CHALLENGES OF IMPLEMENTING STRATEGIC PLANS IN ORGANIZATIONS: A CASE OF DELOITTE COMPANY

By
Atuganile Aswile

A Thesis Report Submitted to Mzumbe University, Dar es Salaam Business School in Partial Fulfillment of the Requirements for the Award of the Degree of Master of Science in Human Resource Management (MSc-HRM)

2013
CERTIFICATION
We, the undersigned, certify that we have read and hereby recommend for acceptance by the Mzumbe University, a dissertation/thesis titled. *An investigation of the challenges organizations face during the implementation of their strategic plans: The case of Deloitte Company in Dar es Salaam* in partial/fulfillment of requirements for award of the degree of Master of Science in Human Resource Management (Msc, HRM) of Mzumbe University.

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AND
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I, Atuganile Aswile, declare that this dissertation is my own original work and that it has not been presented and will not be presented to any University for a similar or any other degree award.

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Date ............................................................

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Finally I would like to thank my parents and all my family members for bearing with me, for their manual support, strength. I wholeheartedly thank them all for their abundant love, encouragement and support from their hearts.
DEDICATION

I dedicate this Dissertation to the late my father, Mr. Aswile Mwalubalile, may his soul rest in peace.
# LIST OF ABBREVIATIONS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>DTTL</td>
<td>Deloitte Touche Tohmatsu Limited</td>
</tr>
<tr>
<td>UK</td>
<td>United Kingdom</td>
</tr>
<tr>
<td>NGO</td>
<td>Non Governmental Organization</td>
</tr>
<tr>
<td>CBO</td>
<td>Community Based Organization</td>
</tr>
<tr>
<td>FBO</td>
<td>Faith based Organizations</td>
</tr>
<tr>
<td>USAID</td>
<td>United States Agency for International Development</td>
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<tr>
<td>MOH</td>
<td>Ministry of Health</td>
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<tr>
<td>TACAIDS</td>
<td>Tanzania Commission for AIDS</td>
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<tr>
<td>AIDS</td>
<td>Acquired Immune Deficiency Syndrome</td>
</tr>
<tr>
<td>SWOT</td>
<td>Strengths, Weaknesses, Opportunities, and Threats</td>
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ABSTRACT

The strategic management process involves not only strategy formulation but also strategy implementation. The strategies formulated are actualized in the implementation of the strategic plan. Much of the time, implementation of strategic plans poses the greatest challenge in strategic management as this, by and large, would determine the actual outcomes and results of the firm’s strategic plan. It therefore appears at the end of the strategic planning processes whose other ingredients include idea conception in the mission and vision, tactical plans and operational objectives. Effective implementation of strategic plan does not guarantee results as planned. The strategy itself as well as the implementers and the implementation process can influence the outcome. This study sought to establish the challenges faced by Deloitte in implementing strategic plans. A case study of Deloitte was used to achieve the research objective. Both primary and secondary data related to the area of study were used. To gather primary data, the researcher relied on the interview guide administered to the employees and the top managers, questionnaires to different employees of the organization, reading various documents related to the study. Content analysis of the interviewee responses was applied.

The research findings revealed that overall; organizations face some challenges during strategy implementation process. Some challenges are the employees' unawareness on the availability of the strategic plan in their organization. Also there was little or no integration of the results of strategic plan with their day to day activities. The strategic plan is treated as something separate and not directly linked to the daily management of the business. Not only that but also not all the people charged with executing the plan are involved from the onset at Deloitte. Only very few, who are all from the top management, are involved in the planning process, and the plan is brought down to other team members for their execution. Another challenge found was that people at Deloitte are not enlightened as to what is expected of them, so they just do their best to make the job done in any way possible. The findings also showed that there is an inherent lack of accountability in the planning process which leads to problems and sometimes complete failures in the plan's execution. In order for organizations to reduce or remove this problem, they
should take care of the obstacles stated in order to help them meet their goals smoothly.
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CHAPTER ONE

INTRODUCTION

1.1 Background of the problem

Strategic management is now a wide reform initiative in Tanzania (Rugumyamheto, J (2004). In the 1990s, after a considerable period of socio-economic reforms (which started in 1986), the government of Tanzania launched an expansive public sector reform including the introduction of a strategic management approach that requires all public organizations to adopt strategic management in their management system. In line with this new policy requirement, all public organizations are expected to develop long term vision, strategic objectives and establish the level of resources required to accomplish the identified performance objectives. The basic idea behind this reform was, first and foremost, to align public service provision with the related financial implications. To that effect public organizations are required to indicate what they are doing, how they are doing it and with what financial implications (Rugumyamheto, J (2004).

Strategic Management is all about identification and description of the strategies that managers can carry so as to achieve better performance and a competitive advantage for their organization. An organization is said to have competitive advantage if its profitability is higher than the average profitability for all companies in its industry. (Pearce and Robinson, 1991).

Strategic management can also be defined as a bundle of decisions and acts which a manager undertakes and which decides the result of the firm’s performance. The manager must have a thorough knowledge and analysis of the general and competitive organizational environment so as to take right decisions. They should conduct a SWOT Analysis (Strengths, Weaknesses, Opportunities, and Threats), i.e., they should make best possible utilization of strengths, minimize the organizational weaknesses, make use of arising opportunities from the business environment and shouldn’t ignore the threats. Strategic management is nothing but planning for both predictable as well as unfeasible contingencies. It is applicable to both small as well
as large organizations as even the smallest organization face competition and, by formulating and implementing appropriate strategies, they can attain sustainable competitive advantage (Johnson, Scholes and Whittington, 2007).

Strategic Management is a way in which strategists set the objectives and proceed about attaining them. It deals with making and implementing decisions about future direction of an organization (Burnes, 2004). It helps to identify the direction in which an organization is moving.

Strategic management is a continuous process that evaluates and controls the business and the industries in which an organization is involved; evaluates its competitors and sets goals and strategies to meet all existing and potential competitors; and then re-evaluates strategies on a regular basis to determine how it has been implemented and whether it was successful or does it needs replacement (Pearce and Robinson, 1991).

Strategic Management gives a broader perspective to the employees of an organization and they can better understand how their job fits into the entire organizational plan and how it is co-related to other organizational members. It is nothing but the art of managing employees in a manner which maximizes the ability of achieving business objectives.

The employees become more trustworthy, more committed and more satisfied as they can co-relate themselves very well with each organizational task. They can understand the reaction of environmental changes on the organization and the probable response of the organization with the help of strategic management. Thus the employees can judge the impact of such changes on their own job and can effectively face the changes. The managers and employees must do appropriate things in appropriate manner. They need to be both effective as well as efficient (Pearce and Robinson, 1991).
One of the major role of strategic management is to incorporate various functional areas of the organization completely, as well as, to ensure these functional areas harmonize and get together well. Another role of strategic management is to keep a continuous eye on the goals and objectives of the organization.

Following are the important concepts of Strategic Management:

- Strategy - Definition and Features
- Components of a Strategy Statement
- Strategic Management Process
- Environmental Scanning
- Strategy Formulation
- Strategy Implementation
- Strategy Formulation against Implementation
- Strategy Evaluation
- Strategic Decisions
- Business Policy
- BCG Matrix
- SWOT Analysis
- Competitor Analysis
- Porter’s Five Forces Model
- Strategic Leadership
- Corporate Governance
- Business Ethics
- Core Competencies

The introduction of strategic management in Tanzania has to be seen as typical reform efforts whose success is not dependent solely on ‘policy pronouncement’ but also on the context in which reforms are introduced, a context characterized by budgetary constraints and cultural resistance to reform.

In this paper, the researcher explored the extent to which strategic management has been adopted in a private organization and determine whether this organization have
been able to overcome problems relating to strategy implementation constraints and resistance to change.

1.2 Deloitte Company

“Deloitte” is the brand under which tens of thousands of dedicated professionals in independent firms throughout the world collaborate to provide audit, consulting, financial advisory and tax to selected clients. These firms are members of Deloitte Touche Tohmatsu Limited (DTTL), a UK private company limited by guarantee. Each member firm provides services in a particular geographic area and is subject to the laws and professional regulations of the particular country or countries in which it operates. DTTL does not itself provide services to clients.

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1.2.1 Deloitte in East Africa

Deloitte is one of the longest established professional services firms in East Africa. Dedicated since 1907 to the needs of their clients, they have grown with the economy and aspirations of the region into a large and experienced firm, supplying high quality accounting, taxation and business solutions to some of East Africa's most prominent organizations.

With offices in Dar-es-salaam, Nairobi, Mombasa and Kampala they have established a reputation over the years, for excellence in the profession. Their clients range from owner managed businesses to the largest organizations in the region with client range spanning a wide variety of local and international organizations from all sectors, including manufacturing, retail, and financial, distribution, service,
agricultural, governmental and non-governmental organizations and charitable bodies.

Deloitte’s clients know and benefit from the fact that their motivating force is service excellence. To provide such excellence consistently demands a thorough understanding of the business environment, an appreciation of the key issues faced by particular industries, and a creative approach to problem solving.

Deloitte places great emphasis in recruiting the best resources and prides itself in having a workforce of over 600 employees sourced within the East Africa region. (www2.deloitte.com)

1.2.2 Deloitte in Tanzania

Deloitte Tanzania is the local office of the global accounting and advisory organization of Deloitte. The Tanzanian firm is locally owned, run and staffed with Tanzanian and international professionals. It is part of Deloitte’s East African practice providing services from offices in Dar es Salaam, Nairobi, Kampala, and Mombasa. Deloitte is one of the leading professional services firms in Tanzania, serving a national and regional clientele. Headquartered in Dar-es-Salaam, Deloitte Tanzania’s close to 100 highly qualified staff serve government agencies, multinational companies, financial institutions, insurance companies, manufacturing firms, donor organizations, NGOs, CBOs and FBOs (www.deloitte.com/view/en-TZ)

In Tanzania, Deloitte has worked with USAID, other major donors, the public sector, including MOH at all levels, TACAIDS and Zanzibar AIDS Commission, numerous commercial firms, and hundreds of health-focused non-profit, community and faith-based organizations throughout the country.

