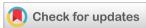


# World Journal of Advanced Research and Reviews

eISSN: 2581-9615 CODEN (USA): WJARAI Cross Ref DOI: 10.30574/wjarr Journal homepage: https://wjarr.com/



(RESEARCH ARTICLE)



# Impact of organizational structure on the implementation of government funded projects at Kenya ports authority

Ezekiel Kipngeno Koech 1,\* and Robert Omundi Obuba 2

- <sup>1</sup> Master of Business Administration student, school of Business and Economics, Mount Kenya University, Kenya.
- <sup>2</sup> Director Equip Africa Institute, Kisii Campus, Mount Kenya University, Kenya.

World Journal of Advanced Research and Reviews, 2024, 22(03), 1991-1999

Publication history: Received on 21 May 2024; revised on 28 June 2024; accepted on 30 June 2024

Article DOI: https://doi.org/10.30574/wjarr.2024.22.3.1971

#### **Abstract**

The strategic planning process provided a structured approach aimed at developing and executing a comprehensive strategic business plan. This study aimed to examine the impact of organizational structure on the implementation of government-funded projects at the Kenya Ports Authority. The study was grounded in the systems theory. A descriptive research design was employed, targeting a population of 1,210 management staff at the Kenya Ports Authority's Mombasa headquarters. The Slovin's Formula was applied to determine the sample size, while a stratified random sampling method was employed to select 300 participants from the total population. The study incorporated both primary and secondary sources of data. Semi-structured questionnaires were used for primary data collection, generating quantitative data from closed-ended questions and qualitative data from open-ended questions. Quantitative data underwent analysis employing both descriptive and inferential statistical methods. Descriptive statistics involved the examination of data through percentages, mean, and standard deviation, while inferential statistics utilized Pearson's product moment correlation (r) and multiple regression analysis to assess hypotheses at a 95% confidence level. Reliability was assessed using Cronbach's alpha coefficient. Objectives were scrutinized using mean and standard deviation, while the impact of strategic planning on project implementation of government funded project in KPA was analyzed through regression analysis. Organization Structure (p=0.001) was found to significantly impact project implementation. The findings underscored the significant influence of organizational structure on implementation of government funded project in KPA.

Keywords: Organizational Structures; System Theory; Implementation; Project implementation; Government funded

## 1. Introduction

The process of strategic planning is essential for moving an organization towards the achievement of its objectives, which includes fulfilling its mission and realizing its vision. It represents the practical realization of strategic intentions (MacLennan, 2019). While crafting an innovative and distinctive strategy is often seen as critical to a firm's success, the effectiveness of implementing such a strategy is equally important. The high rate of failure in strategic planning suggests a need for greater emphasis on this phase by executives. Challenges in strategy execution are multi-dimensional and can be attributed to the organizational structure. Despite a general agreement on the influence of these factors, their specific impacts and the extent to which they affect strategic planning differ significantly (Rajasekar, 2018).

Regionally, research into the interplay between organizational structure and strategy implementation within the telecommunications sector in Nigeria by Akpan and Waribugo (2021) concluded that a specialized structure enhances the execution of strategic initiatives. Conversely, a centralized organizational structure was found to negatively impact strategy implementation in these firms. This finding underscored the importance of organizational design in facilitating

<sup>\*</sup> Corresponding author: Kipngeno Koech Ezekiel

or hindering strategic goals. In a related study, Aseffa (2020) explored the dynamics of strategy management culture within the Ethiopian Sugar Corporation. The investigation identified five critical elements essential for the effective implementation of strategies: human resources, leadership, technology, organizational structure, and information systems. These components were pivotal in creating a conducive environment for strategy execution, highlighting the multifaceted nature of successful strategic implementation. Together, these studies offered valuable insights into the factors that contribute to or detract from the successful implementation of strategies in different regional contexts, underscoring the importance of organizational characteristics in achieving strategic objectives.

At a local level, Mungai (2021) identified key elements that significantly influence the execution of strategic plans within organizations: resource allocation, organizational structure, and communication. Mungai emphasized the critical need for organizations to allocate more resources towards the implementation phase of strategic plans to ensure their success. Moreover, there was a call for increased government budgetary support for enterprises to enhance their financial capabilities for executing these strategies. The study also highlighted the importance of revisiting and potentially redesigning existing organizational structures to better support strategy implementation. Such structural adjustments aimed to align organizational capabilities with strategic objectives more effectively. Furthermore, Mungai pointed out the necessity of improving communication channels within organizations. A concerted effort to keep all employees informed about the progress of strategy implementation phases was crucial.

