The Analysis on Factors Affecting Successful Implementation of Strategic Plan (the case of Wenji, Shoa Sugar Factory)

Tadele Wodaje Bayeh (MBA)

Lecturer at Department of Management

College of Business and Economics

Jigjiga University, Ethiopia

Addisu Tesema Tanga (MBA/M.Com)

Lecturer at Department of Management

College of Business and Economics

Wolaita Sodo University, Ethiopia.

Abstract

The purpose of this study was to Survey and identify obstacles of Successful Implementation of strategic plan in the case of Wenji,Shoa Sugar Factory. This research is a mixed method research that combined both explanatory and descriptive research design.In order to analyze the researcher used exploratory factor analysis and Friedman's ANOVA ranking test and the arithmetic mean. The research target population consists of 245 Senior Managers, middle managers, operational managers, and supervisors only. The study also used simple random sampling technique to draw a sample of 180 respondents from target population and collect 141 with the response rate of 78.33%. In order to data gathering, deep interviews and researcher made five option Likert scale questionnaire were used. In this research, the model of obstacles of Successful Implementation of Strategic Plan in Wenji, Shoa Sugar Factory was well developed and its reliability (Cronbach's Alpha 0.823) and validity was confirmed. Result of exploratory factor analysis of research questions led to identify four following factors: planning consequences, organizational obstacles, individual and staffs obstacles and managerial obstacle. Using Friedman's test survey of current level of each obstacle in impeding successful implementation of strategic plan in the case of Wenji, Shoa Sugar Factory, show the following result: planning consequences 2.87, organizational obstacles 2.60, individual and staffs obstacles 2.38 and management obstacles 2.15. Furthermore, the result of Arithmetic mean for ranking the role of these obstacles in impeding successful strategy plan implementation results the same shown as following orderly from high to low role: planning consequences, organizational obstacles, individual or staffs obstacles, and managerial obstacles.

Key words: Strategic Plan, Wenji, Shoa, Sugar factory.

1. Introduction

1.1. Background of the study

In the management literature, the concept of strategy was seriously addressed in the second half of the twentieth century. Author like Chandler were among the most important introducers of strategic concepts in the management science and business issues. Initially from literatures, heavy volume of studies and researches in the strategic management field were focused on strategy formulation. In the recent years, however, an evident shift has happened toward strategy implementation. Today, there are several techniques to analyze and formulate strategies such as strengths, weaknesses, opportunities, and threats (SWOT) and Porter's competitive strategies, though a dominated framework is not drawn on strategy implementation area (Okumus, 2003). There have been numerous books about strategic planning. Only recently we see increased interest in execution of those strategies—how turning strategy into action is the real challenge. Michael Porter stated (as stated in AMA/HRI, 2006) "A poor strategy executed well is always better than a great strategy executed poorly." This problem becomes more important when we realize that the efficiency of strategies is faced with many impediments. If we consider strategic management as a process consisting of formulation, implementation and assessment steps (David, 1988), organizations faced with problems in each step. During strategic management process in private and public organizations, one should note that merely a good plan or strategic decision cannot generate value for an

organization and its stakeholders; rather, strategies should be implemented effectively. Implementation of strategy is the process through which a chosen strategy is put into action. It involves the design and management of systems to achieve the best integration of people, structure, processes and resources in achieving organizational objectives (Hitesh, 2010).

More aspects of the problems are further revealed when we understand that organizations have failed in implementing over 70% of their strategic plans (Miller, 2002). In another study, the Economist survey found that a discouraging 57% of firms were unsuccessful at executing strategic initiatives over the past three years, according to a survey of 276 senior operating executives in 2004 (Allio, 2005 as cited in Akhavan, Ali, Davod, Dastjerdi, Seyed, and Mohammad, 2011). According to the White Paper of Strategy Implementation of Chinese Corporations in 2006, strategy implementation has become "the most significant management challenge which all kinds of corporations face at the moment". The survey reported in that White Paper (AMA/HRI, 2008) indicates that 83 percent of the surveyed companies failed to implement their strategy smoothly, and only 17 percent felt that they had a consistent strategy implementation process. Discussion on the problems and difficulties of strategy implementation in the recent years has been highly fascinated by the strategic management discourse since the implementation of strategic plans and decisions have not been as successful as their designers expected.