In particular, Deloitte Tanzania provides transparent, reliable and accountable project and donor funds/grant management to a network of NGOs, CBOs and FBOs throughout the country. Through these engagements, Deloitte builds the capacity of local institutions to manage project funds and plan, implement, monitor and evaluate
project activities. Through its commercial client service lines, Deloitte is a trusted financial and organizational advisor to the leading companies in Tanzania (www.deloitte.com/view/en_TZ)

1.2.2.1 Consulting
Professional services from consulting are focused on how their clients aim to operate their business model in a rapidly evolving business, regulatory and governance environment.

Their enterprise-wide model delivers an integrated solution through the use of consistently applied methodologies and tools delivered by industry-experienced practitioners. They assist clients in focusing on the business area that captures not only short-term benefits but also longer-term embedded value.

Fundamental to any business is the technology supporting business models and processes – Deloitte’s pragmatic approach captures both the benefits of software solutions and the network economy (www.deloitte.com/view/en_TZ)

1.2.2.2 Audit
They provide clients with professional advice and assurance on their controls and accounting systems all year round. Deloitte understands their clients' operations, industry and the issues they face, and this enables them (Deloitte) to provide them with relevant advice. The combination of their specialist skills, industry expertise and ongoing investment allows them to anticipate complex business problems for their clients and recommend preventative action (www2.deloitte.com/tz)
Deloitte’s use of computerized audit approach and investment in technology enables them to deliver seamless global accounting and auditing services.

Their main service offerings include:
• Statutory and international audit
• Financial statement transformation
• Financial reporting
• Review of accounting systems and internal controls
• Accounting consultation
• Training
• Financial due diligence
• Audit committee services
• Regulatory consulting services (www2.deloitte.com/tz)

1.2.2.3 Financial Advisory
The financial advisory practice provides strategic and financial advisory services to clients throughout every phase of the economic cycle. Financial Advisory comprises five distinct but related global service lines whose shared principal objective is the creation and enhancement of shareholder and stakeholder value: Corporate finance, forensic & dispute services, M&A transaction services, reorganization services and valuation services. (www2.deloitte.com/tz)

1.3 Statement of the problem
Strategic planning is a core of the work of an organization. Without a strategic framework you don’t know where you are going or why you are going there. On the other hand Strategic management consists of the analysis, decisions, and actions an organization undertakes in order to create and sustain competitive advantages. That is, strategic management is concerned with the analysis of strategic goals (vision, mission, and strategic objectives) along with the analysis of the internal and external environment of the organization. The essence of strategic management is the study of why some firms outperform others.

Thus, managers need to determine how a firm is to compete so that it can obtain advantages that are sustainable over a lengthy period of time. That means focusing on two fundamental questions: How should we compete in order to create competitive advantages in the marketplace? For example, managers need to determine if the firm should position itself as the low-cost producer, or develop
products and services that are unique which will enable the firm to charge premium prices-or some combination of both. Managers must also ask how to make such advantages sustainable, instead of highly temporary, in the marketplace. That is: How can we create competitive advantages in the marketplace that are not only unique and valuable but also difficult for competitors to copy or substitute?

Ideas that work are almost always copied by rivals immediately. The challenge, therefore, is to create competitive advantage that is sustainable. Michael Porter argues that sustainable competitive advantage cannot be achieved through operational effectiveness alone. Most of the popular management innovations of the last two decades—total quality, just-in-time, benchmarking, business process reengineering, outsourcing all are about operational effectiveness.

Operational effectiveness means performing similar activities better than rivals. Each of these is important, but none led to sustainable competitive advantage, for the simple reason that everyone is doing them. Strategy is all about being different from everyone else. Sustainable competitive advantage is possible only through performing different activities from rivals or performing similar activities in different ways. A company with a good strategy must make clear choices about what it wants to accomplish. Trying to do everything that your rivals do eventually leads to mutually destructive price competition, not long-term advantage.

The question posed in this study was whether the strategic plans are practically used and to what extent they affect daily operations of the organizations understudy and how is it connected to the attainment of the organizational goals.

1.4 Objectives of the study
1.4.1 Main research objective
The general objective of the study was to identify the challenges encountered during the implementation of strategic plan in the organizations.

1.4.2 Specific research objectives
- To identify the process of formulating strategic plan in the organizations
• To establish whether resource allocation is a factor influencing implementation of strategic plans in the organizations
• To find out how organizations’ policies affect the implementation of strategic plan.
• To determine the extent to which the strategic plan contributes to the accomplishment of the objectives of the organization.

1.5 Research questions
1. What are the processes adopted by organizations in the formulation of strategic plans?
2. To what extent does resource allocation affect the implementation of strategic plans in the organization?
3. In what ways do the organizations’ policies affect the implementation of their strategic plans?
4. To what extent is the organizational environment for understanding the strategic plan contributes to the accomplishment of the objectives of the organization?
5. What are the challenges confronted by the organizations in the process of implementing its strategic plan?
6.

1.6 Significance of the study
• This study will help the organization to understand the need and rationale of having strategic plan in the organization.
• It will give room for the management to understand the strength and weakness of their strategic plans.
• This study will be a good source of empirical literature review for future researchers who intends to research on the same area.
• This study will help the individual student in fulfilment of the requirement of her studies.
1.7 **Scope of the study**

The study focused on the analysis of the factors affecting the implementation of the strategic plans in private organizations, focusing on the organization known as Delloite Company, the company which deals with business consulting and financial advisory for a number of organizations in the country.

1.8 **Limitations of the study**

In the process of conducting this research, the researcher encountered some issues which will made the whole process of data collection and research preparation to be difficult.

Some of the limitations encountered were:

Limited time to collect data: The study was conducted within normal working days; the researcher faced some difficulties in collecting data due to the fact that she had to attend to work at the same time. To solve this she had to take some days off work to be fully committed to data collection process.

Limited resource obtained for the field work: The researcher faced some resource shortage; since she had no source of external funds to fund her research so everything she had to spend came from her own pocket.
CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction
This chapter presents the review of various literatures and empirical studies in order to make clear the concept of strategic planning which is important to achieve organization’s goals and objectives. The vast majority of secondary data may be collected by reviewing existing literature on the subject being researched. In fact, Mouton (2008: 86-87) places great store on the requirement for every research project to begin with a thorough review of existing literature in order for the researcher to learn from ‘the most recent, credible and relevant scholarship’ in the area being researched.

2.2 Definition of Key Concepts
2.2.1 Strategy
The word “strategy” is derived from the Greek word “stratçgos”; stratus (meaning army) and “ago” (meaning leading/moving).

Burnes (2004) views the type of strategy adopted by an organization as a choice by management. The adoption of that choice is constrained or faces challenges of organizational, environmental, sectoral and national factors and so are the results that flow from it. The concept of strategy has been discussed by several scholars. Strategy is the direction and scope of an organization over the long-term to achieve advantage in a changing environment by adequately configuring resources around competencies in order to satisfy stakeholder expectations (Johnson et al. 2006).

Thompson et al (2007) argue that strategy is the game plan management has for positioning the company in its chosen market arena, competing successfully, pleasing customers and achieving good business performance. Strategy is also considered to be a ploy, a plan, a pattern, a position and a perspective (Mintzberg, Quinn and Ghoshal 1999). As a plan, a strategy establishes a specific cause of action. As a pattern strategy display a consistent stream of actions whether anticipated or
not. When viewed as a ploy, it is a specific manoeuvre which is intended to outwit the opponent or competitor, as a position it is viewed as an attempt to fit the organization in the environment. The organization is seen in the ultimate market leadership position after attainment of the strategy. Finally as a perspective it looks at strategy as a means to an end and not an end in itself. It looks at strategy as giving the general direction to its vision and mission in a changing environment.

Thompson et al. (2007) defines strategy as an action that managers take to attain one or more of the organization’s goals. Strategy can also be defined as “A general direction set for the company and its various components to achieve a desired state in the future. Strategy results from the detailed strategic planning process”.

A strategy is all about integrating organizational activities and utilizing and allocating the scarce resources within the organizational environment so as to meet the present objectives. While planning a strategy it is essential to consider that decisions are not taken in a vacuum and that any act taken by a firm is likely to be met by a reaction from those affected, competitors, customers, employees or suppliers (Burnes, 2004)

Strategy can also be defined as knowledge of the goals, the uncertainty of events and the need to take into consideration the likely or actual behaviour of others. Strategy is the blueprint of decisions in an organization that shows its objectives and goals, reduces the key policies, and plans for achieving these goals, and defines the business the company is to carry on, the type of economic and human organization it wants to be, and the contribution it plans to make to its shareholders, customers and society at large.

### 2.2.2 Features of Strategy

Strategy is significant because it is not possible to foresee the future. Without a perfect foresight, the firms must be ready to deal with the uncertain events which constitute the business environment (Thompson et al. 2007). Strategy deals with long term developments rather than routine operations, i.e. it deals with probability of
innovations or new products, new methods of productions, or new markets to be developed in future (Thompson et al. 2007)

Strategy is created to take into account the probable behavior of customers and competitors. Strategies dealing with employees will predict the employee behavior. Strategy is a well defined roadmap of an organization. It defines the overall mission, vision and direction of an organization. The objective of a strategy is to maximize an organization’s strengths and to minimize the strengths of the competitors (Thompson et al. 2007) Strategy, in short, bridges the gap between “where we are” and “where we want to be”.

