STRATEGIC IMPLICATIONS ON INSTITUTIONAL PERFORMANCE IN HIGHER LEARNING: CASE OF UGANDA MANAGEMENT INSTITUTE (UMI)

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Abstract: The study explored the relationship between strategy formulation, implementation, and performance in the context of higher education institutions, focusing on the Uganda Management Institute (UMI). Guided by three objectives: (i) to determine the relationships between strategy formulation and performance (financial and non-financial), (ii) to determine the relationship between strategy implementation and performance (financial and non-financial), and (iii) to determine the difference between strategy formulation and strategy implementation; 37 stakeholders including senior management, academic and administrative employees, students and alumni leaders at UMI provided data for the study using a purposive sample approach to the respondents. The data analysis employed Pearson's correlation and ANOVA tests to assess the relationships between strategy formulation, implementation, and performance. The findings reveal a statistically significant positive correlation between strategy formulation and performance and a non-significant correlation between strategy implementation and performance. The study further confirmed that there was a significant difference between strategy formulation and strategy implementations. Conclusions were drawn and recommendations given with regards to bridging the gap between the two aspects of strategy.

Keywords: Strategic formulation, Strategic implementation, Performance

1.0 INTRODUCTION

According to Alani (2021) universities are facing several problems, such as payment of low salaries to lecturers, failure to expand, ignoring staff development, little funding for government institutions, decreasing government budget allocations, deteriorating infrastructure, decreasing ability to purchase inputs, and increasing student numbers. These issues result in the decline in sustainable quality higher education in the future. Omona (2012) pointed out the challenge of financial restraints among Ugandan universities which has led to mismanagement and brain drain (Omona, 2012). The relevance of strategic planning in educational institutions in Uganda has not been given the attention it deserves, yet there is evidence of the immense role it plays in the performance of educational institutions (Kyakulumbye, Olobo & Kisenyi, 2013).

Over the years research into the dynamics of strategy formulation and implementation has become a major focus in academia and industry in order to improve manufacturing and operations at large. Strategy formulation and implementation is one of the most important tasks that managers in every organization need to perform (Cândido & Santos, 2018). The modern business environment and fast changing global economy demands high productivity and flexibility for organizations that seeks to thrive. According to some, strategy is the engine that drives performance, allowing businesses and institutions to navigate and survive in the current environment. Strategy is reflected in the pattern of movements and approaches adopted by management to produce the desired performance. Twum (2021) defines strategy as the link between an organization and its external environment.

The assessment of the relationship between strategy and performance in institutions of higher learning was guided by the theoretical model of strategic planning, flexibility and performance developed by Rudd, Greenley, Beatson and Lings (2008) in their extended debate on strategic planning and performance. Organizational flexibility was characterized by Rudd et al (2008) as the amount to which new and alternative options were made and explored in strategic planning, facilitating beneficial organizational transformation and adaptability to external turbulence. They also provided four types of flexibility that act as buffers between strategic planning and performance: The ability of an organization to quickly modify market offers, product/service mix, and manufacturing capacity was termed as operational flexibility. Organizations who were able to do so in the face of environmental challenges outperformed their competitors (Tang and Tikoo, Jack and Raturi, Aranda, as mentioned in Rudd et al., 2008).; Financial flexibility, defined as the organization's capacity to quickly acquire and utilize financial resources. Organizations possessing this ability performed better than those that did not. (Tan and Peng, Mensah and Werner as cited in Rudd et al., 2008); Structural flexibility which was the organizational ability to rapidly restructure. Organizations that were able to rapidly alter structural design, in line with competitive pressures, performed well (Huber as cited in Rudd et al., 2008); and Technological flexibility which was the organizational ability to alter technological capacity in line with competitive requirements. Organizations that were operating outdated mode of technology, or organizations that were operating very old specific software, possessed little scope or opportunity for change and thus did not perform well as required (Miller, Kotha and Swamidas, Morgan and Andersen as cited in Rudd et al., 2008). The theoretical model had two dimensions of performance, financial and non-financial as concurred by Osunsan (2015). The following conceptual framework was adopted for the study:

Dependent variable:

Performance in institutions of higher learning;

1. Non Financial Performance;

- Ranking by independent agencies.
- Graduation rate.
- Course completion rate.
- Publications by faculty.
- Satisfaction of the stakeholders.