This included the training of staff on the specifics of the strategic plans, ensuring they understood both the content and the process of implementation. Such an approach not only fostered a well-informed workforce but also contributed to more effective and efficient service delivery in the long term (Mungai, 2021). This research underscored the multifaceted approach required to tackle the challenges of strategic plan implementation, highlighting resource management, organizational design, and communication as pivotal areas of focus. Chandler (2020) emphasized the pivotal relationship between structure and strategy with the assertion that "structure follows strategy." This principle suggested that organizational structure should be designed and adjusted based on the strategic objectives and directions chosen by the organization. While Chandler's viewpoint was widely supported, indicating that the structure was adapted to facilitate strategic ambitions, there was also evidence suggesting that in certain contexts, the structure itself can influence the choice and adaptation of strategy. This reciprocal relationship highlighted the dynamic interplay between structure and strategy, underlining the need for a flexible and responsive approach in organizational design and strategic planning to ensure that both were mutually supportive and conducive to achieving the desired outcomes.

The Kenya Ports Authority, a key revenue generator for the nation and a crucial hub for the entry and exit of cargo freight for many years, faced challenges in maintaining efficiency in its operations. Despite its significant role in the transport sector and the presence of strategic plans, the Authority struggled to stay competitive. The inefficiency at KPA is attributed to a failure to follow through on main strategic priorities, underscoring the need for robust strategic leadership. KPA occupies a strategic position in facilitating seaborne trade, not just for Kenya but also for landlocked nations such as Uganda, Rwanda, the Democratic Republic of Congo, South Sudan, Burundi, Ethiopia, Somalia, and Northern Tanzania. It is instrumental in handling over 30 percent of the annual cargo throughput at the Port of Mombasa, thus significantly contributing to the maritime sector's growth.

## 1.1. Statement of the Problem

Pella et al. (2019) highlighted that a company's successful strategy execution hinged on its capability to navigate through the challenges that impeded effective implementation. While devising a coherent strategy posed a considerable challenge for any management team, Hrebiniak (2018) emphasized that the actual execution of this strategy across the organization was an even more daunting task. The transition from strategic planning to organizational action was influenced by a complex array of factors, making strategy implementation a nuanced art rather than a precise science, as noted by Noble (2019). This observation underscored the fragmented and eclectic nature of research in this field. Therefore, it was not uncommon for organizations to encounter significant hurdles in the implementation phase, even after a thorough strategy or a single strategic decision had been crafted.

Rajasekar's (2018) research shed light on the elements that impacted the effectiveness of strategy implementation within the service industry. A key insight from this study was the assertion that the process of strategy implementation could not be examined in isolation; it considered the specificities of the national, industrial, and organizational contexts, including culture and environment.

Further exploring the theme of effective execution, Speculand (2020) delved into the necessity of closing the gap in strategy implementation skills. His research emphasized that successful leaders were those who possessed not only the acumen to develop an appropriate strategy but also the competencies required for its effective implementation. These

findings highlighted the critical need for a comprehensive understanding of both the strategic formulation and the practical, contextual challenges of implementation to ensure organizational success.

Teressa, Kenneth, and Mwamisha (2021) conducted a focused study on the elements influencing the successful implementation of strategic plans within non-governmental organizations in Kenya, shedding light on the specific challenges and considerations in this sector. Similarly, Maxwell, Kepha, and Joseph (2019) honed in on the factors that impact the effective execution of strategies aimed at achieving Millennium Development Goal 5, particularly among international reproductive health NGOs in Kenya. Their work emphasized the critical role of strategic implementation in the success of NGOs' missions and objectives.

Messah and Paul (2019) ventured into the academic domain, investigating the dynamics affecting the execution of strategic plans in governmental tertiary institutions. This research provided insights into the complexities and unique challenges faced by educational institutions in aligning their strategic objectives with operational realities. Building on this foundation, an upcoming study aimed to delve into the Kenya Ports Authority's approach to developing and executing strategic plans, as well as establishing related performance metrics. This research intended to uncover the potential misalignment between the organizational structure of the Kenya Ports Authority and the practical steps taken to translate its core objectives into actionable measures that enhance the effectiveness of projects implementation. Such a study may offer valuable perspectives on bridging the gap between strategic intent and execution, contributing to the broader discourse on project implementation within public sector.