2.2.3 Strategy Statement

The strategy statement of a firm as explained by Mintzberg, Quinn and Ghoshal (1999). sets the firm’s long-term strategic direction and broad policy directions. It gives the firm a clear sense of direction and a blueprint for the firm’s activities for the upcoming years. The main constituents of a strategic statement are as follows:

2.2.3.1 Strategic Intent

An organization’s strategic intent is the purpose that it exists and why it will continue to exist, providing it maintains a competitive advantage. Strategic intent gives a picture about what an organization must get into immediately in order to achieve the company’s vision. It motivates the people.

It clarifies the vision of the vision of the company. Strategic intent helps management to emphasize and concentrate on the priorities. Strategic intent is, nothing but, the influencing of an organization’s resource potential and core competencies to achieve what at first may seem to be unachievable goals in the competitive environment. A well expressed strategic intent should guide/steer the development of strategic intent or the setting of goals and objectives that require that all of organization’s competencies be controlled to maximum value (Mintzberg et al. 1999)
Strategic intent includes directing organization’s attention on the need of winning; inspiring people by telling them that the targets are valuable; encouraging individual and team participation as well as contribution; and utilizing intent to direct allocation of resources. Strategic intent differs from strategic fit in a way that while strategic fit deals with harmonizing available resources and potentials to the external environment, strategic intent emphasizes on building new resources and potentials so as to create and exploit future opportunities (Mintzberg et al. 1999)

2.2.3.2 Mission Statement
Mission statement is the statement of the role by which an organization intends to serve its stakeholders. It describes why an organization is operating and thus provides a framework within which strategies are formulated. It describes what the organization does (i.e., present capabilities), who all it serves (i.e., stakeholders) and what makes an organization unique (i.e., reason for existence).

A mission statement differentiates an organization from others by explaining its broad scope of activities, its products, and technologies it uses to achieve its goals and objectives. It talks about an organization’s present (i.e., “about where we are”). For instance, Microsoft’s mission is to help people and businesses throughout the world to realize their full potential. Wal-Mart’s mission is “To give ordinary folk the chance to buy the same thing as rich people.” Mission statements always exist at top level of an organization, but may also be made for various organizational levels. Chief executive plays a significant role in formulation of mission statement.

Once the mission statement is formulated, it serves the organization in long run, but it may become ambiguous with organizational growth and innovations. In today’s dynamic and competitive environment, mission may need to be redefined. However, care must be taken that the redefined mission statement should have original fundamentals/components.
Mission statement has three main components—a statement of mission or vision of the company, a statement of the core values that shape the acts and behaviour of the employees, and a statement of the goals and objectives (http://blackerbys.com).

According to Mintzberg et al. (1999) the following are features of a Mission

- Mission must be feasible and attainable. It should be possible to achieve it.
- Mission should be clear enough so that any action can be taken.
- It should be inspiring for the management, staff and society at large.
- It should be precise enough, i.e., it should be neither too broad nor too narrow.
- It should be unique and distinctive to leave an impact in everyone’s mind.
- It should be analytical, i.e., it should analyze the key components of the strategy.
- It should be credible, i.e., all stakeholders should be able to believe it.

2.2.3.3 Vision

A vision statement identifies where the organization wants or intends to be in future or where it should be to best meet the needs of the stakeholders. It describes dreams and aspirations for future. For instance, Microsoft’s vision is “to empower people through great software, any time, any place, or any device.” Wal-Mart’s vision is to become worldwide leader in retailing. A vision is the potential to view things ahead of themselves. It answers the question “where we want to be”. It gives us a reminder about what we attempt to develop.

A vision statement is for the organization and its members, unlike the mission statement which is for the customers/clients. It contributes in effective decision making as well as effective business planning. It incorporates a shared understanding about the nature and aim of the organization and utilizes this understanding to direct and guide the organization towards a better purpose. It describes that on achieving
the mission, how the organizational future would appear to be. (http://blackerbys.com)

According to Burnes, (2004) an effective vision statement must have following features-

- It must be unambiguous.
- It must be clear.
- It must harmonize with organization’s culture and values.
- The dreams and aspirations must be rational/realistic.
- Vision statements should be shorter so that they are easier to memorize

In order to realize the vision, it must be deeply instilled in the organization, being owned and shared by everyone involved in the organization.

2.2.3.4 Goals and Objectives

A goal is a desired future state or objective that an organization tries to achieve. Goals specify in particular what must be done if an organization is to attain mission or vision. Goals make mission more prominent and concrete (Johnson et al, 2006). They co-ordinate and integrate various functional and departmental areas in an organization. Well made goals have following features-

- They are precise and measurable.
- They look after critical and significant issues.
- They are realistic and challenging.
- They must be achieved within a specific time frame.
- They include both financial as well as non-financial components.
- Objectives are defined as goals that organization wants to achieve over a period of time. These are the foundation of planning. Policies are developed in an organization so as to achieve these objectives. Formulation of objectives is the task of top level management. Effective objectives have following features-

- They are not single for an organization, but multiple.
- Objectives should be both short-term as well as long-term.
Objectives must respond and react to changes in environment, i.e., they must be flexible.

They must be feasible, realistic and operational (Johnson et al, 2006).

2.2.4 Importance of Vision and Mission Statements

Above everything else, vision and mission statements provide unanimity of purpose to organizations and imbue the employees with a sense of belonging and identity. Indeed, vision and mission statements are embodiments of organizational identity and carry the organizations creed and motto. For this purpose, they are also called as statements of creed.

Vision and mission statements spell out the context in which the organization operates and provides the employees with a tone that is to be followed in the organizational climate. Since they define the reason for existence of the organization, they are indicators of the direction in which the organization must move to actualize the goals in the vision and mission statements. (Johnson et al. 2006).

The vision and mission statements serve as focal points for individuals to identify themselves with the organizational processes and to give them a sense of direction while at the same time deterring those who do not wish to follow them from participating in the organization’s activities (Johnson et al. 2006).

The vision and mission statements help to translate the objectives of the organization into work structures and to assign tasks to the elements in the organization that are responsible for actualizing them in practice (Johnson et al. 2006).

To specify the core structure on which the organizational edifice stands and to help in the translation of objectives into actionable cost, performance, and time related measures.

Finally, vision and mission statements provide a philosophy of existence to the employees, which is very crucial because as humans, we need meaning from the
work to do and the vision and mission statements provide the necessary meaning for working in a particular organization (Mintzberg et al. (1999))

As can be seen from the above, articulate, coherent, and meaningful vision and mission statements go a long way in setting the base performance and actionable parameters and embody the spirit of the organization. In other words, vision and mission statements are as important as the various identities that individuals have in their everyday lives.

It is for this reason that organizations spend a lot of time in defining their vision and mission statements and ensure that they come up with the statements that provide meaning instead of being mere sentences that are devoid of any meaning.

2.2.5 Strategy Formulation Process
Johnson et al. (2006) provided that strategy formulation refers to the process of choosing the most appropriate course of action for the realization of organizational goals and objectives and thereby achieving the organizational vision. The process of strategy formulation basically involves six main steps. Though these steps do not follow a rigid chronological order, however they are very rational and can be easily followed in this order.

2.2.5.1 Setting Organizations’ objectives –
The key component of any strategy statement is to set the long-term objectives of the organization. It is known that strategy is generally a medium for realization of organizational objectives. Objectives stress the state of being there whereas Strategy stresses upon the process of reaching there. Strategy includes both the fixation of objectives as well the medium to be used to realize those objectives. Thus, strategy is a wider term which believes in the manner of deployment of resources so as to achieve the objectives.

While fixing the organizational objectives, it is essential that the factors which influence the selection of objectives must be analyzed before the selection of
objectives. Once the objectives and the factors influencing strategic decisions have been determined, it is easy to take strategic decisions.

2.2.5.2 Evaluating the Organizational Environment
The next step is to evaluate the general economic and industrial environment in which the organization operates. This includes a review of the organizations competitive position. It is essential to conduct a qualitative and quantitative review of an organizations existing product line. The purpose of such a review is to make sure that the factors important for competitive success in the market can be discovered so that the management can identify their own strengths and weaknesses as well as their competitors’ strengths and weaknesses.

After identifying its strengths and weaknesses, an organization must keep a track of competitors’ moves and actions so as to discover probable opportunities of threats to its market or supply sources.

2.2.5.3 Setting Quantitative Targets
In this step, an organization must practically fix the quantitative target values for some of the organizational objectives. The idea behind this is to compare with long term customers, so as to evaluate the contribution that might be made by various product zones or operating departments.

2.2.5.4 Aiming in context with the divisional plans
In this step, the contributions made by each department or division or product category within the organization are identified and accordingly strategic planning is done for each sub-unit. This requires a careful analysis of macroeconomic trends.

2.2.5.5 Performance Analysis
Performance analysis includes discovering and analyzing the gap between the planned or desired performance. A critical evaluation of the organizations past performance, present condition and the desired future conditions must be done by the organization. This critical evaluation identifies the degree of gap that persists
between the actual reality and the long-term aspirations of the organization. An attempt is made by the organization to estimate its probable future condition if the current trends persist.

### 2.2.5.6 Choice of Strategy
This is the ultimate step in Strategy Formulation. The best course of action is actually chosen after considering organizational goals, organizational strengths, potential and limitations as well as the external opportunities.

### 2.2.6 Strategy Evaluation Process
Strategy Evaluation is as significant as strategy formulation because it throws light on the efficiency and effectiveness of the comprehensive plans in achieving the desired results. The managers can also assess the appropriateness of the current strategy in today’s dynamic world with socio-economic, political and technological innovations. Strategic Evaluation is the final phase of strategic management (Meek, V.L. 1986).