2. Financial Performance

- Research funding.
- Government grants or donations.
- Student enrollment.

Independent variable:

Strategy;

- Strategy Formulation.
- Strategy Implementation.

Figure 1: Conceptual Framework

This study therefore attempted to assess the relationship between strategic planning and performance in Uganda Management Institute. More specifically: (i) to determine the relationships between strategy formulation and performance (financial and non-financial), (ii) to determine the relationship between strategy implementation and performance (financial and non-financial), and (iii) to determine the difference between strategy formulation and strategy implemention.

2.0 LITERATURE REVIEW

2.1 Strategy formulation and performance

Many (Auka & Langat, 2016; Majama & Magang, 2017; Ahmed & Mukhongo, 2017; Mattheeusen & Spontak, 2018) have acknowledged the importance of strategy formulation. One of the main pillars of strategic management is strategy formulation (David & David, 2015). Strategy development is defined as "a logical activity that includes identifying opportunities and threats in the company's environment and attaching some estimate of risk to the discernible" by David and David (2015:17). Strategy formulation is an important element in the overall strategic planning process, since it is where organizations develop their long-term objectives, strategies, and plans for accomplishing those objectives. This process entails evaluating the competitive landscape, analysing the organization's goals and available resources, and identifying potential strategies to effectively meet those goals. By engaging in strategy formulation, organizations gain the insights needed to make informed decisions and take appropriate actions to propel their success (Donkor, Donkor & Kwarteng, 2018; Abosede, Obasan & Alese, 2016). The formal strategic planning approach helps organizations adopt purposeful strategies and initiatives to adjust and respond to the environment based on rational, logical, and objective analysis (Pasha & Poister, 2017). Santura, Muema and Nkaabu (2017) pointed out that Strategic formulation is a management tool for measuring negotiated performance targets within an institution.

Though the role of strategy formulation and organisation performance has been documented in literature some show insignificant and, in some cases, the negative effect of strategy formulation on performance. Mashingaidze and Chinakidzwa (2021) explored the role of strategy formulation approaches on the relationship between strategy formulation and financial performance of manufacturing SMEs in Zimbabwe. The study found that despite a positive and significant relationship between strategy formulation and financial performance, there was a statistically insignificant influence of strategy formulation on both short term and long-term financial performance through the prescriptive approach. With the exceptions of studies such as these most study confirm the positive effect and influence of strategy formulation on performance. Such is the case with Mohammad, et al., (2019) who indicated that formulation of good strategy improved performance of small and medium size enterprise.

Strategy formulation is a critical component of educational institutional success (Abosede et al., 2016, Donkor et al., 2018). It is the process of devising a strategy to achieve the institution's goals. It necessitates careful assessment of the institution's vision and goal, available resources, and the external environment. A well-crafted strategy will help the educational institutions to attain its aims and objectives while taking into account the students' and community's ever-changing demands (Mensah, 2020). Strategy formulation may aid in the identification of areas for investment as well as the development of effective rules and processes. It also enables an institution to create an effective response plan to new trends and changing dynamics in the educational environment. A plan like this can assist the school in identifying and capitalizing on possibilities for development and innovation (Fuertes, 2020).

According to Njagi and Kombo (2014), strategy execution had a considerable influence on the performance of commercial banks in Kenya. These tactics were critical in directing the banks toward achieving a competitive advantage and differentiating their financial services from those of other commercial banks in the country. According to the report, commercial banks in Kenya used different strategy implementation initiatives to increase operational efficiency, with the goal of improving return on equity and assets. To attain industrial competitiveness, the banks used a variety of resources, combining them in various quantities. The research advocated a continuing focus on strengthening information communication and technology in their operations to increase competitiveness and better fulfil consumer demands, which would lead to increased operational efficiency.