#### 2. Literature review

#### 2.1. Organizational Structure and Project Implementation

There was a significant impact that a company's strategies had on its organizational structure. In order to differentiate strategy from structure, there were three aspects that needed to be taken into consideration. Among these responsibilities are the assignment of resources, the formulation of both long-term and short-term objectives, and the evaluation of the strategies that were used in order to achieve those objectives. In the context of carrying out plans, structure referred to the process of developing elements such as these. In a nutshell, structure consisted of corporate hierarchy, job delegation, division of labor, and continuous communication in both directions throughout the organization. In addition, there was information on the founding of the group as well as its current problems (Nyakeriga, 2023).

For example, planning and budgeting are two of the tasks that are involved in the process of putting a strategy into effect. The approach that was created was followed in order to ensure that all applicable policies and procedures were put into effect. In addition to requiring modifications to the company's management system and organizational structure, it also required alterations to the culture of the organization. There was also the possibility that it would have required a comprehensive evaluation of all of the aforementioned areas. After the plan was approved by the upper-level managers, the middle-level managers were the ones who were responsible for implementing it more specifically. In the event that it was not absolutely required to make a wide range of alterations to the way the organization was operating, this took place. In the process of putting a strategy into action, which was also referred to as operational planning, all of the features that were considered to be two sides of the same coin were included within the execution of the strategy. Prior to commencing the process of implementation, the approach offered answers to three questions that were being asked.

Among these questions, Sanchez (2019) identified the following: who was responsible for putting the strategic plan into action? What course of action should they take? What was their specific strategy for implementing it? On top of that, basic policies could be affected at the operational level of a company. There was a possibility that the broad fundamental policies was affected by a choice on the planned application of a specific design. There was a certain kind of departmentalization that was used in order to get more benefits for a business. It was important to take into consideration the following components in order to establish a link between structure and strategy that was both adaptable and confrontational. First, determining the degree of flexibility of the structure; second, determining the differences between centralization and decentralization; third, determining the link between the structure and the strategy; fourth, determining how to acquire and distribute information across the organization; and finally, elucidating the roles and duties (Sanchez, 2019).

Schaap (2021) found that, contrary to what many business leaders believe, the level of organizational structure is often important for industrial growth and, when it really matters, it is associated with greater economic efficiency. This is based on an analysis of the role of structure in the successful implementation of strategy in the Nevada Gaming Industry.

The topic of strategic planning in American nonprofits was also the subject of Ogonji (2019). He found that in most government-run nonprofits, the way an industry was structured greatly affected the part of implementing strategic plans, especially if it permitted lower-level staff to be involved. His investigation yielded this result, among others.

Research by Muema (2021) examined how leadership style and organizational structure affected the implementation of strategy in the hotel industry. The study was place in Nairobi, Kenya, at the Safari Park Hotel and Casino. This research led to the conclusion that, similar to the leadership style of an organization, the structure of any company was a component that contributed to the effective execution of a successful plan. According to the findings of the research, the implementation of strategic plans became a challenging endeavor when the structure of an organization was inflexible or closed. On the other hand, an open structure ensured that the implementation of strategy was carried out without any complications.

# 2.2. Systems Theory

Systems theorists would have us believe that strategic planning forward-looking and long-term orientation. However, it often veered towards a short-term, reactive approach, prioritizing immediate financial gains over sustainable value creation for shareholders in the long run (Senge, 1990). Systems theory conceptualized organizations as living organisms, interconnected with and reliant upon both their internal components and the broader external environment for sustenance and success (Ansoff et al., 1998). This holistic viewpoint emphasized the interdependence of organizational units and the critical role of the external milieu in providing essential resources and opportunities necessary for the organization's continuity and goal achievement.

The theory underlined the importance of cultivating visions that resonated across the organization, rather than visions that were solely crafted by the upper echelons of management. Senge (1990) argued that strategic leadership should focus on establishing goals that foster collective commitment, thereby cultivating a shared vision within the organization. The essence of such a vision lied in its ability to inspire and reflect the personal stake of every member of the organization, ensuring that the strategic direction embodies a sense of ownership across all levels.

A paradigmatic example of strategic planning from a systems theory viewpoint was Interactive Planning. Unlike conventional strategic planning methodologies, which often relied on forecasting and preparing for a preconceived future, Interactive Planning was predicated on the notion that the future could be creatively designed (Hill & Jones, 2013). This approach adopted a hypothetical scenario where the organization was envisaged as being completely rebuilt from scratch, thereby allowing for the conceptualization of an ideal system. Key to Interactive Planning was the democratization of the planning process, enabling every employee to participate in decision-making processes that impacted their roles. This inclusive approach was facilitated through a network of interconnected boards, comprising managers, their superiors, and subordinates. These boards played a pivotal role in shaping the organization's vision, developing guiding policies, ensuring the integration of activities and policies across different levels, fostering horizontal coordination, and evaluating managerial performance (Hrebiniak, 2018).