To mention some of the recent national level strategic plans in Ethiopian, the Millennium Development Goals and targets come from the Millennium Declaration signed by 189 countries, including 147 Heads of State, in September 2000. They include eradicating extreme poverty; reducing child mortality rates; fighting disease epidemics such as AIDS, and developing a global partnership for development. The other is Performance Evaluation of the First Five Years Development Plan (2006-2010); Growth and Transformation Planning (GTP) Next Five Years (2011-2015), (Ministry of Finance and Economic Development, 2010). It is known that this and others national level strategic plans are proposed by the government to increase the performance of the public organizations in the country. So, one of the public enterprise in the country is the sugar factories which are owned by the government. Especially the Growth and Transformation Plan (GTP) states the operation, expansion and major activity of these factories are one of highly expected achievements to boost the economic development in Ethiopia.

Strategic plans provide a critical link between national high-level plans and purpose and direction of sugar industries in particular. Here institutions and companies in Ethiopia have for the past ten years been engaged in developing strategic plans that would allow them to set objectives geared towards the successful implementation of their respective mandates. Currently the Federal Democratic Republic of Ethiopia has launched sugar development program to undertake new and Expansion projects across the country with a clear objective of boosting sugar production to satisfy the domestic sugar demand as well as for any possible export in the coming 3 to 4 years (Ethiopian sugar Corporation Project, 2012). Sugar industries in Ethiopia have also started to get serious about strategic planning because they recognize the challenges they face today and also because they are now required by the government to carry out strategic planning. It is therefore imperative that Strategic planning is one of the major steps for Sugar Factories to address the challenges they face in enhancing the quality of their programs aimed at realizing sustainable development of the nation. In this study, the researcher intends to address the question "what factors that cause poor implementation of strategic plan in the case of Wenji/Shoa Sugar Factory in Ethiopia?"

1.2. Background of the Organization

Wenji Sugar Factory was officially opened in 1954 G.C in Ethiopia as a share company established by foreign investors & Ethiopian government. The Factory has a crushing capacity of 1420 tons of cane per day (TCD), and an average production of 165 tons of Sugar per day. Except very few replacements, the Factory was operating with the originally installed old machineries, but with low performance before approximately a year. After a period of time Shoa Sugar Factory was commissioned in 1962 G.C. it has a crushing capacity of 1650 TCD and an average production of 190 tons of Sugar per day.

Five years later in 1974 following the change of government all sugar factories became under the ownership of the government and started operating under the then Ethiopian Sugar Corporation. This corporation had also been made to administer the Addis Ketema and Asmara Candy Factories together with the above three sugar factories. Later in 1992 when the corporation was dissolved by law; all the factories were reestablished as public enterprises. And, to render common support to the factories, Ethiopian Sugar Industry Support Center came into existence in 1998 as a share company of the Development Bank of Ethiopia, Ethiopian Insurance Company and the three sugar factories.

Currently both factories are shut down because of the outdated production machineries which leads diseconomies of scale. Shoa Sugar Factory was running before 2 months and which had the capacity to operate for about 10 years from this time on. But because of the operating expense and lack of cane for the new factory, Shoa Sugar Factory also closed its production.

1.3. Statement of the problem

Finkelstein (2003, as cited in Yang, Sun, and Martin 2008), maps four circumstances in which strategic planning failure is most likely to occur: launching new ventures, promoting innovation and change, managing mergers and acquisitions and responding to new environmental pressures. So in this era of dramatic change, global alliances, and a variety of environmental pressures, the potential for failure is very real. Miller (2002) outline four major causes of strategic failure: leadership traps, monolithic cultures and skills, power and politics, and structural memories. All of these causes emerge while an organization is experiencing success-especially in its strategic initiatives.