The significance of strategy evaluation lies in its capacity to co-ordinate the task performed by managers, groups, departments etc, through control of performance. Strategic Evaluation is significant because of various factors such as - developing inputs for new strategic planning, the urge for feedback, appraisal and reward, development of the strategic management process, judging the validity of strategic choice etc (Meek, V.L. 1986). According to Meek, V.L. 1986 the process of Strategy Evaluation consists of following steps-

### 2.2.6.1 Fixing benchmark of performance
While fixing the benchmark, strategists encounter questions such as - what benchmarks to set, how to set them and how to express them. In order to determine the benchmark performance to be set, it is essential to discover the special requirements for performing the main task.
The performance indicator that best identify and express the special requirements might then be determined to be used for evaluation. The organization can use both quantitative and qualitative criteria for comprehensive assessment of performance. Quantitative criteria include determination of net profit, ROI, earning per share, cost of production, rate of employee turnover etc. Among the Qualitative factors are subjective evaluation of factors such as - skills and competencies, risk taking potential, flexibility etc.

2.2.6.2 Measurement of performance
The standard performance is a benchmark with which the actual performance is to be compared. The reporting and communication system help in measuring the performance. If appropriate means are available for measuring the performance and if the standards are set in the right manner, strategy evaluation becomes easier. But various factors such as manager’s contribution are difficult to measure.

Similarly divisional performance is sometimes difficult to measure as compared to individual performance. Thus, variable objectives must be created against which measurement of performance can be done. The measurement must be done at right time else evaluation will not meet its purpose. For measuring the performance, financial statements like - balance sheet, profit and loss account must be prepared on an annual basis.

2.2.6.3 Analyzing Variance
While measuring the actual performance and comparing it with standard performance there may be variances which must be analyzed. The strategists must mention the degree of tolerance limits between which the variance between actual and standard performance may be accepted. The positive deviation indicates a better performance but it is quite unusual exceeding the target always. The negative deviation is an issue of concern because it indicates a shortfall in performance. Thus in this case the strategists must discover the causes of deviation and must take corrective action to overcome it.
2.2.6.4 Taking Corrective Action

Once the deviation in performance is identified, it is essential to plan for a corrective action. If the performance is consistently less than the desired performance, the strategists must carry a detailed analysis of the factors responsible for such performance. If the strategists discover that the organizational potential does not match with the performance requirements, then the standards must be lowered. Another rare and drastic corrective action is reformulating the strategy which requires going back to the process of strategic management, reframing of plans according to new resource allocation trend and consequent means going to the beginning point of strategic management process.

2.2.7 Strategy Implementation Process

It is not enough to craft a good strategy. A sound strategy has to be implemented through translating plans into action. Thompson et al. (2007) argue that prescribing new policies and operating procedures act to facilitate strategy execution in three ways: one by instituting new policies and procedures to provide top-down guidance regarding how certain things now need to be done. Two, policies and procedures help to enforce needed consistency on how in particular strategy-critical activities are performed in geographically scattered operating units and lastly, well developed policies and procedures promote the creation of a work climate that facilities good strategy execution. Managerial efforts to identify and adopt best practices are a powerful tool for promoting operating excellence and better strategy execution.

Once the policies, procedures are crafted and managerial effort provided, the organization will require state-of-the-art support systems that will form the basis for competitive advantage if they give firm capabilities which are not easily matched by the competitors. Support systems will further include information systems, performance tracking and controls in five broad areas of customer data, operations data, employee data, supplier, partner, collaborative ally data and financial performance data. A properly designed reward system will align the well being of
organization members with their contributions to strategy execution and the achievement of organizational goals (Thompson et al. 2007).

Mintzberg et al. (1999) indicate that strategy implementation is composed of a series of activities which are primarily administrative. If purpose is determined then the resources of an organization can be mobilized to accomplish it. An organizational structure appropriate for the efficient performance of the required task must be made effective by information systems and relationships permitting coordination of subdivided activities.

Performance measurement compensation and management development are enmeshed in a system of incentives and control must be directed towards the desired new behavior of the organization. Strategy formulation and implementation are interdependent to the extent that it can be said that structure follows strategy and vice versa.

2.3 The concept of strategic plan

Strategic Planning is a management tool that helps an organization focuses its energy, to ensure that members of the organization are working toward the same goals, to assess and adjust the organization's direction in response to a changing environment.

In short, strategic planning is a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it, with a focus on the future (Burkhart and Reuss, 1993).

The process is strategic because it involves preparing the best way to respond to the circumstances of the organization's environment, whether or not its circumstances are known in advance; nonprofits often must respond to dynamic and even hostile environments. Being strategic then means being clear about the organization’s objectives, being aware of the organization's resources, and incorporating both into being consciously responsive to a dynamic environment.
Burkhart and Reuss, (1993) elaborates that the process is about planning because it involves intentionally setting goals (i.e., choosing a desired future) and developing an approach to achieving those goals. The process is disciplined in that it calls for a certain order and pattern to keep it focused and productive. The process raises a sequence of questions that helps planners examine experience, test assumptions, gather and incorporate information about the present, and anticipate the environment in which the organization will be working in the future.

The process is about fundamental decisions and actions because choices must be made in order to answer the sequence of questions mentioned above. The plan is ultimately no more, and no less, than a set of decisions about what to do, why to do it, and how to do it. Because it is impossible to do everything that needs to be done in this world, strategic planning implies that some organizational decisions and actions are more important than others - and that much of the strategy lies in making the tough decisions about what is most important to achieving organizational success (Olsen E (2012)).

Strategic planning is an organization's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy. In order to determine the direction of the organization, it is necessary to understand its current position and the possible avenues through which it can pursue a particular course of action. Generally, strategic planning deals with at least one of three key questions “What do we do?”, “For whom do we do it?”, “How do we excel?” (Olsen E (2012)). In many organizations, this is viewed as a process for determining where an organization is going over the next year or—more typically—3 to 5 years (long term), although some extend their vision to 20 years.

Burkhart and Reuss, (1993), explain that the key concepts within the framework of 'strategic planning' include an understanding of the firm's vision, mission, values and strategies.
Vision: Defines the way an organization or enterprise will look in the future. The vision is a long-term view, sometimes describing the organization's picture of an "ideal world". For example, a charity working with the poor might have a vision statement which reads "A World without Poverty."

Mission: Defines the fundamental purpose of an organization or an enterprise, succinctly describing why it exists and what it does to achieve its vision. The mission statement provides details of the organization's operation and says what is does. For example, the charity might provide "job training for the homeless and unemployed". The statement may also set out a picture of the organization in the future.

Values: Beliefs that are shared among the stakeholders of an organization. Values drive an organization's culture and priorities and provide a framework in which decisions are made. For example, "Knowledge and skills are the keys to success" or "give a man bread and feed him for a day, but teach him to farm and feed him for life". These example values may set the priorities of self sufficiency over shelter.

2.3.1 Strategic planning process
Olsen E (2012) explains there are many approaches to strategic planning but typically one of the following approaches is used:

Situation-Target-Proposal
Situation - evaluate the current situation and how it came about.
Target - define goals and/or objectives (sometimes called ideal state)
Path / Proposal - map a possible route to the goals/objectives
Draw-See-Think-Plan
Draw - what is the ideal image or the desired end state?
See - what is today's situation? What is the gap from ideal and why?
Think - what specific actions must be taken to close the gap between today's situation and the ideal state?
Plan - what resources are required to execute the activities?
Burkhart and Reuss, (1993) defined Strategy this way: Strategy, narrowly defined, means "the art of the general" (from Greek *stratigos*). A combination of the ends (goals) for which the firm is striving and the means (policies) by which it is seeking to get there. A strategy is sometimes called a roadmap which is the path chosen to plow towards the end vision. The most important part of implementing the strategy is ensuring the company is going in the right direction which is towards the end vision. Organizations sometimes summarize goals and objectives into a mission statement and/or a vision statement. Others begin with a vision and mission and use them to formulate goals and objectives.

While the existence of a shared mission is extremely useful, many strategy specialists question the requirement for a written mission statement. However, there are many models of strategic planning that start with mission statements, so it is useful to examine them here.

A *Mission statement* tells you the fundamental purpose of the organization. It defines the customer and the critical processes. It informs you of the desired level of performance.

A *Vision statement* outlines what the organization wants to be, or how it wants the world in which it operates to be. It concentrates on the future. It is a source of inspiration. It provides clear decision-making criteria.

An advantage of having a statement is that it creates value for those who get exposed to the statement, and those prospects are managers, employees and sometimes even customers. Statements create a sense of direction and opportunity. They both are an essential part of the strategy-making process.

### 2.4 Steps in Implementing a Strategy

Strategy implementation is the translation of chosen strategy into organizational action so as to achieve strategic goals and objectives. Strategy implementation is also defined as the manner in which an organization should develop, utilize, and amalgamate organizational structure, control systems, and culture to follow strategies that lead to competitive advantage and a better performance. Organizational structure
allocates special value developing tasks and roles to the employees and states how these tasks and roles can be correlated so as maximize efficiency, quality, and customer satisfaction—the pillars of competitive advantage. But, organizational structure is not sufficient in itself to motivate the employees (Pearce and Robinson (1991)

An organizational control system is also required. This control system equips managers with motivational incentives for employees as well as feedback on employees and organizational performance. Organizational culture refers to the specialized collection of values, attitudes, norms and beliefs shared by organizational members and groups (Pearce and Robinson, 1991)

Following are the main steps in implementing a strategy:

- Developing an organization having potential of carrying out strategy successfully
- Disbursement of abundant resources to strategy-essential activities
- Creating strategy-encouraging policies.
- Employing best policies and programs for constant improvement
- Linking reward structure to accomplishment of results
- Making use of strategic leadership

Excellently formulated strategies will fail if they are not properly implemented. Also, it is essential to note that strategy implementation is not possible unless there is stability between strategy and each organizational dimension such as organizational structure, reward structure, resource-allocation process, etc.