Interactive Planning's distinctive attributes encompassing comprehensive involvement, policy formulation, cross-level integration, horizontal coordination, and performance evaluation underscored the systems theory's emphasis on organizational interconnectedness and the significance of a participative, forward-thinking approach to strategic planning. This perspective championed the idea that a truly effective strategic vision and planning process had to be collectively shaped, actively engaging the diverse insights and energies of the entire organization.

## 2.3. Conceptual Framework

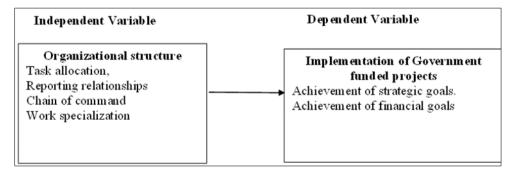


Figure 1 Conceptual Framework

Kenya Ports Authority's execution of publicly financed projects is the dependent variable in the framework while organizational structure serves as the independent variable

# 3. Methodology

This study utilized a cross-sectional research survey as it allowed the researcher to gather a lot of information without interfering with environment and thus it enabled the research to get large amount of data deriving from bigger population in an absolute efficiency, simple and economical way by utilization of questionnaires. A descriptive research design was selected for this study due to its ability to exploration of a broader population and enabled real-time reporting on the current situation. The study targeted 1,210 employees in the seven divisions in Port of Mombasa which is the KPA headquarters.

#### 3.1. Sample Size

The study utilized Slovin's Formula to calculate the sample, as it was deemed simpler to use. The formula used was;

$$n = \frac{N}{1 + N(e)^2}$$

Whereby population target = N, size of the sample = n, precision level = e and in this study, 95% level of sureness was applied which gives 0.05 chance of deviation from the actual. Thus;

$$N = 1210$$

e = 0.05

$$n = \frac{1210}{1 + 1210(0.05)^2}$$

$$n = \frac{1210}{4.025}$$

n = 300 as a sample size

#### 3.2. Data Collection

In this study, both primary and secondary approaches were employed to collect data. The primary method involved distributing questionnaires to respondents across all divisions in the port of Mombasa. Additionally, secondary data was gathered from sources such as the KPA strategic plan 2018/2022 handbook, journals, and business magazines.

#### 3.3. Data Analysis

Quantitative methods were employed for data analysis to generate descriptive statistics such as mean, frequencies, and percentages. The study's findings were presented using frequency tables, charts, and figures. Additionally, the regression equation below was utilized to investigate the relationship between the effectiveness of organizational structure and the implementation of government-funded projects.

$$Y = \alpha + \beta X + \varepsilon$$

Whereby;

Y -Implementation of government funded projects

X- Organizational structure

 $\alpha$ - is the constant (intercept), and

 $\beta$  is the coefficients giving the direction and influence of the association among the variables of independent and dependent.

 $\epsilon$ - defined the error term at 5% significance level

#### 4. Research Results

#### 4.1. Response Rate

Aiming for 300 questionnaires, 249 were successfully completed, achieving an 83% response rate. Mugenda and Mugenda (2014) state that a response rate exceeding 60% is deemed satisfactory for a descriptive study. Thus, the researcher considered the responses reliable for analysis.

## 4.2. Descriptive Statistics

## 4.2.1. Organizational Structure and Implementation of Project

Participants were tasked with evaluating their agreement regarding the impact of organizational structure on strategic planning and the implementation of government-funded projects. Six statements pertaining to organizational structure in strategic planning were identified and rated on a scale ranging from strongly disagree (1) to strongly agree (5).