Skivington & Daft (1991) and Noble, (1999b) classify implementation variables into two dimensions: framework and process, but with different content in their categories. Skivington and Daft (1991) stipulate two generic types of strategic decisions – low cost and differentiation – that need to be implemented through two organizational modalities, namely framework and process ibid. An organization's framework is represented by its rules and resources. The organization's process is represented by interactions, meanings, and sanctions. Skivington and Daft's findings begin to bridge the gap empirically between framework and process views to capture the multidimensionality of business level strategy implementation. Based on the study of Skivington and Daft, (Noble, 1999) reviews strategy implementation research from a structural view (emphasizing organizational structure and control mechanisms) and an interpersonal process view (emphasizing strategic consensus, autonomous strategic behaviors, diffusion perspectives, leadership and implementation style, communication and interaction processes). Noble & Mokwa (1999) add a third view – the individual-level processes view, emphasizing cognition, organizational roles and commitment besides the structural and interpersonal process view.

Mehdi and Bayrami, (2010), effective factors, like: leadership, organizational structure, human resources, information systems and technology, on successful implementation of strategies in service sector was identified. Recently (Mollahoseini &Ahmadkhani, 2012) identified five following factors: planning consequences, organizational obstacles, managerial obstacles, individual and staffs obstacles and environmental obstacles that affect successful implementation of strategic plan in case of food industry, Iran.

The important note about the above researches is that all of them have provided list of obstacles affecting implementation of strategy and most of them haven't studied these factors as a pattern and model. In addition, although there are many texts and studies regarding the strategic management process but most of them have focused on the strategy development aspect Rahimnia (2009, as cited in Mollahoseini & Ahmadkhani, 2012) and the implementation of strategy has been less considered by researchers. Since the strategy issue plays an important role in the success of different organizations and companies inside the country, especially sugar industries, and because implementing the strategy is an inseparable part of the strategic management processes. As per the knowledge of the researcher, there has been little research on this topic in the world (Mollahoseini & Ahmadkhani, 2012) and no research in our country, particularly with the sugar industry. Due to this reason the researcher was highly initiated to conduct a study to identify the obstacles for the successful implementation of strategic plan in Wenji-Shoa sugar factory, in Ethiopia.

1.4. Objectives of the study

1.4.1. General objective

The main objective of this study is to analyze factors impeding successful implementation of strategic plan in case of Wenji/Shoa Sugar Factory.

1.4.2. Specific objectives

In addition to the above general objective, the following are the specific objectives that were under taken.

1. To identify obstacles to the successful implementation of strategic plan.
2. To analyze the extent of obstacles on successful implementation of strategic plan.

1.5. Research question

In light of problem statement and research objectives presented in the previous sections, the following are specific research questions that were answered throughout the research process.

1. What are the factors that impede successful implementation of strategic plan in Wenji/Shoa Sugar Factory?
2. Which factors are most critically hindering successful implementation of strategic plan?

1.6. Limitation of the study

As can be said for all research, this study does not proceed without limitations. Because of the statistical knowledge of the researcher, this research would be better to analyze using confirmatory factor analysis (CFA) to come up with better presentation and explanation of the data and identify the role of obstacles, using the software LISREL.

The other limitation of this study is the minimum number of respondents and inability to reach out specific and detailed problems (obstacles) which could have indirect linkage with successful implementation of Wenji/Shoa Sugar Factory strategic plan. To use factor analysis methodology as a data analysis technique, it is important to match the number of variables (questions) with the number of respondents (observations). The number of response should not be at least less than 100, in other word the number of variables should be 5 to 10 times the number of observation to come up with a reliable study. Therefore, the minimum number of respondents limits the researcher not to include additional variables.

On the other hand this study focuses only on the Wenji/Shoa Sugar Factory makes less generalization to said so about the other companies in the industry or out of the industry of sugar factory. It is because the variables which are used in this study are more concerned regarding to the organization context.

1.7. Scope of the study

The study delimits itself to the data that is obtained from one of the three functioning sugar factories in Ethiopia namely Wenji/Shoa Sugar Factory. In this research, the obstacles of successful implementation of strategic plan were being covered. After identification of the obstacles in the given category, using different analysis technique they are going to be ranked according to which one is the most important factor and which one is the least to consideration in the case study Factory. This study does not consider single plans such as operational plan or annual plan, marketing strategic plan, human resource strategic plans rather the sum of each of these and others called strategic plan. The focus of the study was also delimited to the data obtained from the rates using questionnaires and interviews of sugar factory employees', particularly with Senior Managers, middle managers, operational managers, supervisors, and elites only.