A well-planned strategy may assist businesses in enhancing their efficiency and effectiveness, allowing them to optimize their performance. It may also assist firms in more efficiently managing their resources and allocating their resources to accomplish the intended goals (Gatheru, 2018). A well-crafted strategy may also assist firms in creating value for their stakeholders by providing them with a clear direction and focus. In conclusion, various research has found that strategy creation has a considerable impact on organizational performance (Waititu, 2016; Njagi & Kombo, 2014; Muchira, 2013). It assists businesses in setting clear and attainable goals, increasing efficiency and effectiveness, and creating value for their stakeholders. However, several research on strategy formation in Africa have taken samples from Nigeria (Abosede et al., 2016), Ghana (Donkor et al., 2018), and other African countries (Dubihlela & Sandada, 2014). Few have concentrated on the educational sector, particularly higher education institutions. As a result, generalizing data from various nations and businesses may be deceptive because countries and business types differ. On the basis for the literature reviewed, the following hypothesis is stated:

H_1: There is a significant relationship between strategy formulation and performance
H_{1a}: There is a significant relationship between strategy formulation and financial performance
H_{1b}: There is a significant relationship between strategy formulation and non-financial performance

2.2 Strategy implementation and performance

The process of putting a strategic plan into action is known as strategy implementation. It includes tasks like; identifying objectives, establishing priorities, allocating resources, and implementing policies and procedures to assure the strategy's success (Barrick et al 2015). It also entails the creation of mechanisms to track success and adjust the plan as needed. A good strategic planning process requires effective strategy implementation. It guarantees that the organization's strategic objectives are realized and that the appropriate resources are available to support the plan. It also ensures that the firm can seize opportunities and adapt rapidly to changes in the external environment (Njagi & Kombo, 2014). Implementation of the strategy allows the organization to track progress and take corrective action when needed. Additionally, it ensures that the organization is able to adapt its strategy to fit the changing external environment and capitalize on new opportunities. According to Miller (2020), the strategy implementation process typically consists of the following steps: (a) Establish measurable goals: Setting goals allows you to track the progress of the plan over time and make modifications as required. (b) Delegate duties and responsibilities: Establish defined roles and responsibilities for everyone engaged in the strategy's implementation. (c) Create a timetable: Establish a timetable for completing each phase of the approach. (d) Distribute resources: Determine and obtain the resources (financial, people, etc.) that will be required to implement the plan. (e) Put the strategy into action: Implement the approach and track its success. (f) Assess progress: Review progress on a regular basis and make necessary modifications, and (g) Rejoice in your success: To inspire and reward staff, celebrate victories along the road.

Strategy execution is a critical step in achieving targeted company outcomes (Buuni et al, 2015). In an education institution, this process entails turning the formulated strategy into practical tasks and establishing completion of objectives and timetables. This will require effective collaboration and communication between governace, management, staff and other stakeholders. By integrating the organization's resources and goals around a unified goal, effective strategy implementation may enhance performance. In addition, this may improve staff engagement and motivation by offering clarity of purpose and direction thus can also guarantee that the institution is capitalizing on new possibilities and adjusting to change. Finally, it may aid in ensuring that the organization's resources are used effectively and efficiently, avoiding risk and performance (Shin & Konrad, 2017).

The literature has verified both the beneficial and negative consequences of strategy implementation in educational institutions. Strategy execution in educational institutions can have both positive and bad consequences. On the plus side, educational institutions may reap the benefits of enhanced procedures and operations, higher efficiency and effectiveness, and better decision-making. Strategies that focus on outcomes and results can also aid in creating a more pleasant learning environment for students and instructors (Barrick et al 2015; Waititu, 2016). Waititu (2016), for example, noted that high-level strategic implementation performance revealed by agreed consent resulted in higher profitability. On the negative side, strategy execution can be costly, time-consuming, and difficult. Staff and students may also be resistant to change, which can stymie implementation. Furthermore, strategies may fail to provide the expected results owing to a mismatch with the institution's culture or a lack of resources (Hrebiniak, 2013). On the basis of the literature the following hypothesis are stated:

H2: There is a significant relationship between strategy implementation and performance
H2a: There is a significant relationship between strategy implementation and financial performance
H2b: There is a significant relationship between strategy implementation and non-financial performance

2.3 Strategy formulation and strategy implementation

The availability of resources (funds, capabilities, materials, personnel), leadership skills, communication, organizational culture, and operational procedure all have a part in plan execution (Twum, 2021). Lack of these attributes might be a stumbling block that impedes strategy implementation and has a negative influence on institutional goals and performance. Previous research (Cândido & Santos, 2015; Cândido & Santos, 2018) suggests that there is a risk of widening the gap between day-to-day operations and strategic plan execution. This gap in strategy formulation and strategy implementation has been extensively documented in literature (Sull, Homkes & Sull, 2015; Candido & Santo, 2015).