Strategy implementation poses a threat to many managers and employees in an organization. New power relationships are predicted and achieved. New groups (formal as well as informal) are formed whose values, attitudes, beliefs and concerns may not be known. With the change in power and status roles, the managers and employees may employ confrontation behavior.
2.5 Tools and approaches

Among the most useful tools for strategic planning is SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats). The main objective of this tool is to analyze internal strategic factors, strengths and weaknesses attributed to the organization, and external factors beyond control of the organization such as opportunities and threats (Meek, 1988).

Other tools include:

- Balanced Scorecards, which creates a systematic framework for strategic planning,
- Scenario planning, which was originally used in the military and recently used by large corporations to analyze future scenarios.
- PEST analysis (Political, Economic, Social, and Technological)
- STEER analysis (Socio-cultural, Technological, Economic, Ecological, and Regulatory factors)
- EPISTEL (Environment, Political, Informatics, Social, Technological, Economic and Legal).

ATM Approach (Antecedent Conditions, Target Strategies, Measure Progress and Impact). Once an understanding of the desired end state is defined, the ATM approach uses Root Cause Analysis (RCA) to understand the threats, barriers, and challenges to achieving the end state. Not all antecedent conditions identified through RCA are within the direct and immediate control of the organization to change.

Therefore, a review of organizational resources, both human and financial, are used to prioritize which antecedent conditions will be targeted. Strategies are then developed to target the prioritized antecedent conditions. Linking strategies to antecedent conditions ensures the organization does not engage in activity traps: feel good activities that will not lead to desired changes in the end state. Once a strategy is defined then performance measures and indicators are sought to track progress toward and impact on the desired end state.
2.6 The Challenges of Implementing Strategic Plans

Challenges to strategy implementation are the hindrances which fundamentally limit the ability of the organization to achieve its objectives within the specified time limit, standards and amounts as stated in the vision, mission and annual plans. Many authors view the challenges differently. For purposes of this research they have been organized into institutional challenges which comprise structure, leadership, culture, reward and motivation and policies and procedures.

Operational challenges in turn comprise tactical and operational plans, resource allocation, communication of responsibility and accountability, management and employee involvement, annual objectives and budgetary allocation. Other forms of challenges stemming from the external environment are those posed by globalization trends and plans of other government agencies. It should be appreciated that the challenges that face a single organization in trying to implement her strategic plans are many and perverse. This research will therefore not provide an exhaustive list of such challenges. It will however discuss those that are fundamental and frequently encountered in strategy implementation.

2.6.1 Structure

Pearce and Robinson (1991) argue that matching the structure to strategy is a fundamental task of the organizations strategists. Five structures have so far been identified for adoption as appropriate. These are functional, geographic, divisional strategic business units and matrix. Further, from the studies of Alfred Chandler and others they have concluded that a single product firm or single dominant business firm should employ a functional structure. A firm in several businesses that are somehow related should employ a multi-divisional structure.

A firm in several unrelated lines of business should be organized into strategic business units. Early achievement of a strategy-structure fit can be a source of competitive advantage. Many chief executive officers (CEO) do not seem to have the capability of determining the point at which this fit is achieved especially in state
corporations where appointment may not have been competitive and hence the strategic challenge.

2.6.2 Leadership
Management and staff form the thread that links the various stages of the strategic process. Leadership, though a seemingly vague and esoteric concept is an essential element of effective strategy implementation. The role of the CEO and key functional managers is fundamental. He is a catalyst and his role is both symbolic and substantive. It can influence the success or failure of the strategy (Pearce and Robinson, 1991).

Leadership is a quality of the behavior of individuals whereby they guide people or their activities in organized effort. Leadership, regardless of the style used falls in four broad areas of determination of objectives, the manipulation of means, the control of the instrumentality of action and the stimulation of coordinated action (McCarthy, Minichiello and Curran, 1996). The leadership challenge is in choosing the style that will drive the strategic process.

2.6.3 Culture
Organizational culture is the set of important assumptions shared together. It provides meaning, identity, direction and guides action. Culture is also shaped by shared beliefs and values. A firm’s culture derives from the business environment in general and the industry in particular. Founders, leaders and employees bring a pattern of assumptions with them when they join the firm. Lastly, shared assumptions are molded by the actual experiences encountered in solving basic problems of the firm (Pearce and Robbison, 1991). Once culture has taken root in an organization, it is usually difficulty to unfreeze (Boore, 2005).

Most employees in an organization have a high emotional stake in the current culture and are likely to suffer considerable uncertainty, anxiety and pain in the process of change (Brown, 1995). Consequently an attempt to change organizational culture is met with considerable resistance to change and hence a challenge to strategy
implementation. In addition culture as a whole cannot be manipulated or turned off when the need arises. While some organizations are in a position to intentionally influence it than others more often than not it cannot be created, discovered or destroyed by whims of management (Meek, 1988).

It is worthy adding here that culture is a way of disciplining emotion and a method of guiding the way people are expected to feel. Managers engaging in culture molding are indeed in a dangerous game given that culture provides the roots of human morality, social identity and existence security. It can lead to employee revolt and consequently closure of business and hence a great challenge.

2.6.4 Reward and Incentives
A firm’s reward system should align the actions and objectives of the individuals and units with the objectives and needs of the firm’s strategy. Failure to align these two would result in discontent as would be reflected in the firm’s employee turnover and levels of performance (Thompson et al. 1998). In many organizations, the day to day tasks of many employees are not seen as strategic. The challenge here for the manager would then be on how to develop people’s awareness on how what they do contributes to the strategic goals. If staff can see how their work contributes to the bigger strategic picture, they can be motivated to contribute positively to achieve organizational goals (Johnson et al. 2006).

2.6.5 Policies and Procedures
In strategy execution one way of adopting changes is by instituting a select set of new policies and procedures in order to steer the actions of company personnel in a direction towards achieving operating excellence. It is however normal for resistance to develop and for people to exhibit some stress and anxiety about how changes affect them.

The managerial challenge in strategy execution is to come up with a new set of policies and procedures to guide and channel individual and group efforts in executing the new strategy. Policies are therefore a useful way of counteracting
resistance to change. Changing policies and procedures involve adopting best practices in the industry. For a practice to be described as best at least one company must have proved that it works well. Business reengineering processes, six sigma quality programs and total quality management program tools can be employed to come up with policies and procedures that promote excellence.

The challenge in changing policies and procedures is for the management to build a total quality culture which is genuinely committed to achieving performance outcomes. While it is relatively easy to receive and adopt the same tools for achieving operational excellence. It is much more difficulty and time consuming to instill a deeply ingrained culture of operating excellence that religiously employ lasting commitment to operation excellence throughout the organization (Thompson et al. 2008).

The strategic significance of policies can vary. In one extreme, policies which are really working rules may not be linked to other functional areas and or implementation of the strategy. The challenge here then is to devise policies and procedures that are fully linked and integrated functionally and to the strategic process (Pearce and Robison, 1997), whether policies are internally generated or externally dictated as some labour laws on equal employment for all would be dictated by governments, the key issue is for them to support strategy implementation.

2.6.6 Tactical and Operational Plans
Many organizations set unrealistic objectives for growth, profit and market share, while in others there is the issue of clarification and often disagreement between corporate headquarters and divisions or holding companies and their subsidiaries (Steiner, 1979) Most managers in an organization are not directly involved in the development of the strategic plan. Reid (1990)’ Ochanda (2005).

Many organizations select a team headed by a consultant to prepare the strategic plan leading to a situation where the managers will be interpreting the intentions of the
strategy which is a challenge to implementation. Operational planning is based on future forecasts for the output of the system. However, even with the best possible forecasting and the most finely tuned operating systems, demand cannot always be met with the existing system capacity in a given time period (Stoner and Colleagues, 1996; Ochanda, 2005).

2.6.7 Resources
This involves the process of building an organization with the competencies, capabilities and resource strength to execute strategy successfully. From the foregoing, when strategies fail it is often because of poor execution. “Things that were supposed to be done slipped through the cracks” (Thompson et al. 2007). Tangible resources are the physical assets of an organization such as plant, labour and finance while intangible resources are non-physical assets such as information, reputation and knowledge. Many organizations operate with resource levels far below the threshold level which is disastrous for any success of the strategy. (Johnson et al, 2006).

2.6.8 Management and Employee Involvement
Efficient strategy execution demands that staff be empowered so that authority for delivering great service or improving products is in the hands of the doers rather than the overseers. Improving quality has to be seen as everyone’s job. Thompson et al (2008) often the job of strategy crafting is seen as being that of the directors and the CEO, while that of execution as being that of the functional managers and their support staff. However, Burnes (2004) argues that organizations are complete social systems with both formal and informal social structures and are not mechanical contrivances.

Therefore they cannot effectively be controlled by close supervision, rigid rules and purely economic incentives. Further human beings have emotional as well as economic needs. Organizations and job structures need to be designed in such a way as to enable workers to meet both their material and non-material needs. Only in this way will workers perform efficiently and effectively in the best interest of the
organization. Thompson and Strickland (1989) recognize there is the need to match the characteristics of top managers with the nature of business. This is because different businesses demand different behaviors.

Thomson et al. (2008) support the aspect of employee empowerment in task execution. They point out that managers should not have to devote big chunks of their time to making sure that the decision and behavior of empowered employees stay between the “white lines” or as per the rules and procedures of the organization. While use of real time monitoring of daily performance is a tool at the manager’s disposal, peer-based control teams is another form of controlling performance which is less tasking for the managers. Schein (1988) points out that every employment contract has a psychological notion on the unwritten set of expectations operating at all times between the employee and the organization.