Table 1 Effect of Organizational Structure on Project Implementation

	N	Min	Max	Mean	Std. Deviation
The current body structure poses difficulties for project implementation.	249	1.00	5.00	3.35	1.327
Our structure is crucial for making informed decisions that are vital to the success of our projects.	249	1.00	5.00	3.67	1.133
We strive to ensure that our organization remains at the forefront of the industry.	249	1.00	5.00	3.829	1.040
Performance reviews provide comprehensive coverage of both inhouse and remote job roles.	249	1.00	5.00	3.195	1.290
It is crucial to closely monitor and evaluate performance during project implementation.	249	1.00	5.00	3.512	1.135
Our current structure of operation prioritizes team performance	249	1.00	5.00	3.87	1.093
Valid N (list wise)	249				

Among the six identified statements, respondents generally agreed that these factors impact the implementation of government-funded projects: the current organizational structure emphasizes team performance (mean = 3.87, SD = 1.093), efforts to position the organization ahead of competitors (mean = 3.82, SD = 1.040), the structure supports crucial decisions for strategy success (mean = 3.67, SD = 1.133), monitoring and reviewing performance is essential for strategic planning (mean = 3.51, SD = 1.135), the existing organizational structure poses challenges to strategic planning (mean = 3.35, SD = 1.327), and performance reviews adequately cover both in-house and remote job roles (mean = 3.19, SD = 1.290).

These findings are supported by Elezaj, Morina and Kuqi (2020), who examined the relationship between strategy and structure for subsidiaries of multinational companies. This research sought to answer the question, "How do structural differences between parent and subsidiary companies impact the implementation of strategies?". It concluded that similarity in structures positively impacts subsidiary performance, affirming a positive correlation between organizational structure and strategic planning, particularly within multinational companies.

# 4.3. Corrélation Analysis

Using the SPSS, a correlation analysis was conducted, yielding correlation coefficient values for Organization Structure and Project Implementation, as presented in Table 2,

Table 2 Correlation Analysis Results

		Organization Structure
Orgai	nization Structure Pearson Correlation	1
	Sig. (2-tailed)	
	N	249
proje	ct implementation Pearson Correlation	0.444**
	Sig. (2-tailed)	0.000
	N	249

<sup>\*\*.</sup> Correlation is significant at the 0.01 level (2-tailed).

Organizational structure demonstrated a moderate positive correlation with project implementation (Pearson Correlation r = 0.444, p = 0.000).

#### 4.4. Régression Analysis

Researchers can evaluate the predictive power of independent variables for dependent variables through regression analysis, which is a collection of approaches.

Table 3 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.597a	0.357	0.324	0.59573

a. Predictors: (Constant), Organization Structure

The findings show an insignificantly upward trend, as shown by the corrected R value of 0.357. R is a measure of the correlation between the dependent variable's observed and anticipated values. R values normally vary from -1 to 1, with greater absolute values indicating stronger associations. The sign of R shows the direction of the relationship (positive or negative), and the absolute value of R indicates its strength (Wong & Hiew, 2005). As a result, the larger positive correlation between the observed and anticipated values in a positive connection is shown by the R value of 0.597.

The dependent variable, or the impact of project execution, has a variance that is evaluated and analyzed by the independent factors (organizational structure), according to the R square value of 0.357. The remaining 64.3% is made up of other factors that the current research did not account for yet that cause fluctuations in the dependent variable.

Table 4 ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.169	4	3.792	10.686	$0.000^{\rm b}$
	Residual	27.327	245	0.355		
	Total	42.496	249			

Dependent Variable: Project implementation; Predictors: (Constant), Organization Structure

The F-statistic of 10.686 in the table above exceeds 2 and is significant at a 95% confidence level (p=0.000). This suggests that organizational has a significant impact on the implementation of government-funded projects in the KPA at a 95% confidence level.

**Table 5** Coefficients

Model		Unstandardized Coefficients		Standardized	t	Sig.
		В	Std. Error	Coefficients Beta		
1	(Constant)	0.000	0.416		5.141	0.000
	Organization Structure	0.075	0.103	0.090	0.725	0.147

a. Dependent Variable: Project implementation

The model henceforth, took the following form:

 $Y = \beta_0 + \beta X$ 

y = 0 + 0.075X

where:

 $X_2$  = Organizational Structure.

Y= Project implementation

The findings in Table 5 indicate that, with other factors held constant, a one-unit increase in organizational structure would not result in any increase in the implementation of government-funded projects in the KPA, with a confidence level of 95%. the study indicates that organizational structure in strategic planning has a significant effect on the implementation of government-funded projects in the KPA ( $\beta$ =0.075, p=0.147). This suggests that leveraging organizational structure has an insignificant effect on the implementation of government-funded projects in the KPA.

The results are in line with those of a study conducted by Jabar et al. (2011) about the connection between the type of alliances, the availability of resources, and an organization's absorptive capacity in relation to project implementation. In order to attain better manufacturing performance, it was determined that Malaysian staff should put more effort into improving internal resources.