Implementing strategies successfully is very important for any organization that is either private or public. In the absence of implementation, even the most superior strategy is useless (Gekonge, 2009). According to Lares-Mankki (2014), the idea of strategy implementation may at the face of it, seem quite straightforward, that is, the strategy is formulated and then it is implemented. However, it has been observed that the planned strategy varies significantly from the one which is implemented. As indicated by the research, up to 80% of the managing staff declare to have a correct strategy, but only 14% of them managed to implement it successfully (Radomska, 2014). In other studies, top executives report that they only achieve about 60% of expected returns on strategy (Sull, Homkes, & Sull, 2015). Candido and Santo (2015) observed that it is argued that up to 50–90% of strategic initiatives fail. Although these claims have had a significant impact on management theory and practice, they are controversial.

Alharthy et al. (2017) explored the elements that impact strategy implementation in both public and private sector service organizations. Their research discovered that, despite the current process of developing a solid strategy, many organizations were unable to preserve their competitive advantages owing to a lack of success in the strategy implementation stage. Several factors have been attributed to the failure to successfully implement strategy. According to Muteti (2017) the barriers to strategy implementation are inadequate resources, improper coordination, resource misappropriation, and a lack of accountability; lack of comprehensive strategic analysis and lack of stakeholders' participation in decision-making obstruct implementation of strategic planning decisions according to Köseoglu, Yazici and Okumus (2018); complex behaviours that were interrelated in the environment according to Cândido and Santos (2018); and according to Eresia-Eke and Soriakumar (2021) both the internal and external environments of an organization, specifically, resources, culture, structure, stakeholders, politics, infrastructure, and government regulations. On the basis of these literature, the hypothesis is stated:

H3: There is a significant difference between strategy formulation and strategy implementation

3.0 METHODOLOGY

The researcher used the purposive non probability sampling technique. The limitation to this method was that it seemed biased since not every stakeholder in the institution was given a chance but the researcher focused on stakeholders' representatives that were key in formulating and implementing strategy. Mugenda and Mugenda (2003) suggest that this method can be used where the subjects are handpicked because they possess the required characteristics of the study. The researcher worked along with the head of planning, monitoring and evaluation of the institution to purposively select thirty-seven (37) respondents from the institution's organizational structure. Kombo and Tromp (2006) assert that the use of purposive sampling which is a non-probability sampling technique, focuses on selecting information from rich respondents for in-depth analysis of the issues being investigated, and for reliable responses.

Table 1: Breakdown of Respondents

Top management	Implementing Academic and Administrative Staff	Student and alumni leaders	Total of respondents
7	20	10	37

The questionnaires were administered to the respondents and the analysis, presentation and interpretation of all data was done using Microsoft excel and the Statistical Package for Social Science (SPSS). Pearson's correlation and ANOVA test were used as statistical processes for assessing the relationship between strategic planning and performance.

4. FINDINGS

4.1 Demographic characteristics

37 respondents were considered for the study. Majority of them were aged between 30 and 39 years (32%), followed by respondents who were aged between 40 to 49 years (30%). 59.5% of the respondents are male.

4.2 Strategy formulation and Performance

To assess the relationship between strategy and performance of UMI, the independent variables that were; strategic formulation and strategic implementation were correlated with the dependent variables of performance which were non- financial and financial.

Table 2: Correlation between strategy formulation and financial performance

Correlations		
		Financial Performance
Strategy formulation	Pearson Correlation	.485
	Sig. (2-tailed)	.002
	N	37

The interval-by-interval Pearson's correlation value of 0.485 with a P-value of 0.002 indicated a statistically significant moderate and positive correlation between strategic formulation and financial performance. The higher the level of strategy formulation the higher the level of financial performance. This suggest that the hypothesis (H1a): 'There is a significant relationship between strategy formulation and financial performance' is accepted.