1.8. Significance of the study

Strategic management is the process of identifying and executing the organization's mission by matching its capabilities with the demands of its environment. Strategy on the other hand is the means that help organizations to achieve the stated objectives. Although formulating a consistent strategy is a difficult task for any management team, making that strategy work – implementing it throughout the organization – is even more difficult and time consuming. There is some understanding about finest strategy existing always but who is going through it. So, the issue of implementation is the most important part in strategic management that any organizations should have to give a great emphasis to be successful. So this study is expected to be helpful in many aspects for different parties.

It provide new insights, which will have implications for policy and intervention design mainly concerning to factory growth and the determinants of the various components of change as far as the study area is concerned.

It is a piece of contribution to the current theoretical and empirical knowledge in the practice of strategic implementation/execution and obstacles and serves as a reference material for future studies.

1.9. Methodology of the Study

1.9.1. Research design

To conduct this research and achieve the aforementioned objectives properly explanatory and descriptive research design method are used. Descriptive analysis is used in order to clarify and describe the characteristics of the variables of interest in a situation (Glenn, 2012).Descriptive research can be used to describe the respondents' data, such as type of employment, work experience, job position, and level of education for general knowledge. It also describes and determines the degree of influence of obstacles on successful implementation of strategic plan in the case area. Explanatory research design used for the researcher initially tries to identify obstacles that impede successful implementation of strategic plan from the intensive reading of literature and also key informant's opinion using deep interview method. Furthermore, the study employed two basic approaches that can be used in investigating the data, which are quantitative and qualitative approach.

1.9.2. Sample design

The implementation of strategy, directly or indirectly, relates to many factors of management. Therefore, it is important to follow a holistic approach when analyzing and evaluating complex issues of implementation. Smith and Kofron (as cited in Yang et al, 2008) believe that top managers play a critical role in the implementation – not just the formulation – of strategy. On the other hand, in most companies it seems that middle managers are involved more with strategy implementation than formulation, and yet there is a case for their involvement in formulation (Wai-Kwong et al, 2001; Woolridge and Floyd 1990 as cited in Thobani, 2011).

If the researchers plan to use factor analysis in a study, it should not be done with less than 100 observations in other word the sample size should not be less than 100, (James, Joe and Chadwick, 2001). It should be noted that an increase in sample size will decrease the level at which an item loading on a factor is significant.

Because of the nature of the study and from the above argument the researchers took managers and supervisors of the factory as target population. As indicated in the 2012 annual report of Wenji/Shoa Sugar Factory there are 245 management and supervisors groups, and to select the representative sample for the study the researcher used Krejcie and Morgan sample size determination table (see annex F) for the stated number of populations. As indicated in the sample size determination table if the population is 240 we can took 148 as a sample and if it is 250 took 152 as a sample. But as indicated above the population for this study is 245 and the researcher took the average 150 as a sample. Then as clearly indicated in Glenn (2012) many researchers commonly add 10% to the sample size to compensate for persons that the researcher is unable to contact during data collection and the non-response rate. But the researcher took 30 i.e. 12.24% of the study population for non-response, total of 180. Simple random sampling technique was employed to select sample among the target population. Therefore, 180 questionnaires were distributed among distributed questionnaires of 180 only 141 were fully completed and returned with the return rate of 78.33%, which is acceptable.

1.9.3. Data collection method

According to Moser and Kalton (1972, as cited in Alem 2012) suggests, the use of different instruments for a study provides a powerful research strategy. So in this research both primary and secondary source of data were used to come up with a best and reliable finding. The preferred instrument for primary data collection in this study is interview and self administered questionnaire. Interview with some of the key informants were use in identification of obstacles that impede successful implementation of strategic plan. Then the data obtained were used in the questionnaire. Questionnaire is promising because, primarily it provides relatively simple and straight forward approach for investigation of obstacles of successful strategic plan implementation. Secondly it allows respondents relative freedom and thirdly it is efficient in providing large amounts of data at relatively low cost. To do so, Likert's five option scales were used in questionnaire and respondents chose the proper option from the range of strongly agree to strongly disagree.

Secondary data source also used to identify obstacles (observed variables) of successful implementation of strategic plan from the organization's strategic plan and annual plan and different publications. Moreover, literatures related to the subject were exploited from the internet.

