therefore, the central issue of functional integration in small businesses lies not in how comprehensively the strategy itself is formulated, but rather in clearly determining who will implement it, with which resources, within what timeframe, and through which operational outcomes. From this perspective, the Japanese experience demonstrates that, as a small enterprise grows, it becomes necessary to transition from "single-person-dependent management" toward a management system characterized by the distribution of authority and responsibility. The 2025 SME White Paper likewise identifies the recruitment of specialists whose expertise complements the existing competencies of business leaders and the decentralization of managerial authority as key priorities for SMEs at the growth stage.

The functional role of digital tools in integrating operational and strategic management represents another important dimension of the Japanese experience. The 2025 Small Enterprise White Paper notes that, in 2024, the proportion of enterprises at the initial stage of digitalization - characterized by reliance on paper-based processes and verbal communication and the near absence of digitalization - declined significantly compared with the 2023 survey. Under the Japanese classification, the first stage of digitalization is characterized by the predominance of analog operations; the second stage involves the use of tools such as email and electronic accounting systems; the third stage encompasses the systematic management of data related to sales, customers, and inventories, together with the reorganization of business processes; and the fourth stage involves the utilization of accumulated data to develop new products, expand into new markets, and transform the business model [14]. This sequence clearly illustrates the practical evolution of the integration between operational and strategic management: initially, technology improves the speed and accuracy of day-to-day operations, while at subsequent stages, data generated through operational processes become an information base for strategic decision-making. Previous empirical analysis conducted by Japan's Small and Medium Enterprise Agency also found that enterprises experiencing a positive impact of digital transformation on sales used digital technologies not merely to reduce workloads or streamline processes, but also to increase the added value of existing products and services and to develop new products and services. Thus, functional integration emerges only when operational digitalization is linked to strategic value creation. Otherwise, digitalization may optimize individual operations but does not necessarily alter the enterprise's long-term development trajectory.

The results of the analysis demonstrate that, in the experience of Japanese small businesses, the integration of operational and strategic management is formed through two-way functional linkages among planning, implementation, information, authority, and resources. This conclusion is further reinforced by the more recent approach presented in Japan's 2026 SME White Paper, which analyzes the management literacy of small enterprises across four interconnected areas: finance and accounting, organization and human resources, operational management, and business strategy. The analysis demonstrates clear differences in business performance and human resource recruitment outcomes among enterprises that actively apply management literacy in practice. For example, enterprises that manage costs in greater detail have been found to achieve a higher degree of cost pass-through into prices, while businesses that strengthen their organizational initiatives tend to demonstrate better employee recruitment outcomes. Furthermore, optimizing labor inputs through artificial intelligence and digitalization, alongside increasing added value through investment and enhanced product value, is regarded as a set of complementary approaches to improving labor productivity. Based on this experience, it is appropriate to organize functional integration in small business entities according to the principle of "strategic direction → operational configuration → implementation discipline → performance information → strategic adaptation." Within this framework, strategic management is not limited to "making decisions about the future," nor is operational management confined merely to "performing today's tasks." Rather, strategic management establishes priorities and resource constraints for operational activities, while operational activities serve as a continuous source of information for assessing the practical viability of the strategy. It is precisely this two-way relationship that provides the conceptual foundation for transforming the inherent advantages of small businesses, such as responsiveness and adaptability, into opportunities for long-term development.

CONCLUSIONS AND SUGGESTIONS

The findings of the study demonstrate that the functional integration of operational and strategic management in small business entities constitutes an important management prerequisite for ensuring continuity between an enterprise's current activities and its long-term development objectives. Translating strategic priorities into clearly defined operational tasks, coordinating functional responsibilities and authority, allocating resources in accordance with established objectives, and linking operational outcomes with strategic control contribute to the rational utilization of the limited resources and capabilities of small businesses. In this context, operational management ensures the practical implementation of strategic objectives, while strategic management serves as a functional foundation that determines the priorities of day-to-day activities and establishes the criteria for enterprise development.

Therefore, in small businesses, it is appropriate to organize these two levels of management not as separate processes but as an integrated management system operating through reciprocal feedback mechanisms. The consistent incorporation of strategic directions into operational processes, the reintegration of information derived from implementation outcomes into management decisions, and the continuous adjustment of priorities in response to changes in the internal and external environment enhance the managerial adaptability of the enterprise. As a result, operational efficiency evolves from being merely a means of achieving short-term results into a strategic factor that supports the enterprise's long-term development.

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