The coefficient of determination, R^2 was calculated using: $R^2=(r)^2$; Where r = Pearson correlation coefficient. $R^2 = 0.834$. Cohen (1988) suggests that you can interpret the R^2 as an effect size: a measure of the strength of the relationship between the dependent and independent variables. It is however important to note that R^2 alone does not suggest causation. Cohen (1988) suggested a series of generally used indices, such as the correlation r (r = .20, small; r = .40, moderate and r = .60, large). On this basis of this the effect size in this data can be considered large. Strategy formulation explains 83.4% of the variation in financial performance.

Table 3: Correlation between strategy formulation and non-financial performance

Correlations		
		Non-Financial Performance
Strategy formulation	Pearson Correlation	.407
	Sig. (2-tailed)	.012
	N	37

There was a moderate positive interval by interval Pearson's correlation of 0.407 existing between strategic formulation and non-financial performance. The Pearson's correlation was significant at 95% level of confidence because the P-value of 0.012 was less than the level of significance set at 0.05. The higher the level of strategy formulation the higher the level of non-financial performance. This suggest that the hypothesis (H1a): 'There is a significant relationship between strategy formulation and non-financial performance' is accepted.

Table 4: Correlation between Strategy formulation and Overall Performance

Correlations		
		Overall performance
Strategy formulation	Pearson Correlation	.496
	Sig. (2-tailed)	.002
	N	37

There was a strong positive correlation between strategic formulation and overall performance and the P-value of 0.002 implies that the correlation was statistically significant because it is less than the set level of significance 0.05. The coefficient of determinant R^2 =0.246. Therefore 25% of the variation in overall performance is due to strategy formulation. This finding indicates that the hypothesis (H1): 'There is a significant relationship between strategy formulation and performance' is also accepted.

4.3 Strategy implementation and Performance

Table 5: Correlation between Strategy implementation and non-financial performance

Correlations		
		Non-financial performance
Strategy implementation	Pearson Correlation	.303
	Sig. (2-tailed)	.068
	N	37

This revealed a weak positive correlation between strategic implementation and non- financial performance and the P-value of 0.068 implies that the correlation was not statistically significant because it is greater than the set level of significance 0.05. The higher the level of strategy implementation the higher the level of non-financial performance. This suggest that the hypothesis (H2b): 'There is a significant relationship between strategy implementation and non-financial performance' is reject.

Table 6: Correlation between Strategy implementation and financial performance

Correlations		
		Financial Performance
Strategy implementation	Pearson Correlation	.088
	Sig. (2-tailed)	.603
	N	37

There was a weak positive correlation between strategic implementation and financial performance and the P-value of 0.603 implies that the correlation is not statistically significant because it is greater than the level of significance ($p=0.05$). This finding suggest that the hypothesis (H2a): 'There is a significant relationship between strategy implementation and financial performance' is reject as well.

Table 7: Correlation between Strategy implementation and Overall Performance

Correlations		
		Overall Performance
Strategy implementation	Pearson Correlation	.259
	Sig. (2-tailed)	.122
	N	37

The Pearson's correlation coefficient between strategic implementation and the overall performance was 0.259 which indicates a weak relationship between strategic implementation and performance. However, the P- value was 0.122 which is greater than the significance level of 0.05. Therefore, this indicates that the correlation between strategic implementation and overall performance of UMI was not statistically significant. This suggest that the hypothesis (H2): 'There is a significant relationship between strategy implementation and performance' is also reject.

4.4 Difference between Strategy formulation and Strategy implementation

The ANOVA test was conducted to ascertain whether there is a significant difference between the means of two or more levels of a variable, in this case strategic formulation and strategic implementation this presented in table

8.

Table 8: ANOVA test for strategy formulation and strategy implementation

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	1.962	2	.981	5.731	.007
	Residual	5.819	34	.171		
	Total	7.781	36			

Table 8 shows that there was a statistically significant difference between groups as demonstrated by one-way ANOVA (F (2,34) = 5.731, p = 0.007). That the means are significantly different, F (2,34) =5.731, p=0.007. This means that the level of strategy formulation significantly differs from the level of strategy implementation. This suggest that the hypothesis (H3): 'There is a significant difference between strategy formulation and strategy implementation' is accepted.