Each employee has expectations about such things as salary, pay rate, working hours, benefits and privileges which may not even be written. Some of the strongest feelings leading to labour unrest have to do with violations of this psychological contract. Even though public negotiations are often over the more explicit issues of pay, working hours, job security and so on. Consequently employee involvement remains a challenge to strategy implementation due to the possibility of not fulfilling some of the psychological contracts.

2.6.9 Budgetary Allocation
The concept of strategic fit and optimal utilization of resources dictate that budgetary allocations be made proportionately to the expected returns (Thomson et al. 2008) indicate that diversifying into related businesses where competitively valuable strategic fit benefits to perform better finally as part of the same company than they would have performed as independent enterprises, thus providing a clear avenue for boosting share holder value. The greatest strategic challenge in budgetary allocations is that in organizations which are not for profit, budgetary allocations are made to benefit the management of the organization and not the key stakeholders hence business failure.
Another challenge in the implementation of strategic plan through budgets is that there is always competition for capacity between strategic tasks and operating ones, which in most cases is resolved in favor of the later. In many organizations, the strategic budget is not separated from the operating budget (Ansoff, 1990).

2.6.10 Communication of Responsibilities and Accountability
Muthuiya (2004) argues that communication in most organizations is largely in written form and is usually top-down. Communication should be two way so that it can provide information to improve understanding of responsibilities and also motivate staff. It should not be a one off event announcing the launch of the strategy. It should be an ongoing activity throughout the implementation process.

Grounding it in the monitoring and evaluation process after each implementation stage would be ideal. Organizations must also not lose sight of the many stakeholders and their needs. Traditionally organizations focused on their shareholders as the key stakeholders at the expense of others like customers and suppliers. Organizations should not violate any of the group’s sense of fairness as they may paralyze business operations. The job of pleasing all the stakeholders remains the strategy implementation challenge (Johnson et al. 2006).

2.6.11 Implementation Control
Control procedures are designed by management to monitor the progress and other developments in the strategy implementation process. It usually uses historical data to measure performance. It is a challenge to strategy implementation because they rest on past performance, control action, are geared towards history rather than the future and hence management by control inhibits aggressive forward looking exploitation of future opportunities (Ansoff, 1965; Burnes, 2004).

As the organization implements its strategy, a firm needs to track the results and monitor new developments. While some environments evolve slowly in a predictable way, others change rapidly in major and unpredictable ways. Despite all this the only certain thing is that the market place will need to revise its implementation programs, strategy and or even objectives.
2.7 Relevance of the strategic plan

Berry (2001:263-267), defines strategic planning as a systematic process for managing an organization and its future direction in relation to its environment and in accordance with the demand from its stakeholders. While considerate of organizational environment, this definition also insists the role of organizational stakeholders in shaping organizational decision making.

Boyne (2001) sees strategic planning as organizational attempt to influence its future by forecasting changes in the organization and its environment, setting objectives, and developing strategies for the achievement of these objectives.

One of the core goals when drafting a strategic plan is to develop it in a way that is easily translatable into action plans. Most strategic plans address high level initiatives and over-arching goals, but don't get articulated (translated) into day-to-day projects and tasks that will be required to achieve the plan.

Terminology or word choice, as well as the level a plan is written, are both examples of easy ways to fail at translating your strategic plan in a way that makes sense and is executable to others. Often, plans are filled with conceptual terms which don't tie into day-to-day realities for the staff expected to carry out the plan, (Kaye, 2005)

Strategic planning is a relatively new innovation in the public sector management, and according to some observers, it represent a major change in the management of public sector organizations (Bryson, 1988).

Llewellyn and Tappin (2003) insist that strategic management is not rooted in the public sector so strategies have to be ‘planted’ in the public services. The most critical element of the strategic planning process is the environmental scan. The environmental scan is a structured process through which participants in the process seek to apply their collective wisdom to describe the future as clearly and comprehensively as possible. It is from this exercise that strengths, weaknesses, opportunities, and threats are identified, and goals, objectives, and strategies
developed. Compromise viewpoints often emerge and issues under review are categorized according to importance.

Since funding uncertainties and constraints are endemic to public services, public sector organizations are required to make their organizational aims, outputs and outcomes much more transparent in ‘strategies’, in order to secure on-going funding from government bodies (Llewellyn and Tappin 2003).

The use of strategic management is triggered by governments’ desire to control public expenditure via enhanced efficiency of public organization (Green 1998). One of the core goals when drafting a strategic plan is to develop it in a way that is easily translatable into action plans. Most strategic plans address high level initiatives and over-arching goals, but don’t get articulated (translated) into day-to-day projects and tasks that will be required to achieve the plan.

Terminology or word choice, as well as the level a plan is written, are both examples of easy ways to fail at translating your strategic plan in a way that makes sense and is executable to others. Often, plans are filled with conceptual terms which don't tie into day-to-day realities for the staff expected to carry out the plan (Allison and Kaye, 2005).

Strategic Planning is a continuous and systematic process where people make decisions about intended future outcomes, how outcomes are to be accomplished, and how success is measured and evaluated (Llewellyn and Tappin 2003). Key words in this definition include:

"...continuous..." Strategic planning is ongoing; it does not end with the publication of a plan; its success depends on it purposefully becoming an uninterrupted and never-ending cycle.

"...systematic..." Any effective strategic planning process has a deliberate and specific methodology and a sequence of events; it is never haphazard.

"...process...” The value of strategic planning lies more in the journey than the destination. While strategic planning must indeed produce a product, a Strategic Plan
document, the primary value comes from the teamwork, vision, commitment to and ownership of organizational success the planners gain through the process of making the decisions the document contains.

"...people..." A strategic planning process must involve all the right people, and those people must be ready and willing to contribute to the process.

"...decisions..." Strategic planning is a decision making process. Organizations that are ready to plan strategically have leaders who are ready to make decisions.

"...outcomes..." Strategic level planning addresses external results, or the organization's effects on the outside world, particularly how it affects its customers. An old adage states: "If you don't know where you're going, any road will take you there." Strategic planning is primarily about defining where "there" is, a type of roadmap outlining the outcomes and results designed to be achieved throughout the journey.

"...how outcomes are to be accomplished..." Strategic planners don't quit just because they defined the target future; they go ahead and select the roads that will get them there.

"...how success is measured and evaluated." Strategic planning is all about succeeding. A well-written strategic plan will describe clearly how anyone can tell whether the organization is successful. The plan may measure intended future outcomes either quantitatively or qualitatively, but it always defines threshold criteria for achieving success. (www.blackerbys.com/strategic planning)

2.8 Situational analysis

Armstrong J. S (1985) explains, when developing strategies, analysis of the organization and its environment as it is at the moment and how it may develop in the future, is important. The analysis has to be executed at an internal level as well as an external level to identify all opportunities and threats of the external environment as well as the strengths and weaknesses of the organizations.

There are several factors to assess in the external situation analysis:

- Markets (customers)
• Competition
• Technology
• Supplier markets
• Labor markets
• The economy
• The regulatory environment

It is rare to find all seven of these factors having critical importance. It is also uncommon to find that the first two - markets and competition - are not of critical importance. (Bradford "External Situation - What to Consider")

Analysis of the external environment normally focuses on the customer. Management should be visionary in formulating customer strategy, and should do so by thinking about market environment shifts, how these could impact customer sets, and whether those customer sets are the ones the company wishes to serve.

Analysis of the competitive environment is also performed, many times based on the framework suggested by Michael Porter.

With regard to market planning specifically, researchers have recommended a series of action steps or guidelines in accordance to which market planners should plan.

2.9 Performance Measurement

Performance measurement enables stakeholders to assess the effectiveness of the strategic plan and enables managers to evaluate the performance of individuals and agencies tasked with accomplishing the tactics and objectives of the strategic plan. To facilitate review and evaluation, managers in some jurisdictions assemble all assignments from the strategic plan into one list.

This list can become an action plan and can be used to monitor assignments, determine performance, and adjust work schedules. It can also form the basis of a regular progress report to the community. A comprehensive list of all the measures and tactics from the various sections of the strategic plan enables agency managers to
evaluate the impact on available resources of new or expanded assignments (Armstrong J. S, 1985).

2.10 Empirical research
A researcher Sulle (2009), on his study concluded that, although many elements of strategic management have been introduced in the public organizations he studied, the fact remains that a full implementation of strategic management in the public organizations is faced with two problems, namely financial constraints and the general uncertainty to change.

Although the use of strategic management in the public organizations in Tanzania is still in its infant stage, early indication is that reformers need to be cautious of ‘implanting’ new management techniques into the public sector without paying due consideration to the context in which they are introduced. The danger of not paying sufficient attention to the context is that, the negative consequences of reforms may outweigh its benefits.

Strategic management is a functional exercise that has to go beyond the process of producing strategic ideas and official documents. These ideas and plans indicated in the strategic planning documents have to be put to practice. One of the criticisms of traditional government plans was the lack of implementation of strategic plans. The current approach to strategic planning seeks to go beyond the old traditions.

One of the most notable weaknesses of strategic management in the organizations surveyed and probably in the entire public sector in Tanzania is the lack of monitoring and evaluation of what has been planned to be accomplished. Although monitoring and evaluation is often mentioned and put as important component in the content of organizational strategic plans, in actual practice monitoring and evaluation is rather weak.

Another researcher Sesi (2009) concluded that policies and procedures, tactical and operational plans, resource allocation, globalization forces and power and politics
were seen as the main challenges faced by KDB in implementing 2005 to 2009 strategic plan.

Resource allocation was seen as the overriding challenge due to the fact that as an industry regulator in a market economy, it relies on limited grant from the exchequer and it in turn has an unlimited mandate as the industry growth rate was very high. The industry is rural and suburban in nature. This has in turn impacted on the quality of milk products in the country which is very low compared to those in the global liberalized market.
CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction
Research methodology refers to a systematic way applied to solve the research problem (Kothari, 1999). This chapter describes the methodology used in conducting this study. Specifically, it focuses on the research design, population, sample size, sampling techniques, data collection methods, as well as data analysis procedure, among others. The chapter provides the framework upon which the study was grounded.