#### 5. Discussion

A strong case was made for the idea that organizational structure significantly affected the execution of KPA-funded government projects. The correlation analysis that was conducted on the independent variable and the dependent variable revealed a noteworthy correlation. This study confirmed that organizational structure significantly influenced project implementation.

The regression analysis conducted in the study yielded key statistics that organizational structure significantly shapes project implementation.

### 6. Conclusions

In order to accomplish the purpose of the study, the research looked at how the structure of an organization's strategic planning process affects the execution of KPA-funded government projects. The findings indicate that hierarchical design, delegation of power, and assurance of authority all have substantial impacts on the execution of projects. Thus, it can be inferred that the execution of KPA-funded projects is greatly enhanced by an appropriately planned organizational structure.

## Recommendations

The study suggests that organizations should establish a strong structure that supports crucial decision-making, effective monitoring, and performance review for strategic planning. Highlighting the importance of team performance is crucial for achieving improved project outcomes. Given that suboptimal organizational structures are common, it is important to understand the indicators of ineffective structures to identify and address them early is crucial.

# Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

Statement of informed consent

Informed consent was obtained from all individual participants included in the study.

#### References

- [1] Akpan, E.E., & Waribugo, S.T. (2021). Structural Impact on Strategy Execution in Telecommunication Firms in Nigeria. *European Journal of Business and Management*, 8(14), 59-68.
- [2] Assefa, Y. S. (2020). *Cultivating strategy management culture at Ethiopian Sugar Corporation* (Unpublished doctoral dissertation). Addis Ababa University.
- [3] Chandler, A. (2020). Historical insights on strategy and structure in American industrial enterprises. MIT Press.
- [4] Elezaj, E., Morina, D., & Kuqi, D. B. (2020). How organizational matrix structure can impact in project management success. *International Multidisciplinary Scientific GeoConference: SGEM*, 20(1.1), 131-138.
- [5] Hill, C., & Jones, G. (2013). Strategic management theory: A holistic approach (10th ed.). Cengage Learning.
- [6] Hrebiniak, L. G. (2018). Effective strategy execution: Leading change and implementation.
- [7] MacLennan, A. (2019). Translating strategy into action in complex organizations. Routledge.
- [8] Maxwell, P. O., Kepha, O., & Joseph, M. (2019). Millennium Development Goal 5: Factors in Effective Strategy Implementation. *The TQM Journal*.
- [9] Messah, O. B., & Paul, G. M. (2019). Strategic Plan Implementation Factors in Government Tertiary Institutions. *The Review of Higher Education*, 28(4), 597-616.
- [10] Muema, M. K. (2021). Leadership style and organizational culture effect on strategy implementation in hospitality: A case study of Safari Park Hotel & Casino (Unpublished master's thesis). United States International University, Nairobi.
- [11] Mugenda, O. M., & Mugenda, A. G. (2014). Quantitative and Qualitative Research Methods. Nairobi: Acts Press
- [12] Mungai, I.N. (2021). Challenges in Strategic Plan Implementation in Kenyan NGOs (Unpublished master's thesis). USIU, Nairobi.
- [13] Noble, C. H. (2019). The Diverse Origins of Strategy Implementation Research. *Journal of Human Resource Management*, 50-65, 16.
- [14] Nyakirega, V. B. (2023). Academic leadership: Insights from behavioral sciences. In J. L. Bess (Ed.), *College and university organization*. New York University Press.
- [15] Ogonji, O. P. (2019). Best practices in non-profit strategic planning. Trinity Washington University.
- [16] Pella, A. M., Sumarwan, U., Daryanto, A., & Kibrandoko. (2019). Factors Leading to Poor Performance. USA: FT Press.
- [17] Rajasekar, J. (2018). Strategy Implementation in Service Industry: A Study of Electricity Distribution in Oman. *International Journal of Business and Social Science*, 5(9), 15.
- [18] Sanchez, C. P. (2019). Comparative Analysis of Public Management Reform (pp. 67-71). New York: Oxford University Press.
- [19] Schaap, M.P. (2021). Statistics and its Application in Management, Tehran: Samt Publishers
- [20] Speculand, R. (2020). Bridging the strategy implementation skills gap. *Strategic Direction. Gadjah Mada International Journal of Business*, 15.
- [21] Teressa, K., Kenneth, W., & Mwamisha, M. (2021). *Factors affecting implementation of theory*. Springer Science + Business Media Singapore Pte Ltd; Information Age Publishing.