1.9.4. Data analysis method

To execute this study, quantitative data analysis will employ to consider variables surveyed using exploratory factor analysis and then the result is going to be tested by using the arithmetic mean and Friedman's ANOVA rank. SPSS 20 software was used to manipulate quantitative data. Moreover descriptive statistics such as frequency, tables and histogram were also used to support the result of these methods. Therefore, the data gathered through questionnaires will code and label, enter into computer and analyze and present in the presentation section accordingly.

1.9.5. Reliability of the Instrument

As Andi (2009) notes that if you're using factor analysis to validate a questionnaire, it is useful to check the reliability of your scale. The questionnaire has also been pilot tested by respondent before starting the survey questionnaire. Pilot test were taken from 16 respondents and shows the following Cronbach's alpha is a coefficient of reliability result which measures internal consistency of the measurements. According to Andi (2009) coefficient index, the consistency of this study is in the acceptable level. Therefore it is good (Cronbach's Alpha of 0.823) to continue further using the instrument.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	№ of Items
.823	.817	16

Table 1: Reliability Test

Source: SPSS output

1.9.6. Validity of the Instrument

The content and face validity of the instrument for the present study was identified from the literature and were reviewed by key informants form the Wenji/Shoa Sugar factory whether the instruments truly reflect their factory through deep interview with 3 corporate systems development and evaluation department staffs. The purpose of this was to refine the questionnaire and to assess the validity of measures in factory's context in terms of relevance, accuracy and wording. Externally the study is valid to generalize about the population based on the huge number of respondents and their similarity among themselves.

1.9.7. Ethical Consideration

The respondents that were included into this study were consulted after obtaining their prior informed consent. As the objective of the research is to analyze factors impeding successful implementation of strategic plan, in the case of Wenji/Shoa Sugar Factory, they were informed that the data collected from them only used for academic purpose and anonyms. In addition to this the researcher gives a full mandate to the respondents to continue and quit as they like during data collection time. In general, nothing has done without the knowledge of the respondents and the factory.

1.10. Data Presentation, Interpretation and Analysis

1.10.1. Introduction

This study was, as described in the aforementioned chapter, aiming at identifying and analyzing obstacles of successful implementation of strategic plan taking Wenji/Shoa Sugar Factory as the case. The data were collected from the senior manager, middle level managers, operational managers, and elites. To gather relevant data for the purpose of this study, questionnaire and deep interview means of data instruments were employed. Therefore, the data collected from the sample of the study through these instruments were presented and discussed in this chapter.

In this section, the collected data were discussed, analyzed, presented. In doing so, the data gathered through the questionnaire were presented in tables. Apart from this, the data collected through deep interview were the major building frame for the questionnaires.

1.10.2. Data Obtained Through Deep Interview technique

To conduct this study it is mandatory first to identify factors which contribute to poor implementation of strategic plan referring different books, journals/articles, researches, and other www publications. Keeping this activity, the factors that has been identified early are not always perfectly state the situational, the level of growth, the environment of operation of business activity and other conditions that the factory is currently involved. Therefore, it is important to revise the factors with the current situational aspect of the factory. First the researchers were identified 18 factors that contribute to the poor implementation of strategic plan. Then using deep interview technique during the interview session, each main obstacle and its elements has been modified, some obstacles were deleted and some were modified and 4 new items were added to previous obstacles, considering the companies conditions. And at last, the final list of obstacles and elements was prepared. After extracting every main obstacles and elements, the research primary model (prototype) was completed and then according to the identified factors and elements, the research questionnaire has been prepared as shown in the following table 2.