5.0 DISCUSSIONS AND CONCLUSION

This study confirms that there is a strong correlation between strategy formulation and financial performance and non-financial performance respectively. However, the relationship between strategy implementation and performance proved not to be significant. The strong correlations observed between strategy formulation and both financial and non-financial performance can be attributed to the comprehensive planning and strategic direction that formulation provides. Effective strategy formulation involves aligning organizational goals with market opportunities and competitive advantages, which can impact financial metrics through improved resource allocation, innovation, and market positioning (Mashingaidze and Chinakidzwa, 2021). Non-financial performance measures, such as stakeholders' satisfaction and employee engagement, are positively influenced when the formulated strategy addresses stakeholders' needs and aligns with the organization's values (Mohammad, et al., 2019). However, the lack of significance in the relationship between strategy implementation and performance could be attributed to factors like implementation challenges, unforeseen external influences, and the complexity of translating formulated strategies into actionable operational plans (Njagi and Kombo, 2014). These elements collectively highlight the intricate and multifaceted nature of the strategy-performance relationship, where formulation alone is insufficient to guarantee performance outcomes. As observed by Miller (2020), the complexities of organizational dynamics can help us understand the intricate links between strategy implementation and performance results. The non-significant association between strategy implementation and non-financial performance may be attributed to the heterogeneous character of non-financial measurements, which include qualitative features impacted by a variety of internal and external factors (Osunsan, 2015). The lack of a significant relationship between strategy implementation and performance can be attributed to various contextual factors such as leadership effectiveness, organizational culture, and external market forces. These elements create a complex and multifaceted environment where the influence of implementation on performance varies in multiple ways (Barrick et al 2015).

This study confirmed that there is a significant difference between strategy formulation and strategy implementation. This variation can be attributed to several factors as observed by various scholars (Sull, Homkes & Sull, 2015; Candido & Santo, 2015). The significant difference between strategy formulation and strategy implementation can be due to the move from conception to execution within the complicated dynamics of organizational systems influenced by resources, leadership skills, communication, organizational culture, and operational procedures that all play a part (Twum, 2021). Strategy formulation entails visionary planning that takes into account several aspects and long-term goals, and it frequently involves high-level decision-makers. Strategy implementation, on the other hand, necessitates the translation of this vision into real activities that reverberate throughout the organization's structure, demanding the alignment of resources, departments, and employees.

This study's findings indicate that within the context of UMI, strategy formulation and strategy implementation are not identical, and they may require different levels of attention, resources, or improvement efforts to optimize their effectiveness in achieving the institution's objectives. The difficulties of bridging the gap between strategic purpose and practical implementation, as well as differences in stakeholders' viewpoints, resource limits, and operational complexities, all lead to a significant divergence between these two crucial phases of strategic management (Cândido & Santos, 2018). This feeds in to the controversial claims that remains a debate in management theory and practice as opined by Candido and Santo (2015).

On the basis of these discussions, the following recommendations can be made:

1. To ensure financial performance, it's important to improve the implementation process. This means focusing on clear communication, allocating resources efficiently, and having effective leadership. This can guarantee effective implementation of the formulated strategy;
2. Recognize the variety of non-financial performance indicators and thus create comprehensive measuring frameworks that capture qualitative elements that are impacted by both internal and external sources. Align tactics with stakeholder needs and company values to increase non-financial performance.
3. To address the insignificant relationship between strategy implementation and overall performance, establishing a smooth transition from formulation to execution. This can be done through reliable procedures for converting defined strategies into practical operational plans. The combination of leadership abilities, organizational culture, and effective communication is needed to mitigate between strategic formulation and actual implementation.
4. It is vital to understand the complexities of how strategy affects performance. To remain competitive, the organisation needs to promote a continuous learning culture and adaptation to informed changes in the environment. There should be a consistent assessment and modification of the planning and execution processes to align with the evolving needs of the institution and external factors.

This study revealed the complex interplay between strategy and performance. While robust correlations exist between strategy formulation and performance, the absence of a significant relationship between strategy implementation and performance suggests that formulation alone doesn't ensure performance. This study reinforces the ongoing discourse in management theory and practice with regards to strategy and performance.

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