3.2 Research Approach
This is the conceptual structure within which the research was conducted; constituting the blue print for the collection, measurement and analysis of data (Kothari, 1990). This study employed both quantitative and qualitative research designs.

Qualitative research designs enabled the researcher to give a complete, detailed description of observed phenomenon, while quantitative research designs enabled her to construct statistical models in an attempt to explain what was observed. Where by qualitative methods were used to develop appropriate open-ended questions to gather detailed information about selected issues and explore the reasons behind relationships that were discovered by qualitative method. Quantitative methods were used to make qualitative argument stronger whenever it was possible.

3.3 Research design
The researcher used the case study design during the data collection at Deloitte. In employing qualitative research design, a case study approach has been used, in order to detail knowledge on the subject matter as it has the ability to provide in depth insight of the issue being studied and/or investigated. It is also more preferred for practical problems, which are often problem centered, small scaled and entrepreneurial (Yin, 1994). Case study research excels at bringing the researcher to an understanding of a complex issue or object and can extend experience or add
strength to what is already known through previous research. Case studies emphasize detailed contextual analysis of a limited number of events or conditions and their relationships. Researchers have used the case study research method for many years across a variety of disciplines.

Social scientists, in particular, have made wide use of this qualitative research method to examine contemporary real-life situations and provide the basis for the application of ideas and extension of methods. Critics of the case study method believe that the study of a small number of cases can offer no grounds for establishing reliability or generality of findings. By its nature a case study design gave the researcher a deeper and full understanding of the unit due to its flexibility on using different data collection techniques.

The case study is a popular form of qualitative analysis and involves a careful and complete observation of a social unit, such that a person, a family, an institution, a cultural group or even the entire community. It is a method in depth rather than breadth. Kothari (2004)

3.4 Area of study
The study was conducted in Tanzania, particularly Dar es Salaam since the company under study (Delloite Company) is located in the city, and has no upcountry branches.

3.5 Target population
The target population for this research included the top management personnel of Deloitte Company, as they are the ones responsible for strategic plan formulation, implementation and evaluation, and also all staff in other sections and departments affected by the company’s strategies. The total number of top management crew of the organization is 9 people and 101 in the other departments.
3.6 Sample size
Adam J and Kamuzora F (2008:124) defined sample size as the exact number of items selected from a population to constitute a sample. The researcher selected a large number of people from the targeted total population so as to get a clear picture (particularization) and to not give room for generalization. For the benefit of this study respondents who were used as a sample from the total population included all staff of the management crew, plus staff from other departments like finance, administration, IT and others.

3.7 Sampling techniques
For the purpose of this research, purposive sampling and simple random sampling techniques were used.

3.7.1 Purposive sampling technique
With purposive sampling, the decision with regard to which element or item should be included or excluded in the sample rests on the researchers judgments and intuition, Adam and Kamuzora, (2008). The goal of using purposive sampling is not to randomly select units from a population but to create a sample with the intention of making generalizations (i.e., statistical inferences) from that sample to the population of interest. The main goal of purposive sampling is to focus on particular characteristics of a population that are of interest, which will best enable the researcher to answer her research questions.

For this reasons, the researcher selected only those elements (people) who were able to deliver the required data. For the sake of this study, the respondents who were selected by purposive sampling technique included 100 percentage of the total management crew, which consists of senior managers, because they are responsible for formulation, implementation and evaluation of Strategic plan of the organizations.
3.7.2 Simple random sampling technique
Simple random sampling gave each item an equal probability of being selected (Adam and Kamuzora, 2008). Since the researcher had no prior knowledge of the population this method was good for her data collection. Advantages are that it is free of classification error, and it requires minimum advance knowledge of the population other than the frame.

Its simplicity also makes it relatively easy to interpret data collected. For these reasons, simple random sampling best suits situations where not much information is available about the population and data collection can be efficiently conducted on randomly distributed items. The sample which was selected by simple random sampling included a total of 55 staff from all departments including customer service, finance and administration, IT, and operations departments.

3.8 Data collection methods
The methods that were used to collect data included interview, observation, documentary review and both structured and unstructured questionnaires which made the researcher more conversant with the study.

3.8.1 Interview
Interview is a form of verbal interaction between interviewer and interviewee. It provided the researcher the advantage of being faster and economical in collecting data and flexible in the sense that, for respondent who did not understand the questions, they asked the researcher to elaborate for more understanding. Interviews were conducted to the selected staff of management crew, and other departments so as to complement information which was collected from other methods.

The researcher designed an interview schedule as one of the data collection instrument for this study. The interview questions aimed at eliciting relevant information concerning how are strategies made, what factors do they consider before putting a new strategy into place, and why sometimes their own strategy fails.
3.8.2 Observation

The researcher used this method for data which need no other people’s contribution. This data collection method also enabled the researcher to collect data from unwilling respondents through their doing. Since the researcher was involved in various processes and procedures at the organization, she became a participant observer, as long as the researcher was in the study sometimes for a full time of working hours she watched thoroughly each and every detail in the area of study like how the organization apply their strategic plan in their day to day activities.

The researcher used participatory observation for collecting information where she participated fully in the department’s activities. The interactions of the researcher with the members of the staff made the accessibility of data easily, as she acted as the member of the staff.

3.8.3 Documentation

The researcher spent some time revising some various essential documents of the organization such as strategy manual, administration procedures and policy manuals, various frequent reports and other description used in daily operation of the organizations so that to come up with the appropriate information concerning the study

3.8.4 Questionnaires

Questionnaires were administered to 64 workers in different departments to fill at their own time and then to be collected by the researcher. As indicated earlier, the respondents were selected using random sampling technique, and so only those workers selected out of the list were given questionnaires.

The researcher prepared some questionnaires (see Appendix I) and distributed them to every department and senior managers in order to gather up relevant information from their answers concerning the topic.
3.8.5 Data analysis techniques

The unit of analysis according to Kothari (2004) is defined as computation of certain indices or measures along with secondary data for pattern of relationship that exist among the data group. Or it is the entire (whole) process of transforming raw data into meaningful information to suit the issue in question. The data which were generated from the above mentioned techniques are both qualitative and quantitative; they are presented in form of tables, figures, appendices charts and graphs. The qualitative data which was obtained from the sources was subjected to content analysis.
CHAPTER FOUR
FINDINGS AND DISCUSSION

4.1 Introduction
This chapter aims at analyzing and discussing the study findings in relation to the objectives and research questions. The research aimed at finding out the challenges organizations face during the whole process of strategy implementation. Data were collected through a number of ways being, questionnaires, interview, reviewing of the organization’s relevant documents and observation.

4.2 Characteristics of the respondents.
In order to establish the background information of the respondents the researcher set questions to track the respondent’s demographic characteristics in the study area. The demographic characteristics tracked are gender, cadre, age and level of education.

4.2.1 Number of respondents
The total number of 64 questionnaires were distributed, including 9 questionnaires to the top management crew and 55 questionnaires to the lower rank staffs of Delloitte Company and the number of returned questionnaires were all 64 questionnaires, so it was a 100% success rate(as illustrated in the graph below)
Figure 4.1 showing the total number of respondents

![Bar chart showing the total number of respondents]

4.2.2 Sex of the Respondents

Table 4.1 shows the distribution of respondents by gender.

<table>
<thead>
<tr>
<th></th>
<th>Sex</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Male</td>
<td>29</td>
<td>45.3</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>35</td>
<td>54.7</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>64</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 4.1 Sex of the respondents (N=64)
As shown in Table 4.1, 45.3% of the respondents were male and 54.7% of the respondents were female. This shows that there is almost an equal number of male and female respondents.

4.2.3 Respondents’ level of education
The majority of staff at Deloitte Company are Bachelor degree holders with exception of some few people who are group leaders and top management crew who all hold masters degree

Table 4.2 Level of education of respondents

<table>
<thead>
<tr>
<th>Postgraduates</th>
<th>Undergraduates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Top management crew</td>
<td>Lower rank staff</td>
</tr>
</tbody>
</table>

4.2.4 Employees’ awareness on the availability of strategic plan in the organization
The researcher found out that despite the fact that Deloitte Company formulates strategies for very successful organizations they have failed to raise their own employees’ awareness on the availability of strategic plans towards achieving the
organizational goals. Since the employees are not enlightened as to what is expected of them, they simply do their best and follow their instincts to get the job done as best as they can.

This is why communication of plan details is so important. The researcher found out that out of the 55 lower rank employees only 23 employees who mostly are the team leaders (supervisors) were aware of the availability of the strategic plan, and the role they had to play towards achieving the organizational goals. But for the case of top management, they were all aware of them. Employees who are responsible and accountable for their scope of plan execution must understand what is to be done, when and how that affects the overall outcome.

Table: 4.2 Employees’ awareness on the availability of strategic plan in the organization

<table>
<thead>
<tr>
<th></th>
<th>aware</th>
<th>unaware</th>
<th>percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Top management crew</td>
<td>9</td>
<td>9</td>
<td>100%</td>
</tr>
<tr>
<td>Lower rank employees</td>
<td>23</td>
<td>32</td>
<td>41.82%</td>
</tr>
</tbody>
</table>

4.2.5 A plan simply for plan’s sake.

The researcher found out that the organization goes through the motions of developing a plan simply because common sense says every good organization must have a plan, but to achieve effective implementation, an organization must ensure that any changes initiated by the strategic plan are reflected in areas such as budgeting, reward schemes and information systems.