№	**Obstacles Of Successful Implementation Of Strategic Plan**
1	Lack of team spirit among employees
2	Insufficient time allotted to implement strategic plan
3	Lack of required skilled manpower
4	Inadequate identification of factory's major problem and lack of focusing on them in strategic planning process
5	Existence of loose monitoring and evaluation system
6	The management lack of full mandate to decide on some important decisions
7	Organizational structure prevents implementation of strategies
8	Lack of effective communication between individuals, departments, and other units of the factory
9	Existence of outdated and depreciating production machineries (low economy of scale production) and lateness of expansion projects.
10	Imposition of some unachievable goals by the government during strategy development
11	Inadequate training and awareness creation program on strategic plan
12	Inadequate employee retention and motivation system

13	Insufficient support from top level managers
14	Factory's poor coordination with external stack holders and collaborations.
15	Inadequate commitment of managers to the factory and its strategic plan
16	Existence of inappropriate style of leadership and management in the factory
17	Involvement of high number of stack holders and their conflicting interest
18	Unclear strategic plan
19	Inappropriate management of staff
20	Poor relationship between strategic plan and short term goals
21	People's inadequate understanding of their factory strategic plan
22	Inadequate financial resource to implement strategic plan

Source: Developed for the research

Table 2: Obstacles of Successful Implementation of Strategic Plan

1.10.3. Multivariate Analysis

Under multivariate analysis, statistical test is being chosen to analysis the quantitative data. There are two types of statistical tests used in this research, which are Exploratory Factor Analysis (EFA) and Friedman's test. EFA used to find factors or latent variables, and then categorize it with the relatively correlated observed variables together in each dimension or factor. It also used to test the sampling adequacy and reliability of the questionnaires. Next, Friedman test enables to rank which latent variable (factor) is most critical among the identified factors in EFA. Using the Friedman test, the hypothesis was tested to know whether there exists a relationship between the four latent variables or factors which were identified early in EFA.

1.10.4. Factor Analysis

1.10.4.1. KMO and Bartlett's Test

To carryout factor analysis, it was initially determined by Kaiser-Mayer-Olkin (KMO) measure (an index which defines sampling adequacy) and Bartlett's test of Sphericity (the measure of correlation level of variables) that the number of data is suitable for factor analysis. For factor analysis to work we need some relationships between variables and if the R-matrix were an identity matrix then all correlation coefficients would be zero (Andi, 2009). The null hypothesis (Ho) for Bartlett's test is stating that, none of the variables are correlated and the alternative hypothesis ($H_{1)}$ states that there is a correlation among some of the variables in the given data. Therefore if the significance level is less than 5% the alternative hypothesis will be accepted. According to Table 4.2, below shows KMO measure is 0.765 and the value of the significance of the statistic of Bartlett's test of Sphericity which is an approximation of x^2 statistic is less than 5% namely 0.00. According to Kaiser (1974, as cited in Andi, 2009) recommends on KMO index, a bare minimum of 0.5 and the value between 0.5 and 0.7 are mediocre, values between 0.7 and 0.8 are good, values between 0.8 and 0.9 are great and values above 0.9 are superb. Therefore, in both measurements which recommend factor analysis in other word the Principal Component Analysis (PCA) is suitable for identifying the studied structure. Hence: the data is good and acceptable too for further analysis and factorability.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		**.765**
Bartlett's Test of Sphericity	Approx. Chi-Square	1.106E3
	Df	231
	Sig.	**.000**

Table 3: Measure of Sampling Adequacy and Significance

Source: SPSS output

1.10.4.2. Variability of Factor Contributing Poor Implementation of Wenji/Shoa Sugar Factory Strategic Plan

The factor analysis has been used for Wenji/Shoa Sugar Factory to test whether the dataset exactly detect the Factors. Factors are latent variables that the factor analysis come up with and categorize it with the related loading or correlated observed variables in the same factor. The other output of factor analysis (see Table 4) was obtained by using principal components analysis with varimax rotation. **Annex B** shows the final statistics including the **communality** for all the 22 obstacles that impede successful implementation of strategic plan.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	**4.754**	21.611	21.611	4.754	21.611	21.611	3.455	15.702	15.702
2	**2.931**	13.323	34.934	2.931	13.323	34.934	3.186	14.480	30.182
3	**2.315**	10.522	45.456	2.315	10.522	45.456	3.017	13.713	43.895
4	**1.975**	8.977	54.433	1.975	8.977	54.433	2.318	10.538	**54.433**
5	1.107	5.032	59.465						
6	1.007	4.576	64.041						
7	.879	3.996	68.037						
8	.772	3.510	71.547						
9	.757	3.443	74.990						
10	.666	3.028	78.018						
11	.608	2.762	80.780						
12	.592	2.690	83.470						
13	.526	2.392	85.862						
14	.491	2.231	88.093						
15	.450	2.047	90.140						
16	.418	1.899	92.039						
17	.375	1.703	93.742						
18	.363	1.650	95.393						
19	.312	1.416	96.809						
20	.257	1.168	97.976						
21	.239	1.085	99.061						
22	.207	.939	100.000						

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	**4.754**	21.611	21.611	4.754	21.611	21.611	3.455	15.702	15.702
2	**2.931**	13.323	34.934	2.931	13.323	34.934	3.186	14.480	30.182
3	**2.315**	10.522	45.456	2.315	10.522	45.456	3.017	13.713	43.895
4	**1.975**	8.977	54.433	1.975	8.977	54.433	2.318	10.538	**54.433**
5	1.107	5.032	59.465						
6	1.007	4.576	64.041						
7	.879	3.996	68.037						
8	.772	3.510	71.547						
9	.757	3.443	74.990						
10	.666	3.028	78.018						
11	.608	2.762	80.780						
12	.592	2.690	83.470						
13	.526	2.392	85.862						
14	.491	2.231	88.093						
15	.450	2.047	90.140						
16	.418	1.899	92.039						
17	.375	1.703	93.742						
18	.363	1.650	95.393						
19	.312	1.416	96.809						
20	.257	1.168	97.976						
21	.239	1.085	99.061						

Extraction Method: Principal Component Analysis.

Table 4: Total Variance Explained

Sources: SPSS output

The factor analysis could discover only four components or latent variables which together account for 54.433 percent of the total variance. This can be interpreted in the way that variables can be extracted and reduced in to a factor which is better to be explained as a factor rather than considering them individually. Together the four factors can be explained 54.433% of total variance. The ratio of eigenvalues is the ratio of explanatory importance of the factors with respect to the variables. If a factor or latent variables has a low eigenvalue (<1.5), then it is contributing little to the explanation of variances in the variables and may be ignored as redundant with more important factors. So in this case the eagenvalue is more than 1.5 therefore, it can explain the variability enough. All the remaining factors account only 45.567% of the total variance. Therefore, it is better to treat them like a single observed variable rather than a factor.

Referring to the **annex C** of the scree plot figure, which support the above statements and also it demonstrates the eigenvalues against all the factors the graph is useful to determine how many factors to retain for analysis or to check whether the result obtained under table 4 above hold true. Cattell (as cited in Andi, 2009) argued that the cut-off point for selecting factors should be at the point of inflexion of the curve. The point of inflection in the graph is where the curve starts to flatten. Thus, it is possible then to retain (or extract) only factors to the left of the point of inflexion and do not include the factor at the point of inflexion itself. It can be seen that the curve begins to flatten on component 5 of the x-axis. From the graph, factor or component number five has an eighenvalue less than 1.5, so only four factors have been retained.

1.10.4.3. Rotated component matrix

The above table 4 shows four factors or latent variables in which each of them loaded with a number of observed variables. To avoid the correlation of variables in different components or factors at the same time, the SPSS ordered to exclude

variables loading correlation less than 0.40 through suppressing. If it was not suppressed like this there will be some overlapping of variables in different components. The variables are listed in the order of size of their factor loadings. By default, SPSS orders the variables as they are in the data editor; however, the researcher asked for the output to be sorted by size. The other thing that has been considered in this research was the rotation of variables, which was run using an orthogonal rotation (varimax). This rotation is suitable to categorize variables or factors which is shown and discussed as follows.

As a general rule of component analysis, variable with load value greater than 0.7 can be considered as high variable while less than 0.4 considered as low and all variables with loaded value between 0.7 and 0.4 can be considered as moderate loaded value. All 22 tested variables are loaded value more 0.4 and most of them are value more than 0.70 therefore, the above following variables in rotated matrix remain for the final interpretation.

As depicted in the SPSS output of table 5 below, the first component or rotated factor is appeared to measure **management related obstacles**. To mention the obstacles of successful implementation of strategic plan which are emanated from the management of Wenji/Shoa Sugar factory, manager's inadequate commitment, insufficient support from the management, inappropriate management of staff of the factory, existence of inappropriate leadership style, factories poor coordination with external stack holders, and involvement of those high number of stack holders and the rise of their conflicting interest. These are obstacles or problems which impede successful implementation of strategic plan in Wenji/Shoa Sugar Factory.