The overall goal is to integrate the results of strategic planning with daily, weekly and monthly routines. For the case of Delloite Company the researcher found little and sometimes no integration of the results of strategic plan with their day to day activities. The strategic plan is treated as something separate and not directly linked to the daily management of the business.
4.2.6 Lack of distinction between strategic and operational planning. 

From the research conducted, the researcher found out that the organization lacks an effective planning approach that should be a bifurcated process, which allows for the organization to plan strategically at the enterprise level and then operationally at the business unit/divisional/departmental level - with each component supporting the other. This makes it hard to expand the planning effort far enough to reach all the way down through the organizational layers.

Those involved with strategic planning understand that business strategy involves an integrated set of actions designed to help companies gain sustainable advantage over competitors. To address the needed integration, planning should be constructed in layers that address the overall business system. Despite this they have failed to put in place the effective planning processes which cater for all, that is, management and departments.

4.2.7 The people involved in the planning process

The researcher found out that not all the people charged with executing the plan are involved from the onset at Deloitte. Only very few, who are all from the top management, are involved in the planning process, and the plan is brought down to other team members for their execution. The researcher found out that despite the fact that the company has more than 100 employees; only 9 people who form the top management crew are involved in the strategic planning process from the onset. The remaining 55 people from the sample denied being involved in the whole planning process, saying that the only thing required of them is execution of the plan already in place.
4.2.8 Strategic plan progress measurement schemes

The researcher found out that Delloite Company does not have any scheme for measuring how its strategic plan is progressing. Since they do not integrate their day to day activities with the strategic plan, they can’t measure how well their strategic plan implementation is progressing through key indicators such as revenue, gross sales and the number of new customers.

4.2.9 Poor Communication and Coordination

Another challenge found out by the researcher is that people are not enlightened as to what is expected of them, so they just do their best to make the job done in any way possible. This is why communication of plan details is so important. Additionally, the company doesn’t make sure everyone on the team understands the big picture as well. Failure to communicate and educate is a huge factor in executing unsuccessfully, employees who are responsible and accountable for their scope of
plan execution must understand what is to be done, when and how that affects the overall outcome.

4.2.10 Accountability Missing From Planned Goals
The researcher also found out that there is an inherent lack of accountability in the planning process which leads to problems and sometimes complete failures in the plan’s execution. Achieving strategic planning and management goals requires an actionable plan that considers the people required to bring the plan to fruition. Sounds simple enough – yet, in practice both components (plan and people) have intricacies and uncertainties that must be carefully managed. The plan in place does not explain anyone’s accountability in case the plan fails. The plan does not stress that everyone is accountable in accomplishing their individual tasks that are required to achieve the overarching organizational goals.
CHAPTER FIVE
SUMMARY, CONCLUSION, RECOMMENDATIONS

5.1 Introduction
This chapter aims at presenting the summary of the study, conclusion of the study and the recommendations. Finally, the areas for further study are presented.

5.2 Summary
The main problem that necessitated conducting this study is that despite the ups and downs organizations go through to formulate strategies, they still face many challenges during their implementation.

This study therefore sought to find out the whether the strategic plans are practically used, the challenges they face in their implementation, to what extent they affect daily operations of the organizations understudy and how is it connected to the attainment of the organizational goals. The study was conducted in Dar-es-Salaam and involved 64 respondents at Deloitte Company. Data was collected through questionnaires which were distributed to the organization’s employees and interviews conducted.

5.2.1 Summary of the key findings
The findings have shown that there are many challenges organizations face during strategy implementation; it is not just a very smooth process.

- It was noted that despite the great strategic plans organizations have, they still face many challenges in their implementation. Some of the challenges being the employees’ unawareness on the availability of the strategic plan in their organization.
- There was little or no integration of the results of strategic plan with their day to day activities. The strategic plan is treated as something separate and not directly linked to the daily management of the business.
- Not all the people charged with executing the plan are involved from the onset at Deloitte. Only very few, who are all from the top management, are
involved in the planning process, and the plan is brought down to other team members for their execution. This poses a challenge as not everyone is aware of what is expected of them, and how far can they go to reach the goals.

- Another challenge found out by the researcher is that people at Deloitte are not enlightened as to what is expected of them, so they just do their best to make the job done in any way possible.
- There is an inherent lack of accountability in the planning process which leads to problems and sometimes complete failures in the plan’s execution. Achieving strategic planning and management goals requires an actionable plan that considers the people required to bring the plan to fruition.

5.3 Conclusion

The findings review presented in this dissertation produced rich evidence-based examples of the magnitude of the challenges organizations face during their whole process of strategy implementation. The main challenges found were employees’ unawareness on the availability of the strategic plan in their organization, little or no integration of the results of strategic plan with their day to day activities, not all the people charged with executing the plan are involved from the onset, so many people are not enlightened to what is expected of them, on top of that there is lack of accountability in the planning process. These challenges have posed a barrier towards the smooth implementation of the organizational goals at Deloitte, so if worked upon they are more likely to improve the organization and individual performance.

5.4 Recommendations

Based on the findings of the study, the following are recommended:

While developing the strategic plan

5.4.1 Communicate:

Organizational communication about the plan and the planning process needs to start as soon as the planning process is determined. While you won’t be able to share
a detailed planning process right at the start, you will be able to let people know the reasons why the organization is beginning the process to develop a plan, how the plan will be used within the organization, and what the impact of having a longer-term plan will be on the organization.

5.4.2 Engage:
Include all or representative groups of constituents within and outside the organization during the planning process. Get their input. There are many ways to do this - face to face town meetings or focus groups, surveys, task forces on specific issues or topics, or involving a large group in the actual drafting of the plan. The best fit will be determined by the culture and size of the organization.

5.4.3 Align:
An effective plan cannot be developed in a vacuum. Be aware of trends in your field, the environment you work in, and the direction of any larger organization your unit belongs to. Ensure the resulting strategies and goals of your plan are aligned with any higher level organizational goals once the strategic plan is written.

5.4.4 Keep it moving:
Get senior leadership visibly behind the plan. Have them share with the organization the information they receive in progress reports. Demonstrate that the organization is supportive of implementing the plan and keeping it from becoming a shelf document.

5.4.5 Communicate the plan:
Share the plan within and outside of the organization. Use multiple formats, adapted to the audience - the Web, brief brochures, and detailed action plans. Update the information to reflect progress and accomplishments.

5.4.6 Engage people:
Implementing strategies is a lot of work – it’s implementing change. Engaging more people will make it possible to spread the workload. Those people engaged in the implementation will feel more ownership for the plan and the changes that result.
5.4.7 Set priorities:
All of the goals and strategies in the plan cannot be implemented and accomplished at the same time. Spread activities out over the life of the plan. Review the strategies and determine the best places to start. This may be influenced by opportunities for quick successes, by a logical ordering of strategies that depend on actions completed in earlier strategies, or by an annual cycle of organizational activities. A matrix that shows when each strategy will be started and how long it will take to complete may be a useful attachment to the plan.

5.4.8 Have a point person or leader for each goal or initiative:
One designated point of contact for an initiative will make it easier to share information, monitor the status, and coordinate work across all components of the plan.

5.4.9 Identify measures:
Measures and clear expectations make it possible to see how you are doing, what progress you’ve made on a strategy, what successes you have had, and when you have accomplished a goal. The plan should be data informed, not data driven - data is a means to an end, not an end in itself.

5.4.10 Link the plan to daily activities:
Keep the plan visible by integrating it into regular activities such as staff meetings and professional development plans. Drill down from strategies to show how they are related to daily activities.

5.4.11 Set milestones within the plan:
Like project management, develop action plans for individual initiatives within the plan. Determine who is responsible for what, when it will be started and completed, and what intermediate accomplishments are needed to achieve final results. This will help to determine when adjustments need to be made and make progress more apparent.
5.4.12 Learn from the past:
Plans are not written in stone. As you implement your plan or initiatives, monitor trends and the environment. Track the implementation approaches that work well and which need refinement, and then adapt future implementation.

5.4.13 Areas for further study
This study was on challenges organizations face during the implementation of their strategic plans, with a focus on a private organization. There is a need to conduct further studies on other institutions, specifically public ones so as to get further input on the topic investigated.
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APPENDIX 1

QUESTIONNAIRE

Dear respondent,

This questionnaire aims at collecting some information concerning research titled

The research is conducted as a partial fulfilment for the requirement of the award of Master Science in Human Resource Management Degree of Mzumbe University, Tanzania. Therefore I assure you that all information that gathered will be treated for academic purpose only and not otherwise.

Please I request your cooperation.

Thank you in advance

QUESTIONNAIRE TO MANAGEMENT CREW AND OTHER STAFFS RELATED TO STRATEGIC PLANNING OF THE ORGANIZATION.

Please answer the following questions by ticking against or filling the blank where appropriate.

Gender:
Male (       )
Female (       )

What is your highest level of education in your cadre?
Masters degree (       )
Degree (       )
Diploma Certificate (       )

For how long have you been working with the current employer?
Less than 5 years (       )
Between 5 and 10 years (       )
Between 10 and 15 years (   )
Between 15 and 20 years (   )
More than 20 years (   )

Are you aware of the availability of the strategic plans in your organization?
YES………
NO………..
If the answer to the above question was YES, please mention a few of the strategies
…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………
Are the strategic plans in your organization applicable?
YES………
NO………..
Personally, do you apply the use of strategic plans in your day to day activities?
YES………
NO………..
If the answer to the above question is YES please explain how
…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………
………
What are the procedures for formulating strategies in your organization?
…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………
Who are the people involved in the whole process the formulation of the organizational strategies?
Do you think the organization’s policies favor the achievement of strategic plans?
YES……..  
NO………..  
Please explain how

Do you think the organization’s strategic plans are important?
YES……..  
NO………..  
Please elaborate a little

What do you think are the setbacks to the achievement of the organization’s strategies?