The second component or rotated factor is about **strategic plan** related obstacles. Problems which are aroused from the starting point of the strategic plan itself of the factory during plan formulating. These variables are loader or correlated each other in one component. Inadequate finance to implement the plan, the plan itself is not clear to implement properly, inadequate identifications of problems and lack of focusing on them during strategic planning, insufficient time allotted to implement the plan, imposition of some unachievable or unrecognizable goals by the government, and finally poor relationship between the strategic plan and the annual or short term goals of the factory.

The third is then corresponds to **organizational obstacles** that impede successful implementation of strategic plan of the factory. To mention the factors that are loaded or correlated in this component are; inadequate training and awareness creation program on strategic plan, Inadequate employee retention and motivation system, lack of effective communication between individuals, departments, and other units of the factory, existence of loose monitoring and evaluation system, organizational structure prevents implementation of strategies, and existence of outdated and depreciating production machineries and lateness of expansion projects. All of the above variables explained the problems with regard to the factory itself and the situation in which it operates the business.

The last and the 4th component is about **individual or staff obstacles** which impeder which affect successful implementation of strategic plan in the factory. Lack of team spirit among employees; people's in other word employees of the factory inadequate understanding of their factory strategic plan; lack of required skilled manpower as per the requirement of the factory; and finally the management lack of full mandate to decide on some important decisions are factors which are loaded in the category of individual or staff of the factory obstacles to successful implementation of strategic plan. Therefore, there are 6 management related, 6 planning consequences, 6 organizational related and 4 individual or staff related obstacle, which impede successful implementation of strategic plan in Wenji/Shoa Sugar Factory which loaded under component 1, 2, 3, and 4 respectively.

Rotated Component Matrix[a]

	Component			
	1	2	3	4
The management lack of full mandate to decide on some important decisions	.845			
Inadequate commitment of managers to the factory and its strategic plan	.792			
Involvement of high number of stack holders and their conflicting interest	.746			
Insufficient support from top level managers	.722			
Inappropriate management of staff	.720			
Existence of inappropriate style of leadership and management in the factory	.568			
Inadequate financial resource to implement strategic plan		.789		
Unclear strategic plan		.771		

Inadequate identification of problem and lack of focusing on them in strategic planning process		.769		
Insufficient time allotted to implement strategic plan		.756		
Imposition of some unachievable goals by the government during strategy development		.613		
Poor relationship between strategic plan and short term goals		.499		
Inadequate training and awareness creation program on strategic plan			.760	
Inadequate employee retention and motivation system			.748	
Lack of effective communication between individuals, departments, and other units of the factory			.735	
Existence of loose monitoring and evaluation system			.715	
Organizational structure prevents implementation of strategies			.669	
Existence of outdated and depreciating production machineries and lateness of expansion projects.			.403	
Lack of team spirit among employees				.820
People's inadequate understanding of their factory strategic plan				.775
Lack of required skilled manpower				.673
People's poor coordination with external stockholders and collaborators.				.621
Eigenvalues	4.754	2.931	2.315	1.975
% of Variance	21.611	13.323	10.522	8.977

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.
a. Rotation converged in 5 iterations.

Table 5: Rotated Component Matrix

Source: SPSS output

1.10.5. Factors Determining the Degree of Strategic Plan Implementation

Exploratory factor analysis does not indicate the weight of each rotated component or factory and rank the cumulative factor in order of their importance. To rank the factors in order of the importance to be treated as a critical factor, the other measurements are being used. This part explains the descriptive statistics calculated based on the factors included in the planning consequence, organizational obstacles, individual or staff obstacles, and managerial obstacles. The measures of central tendency results and the non parametric statistics of Friedman's test obtained from the respondents were used as the techniques of analysis.

1.10.6. Friedman Test of Ranking Factors

According to Andi (2009) it is very important that you check the assumptions before deciding which statistical test is appropriate and which is not. Non-parametric tests are sometimes known as assumption-free tests because they make fewer assumptions about the type of data on which they can be used (Andi, 2009). Most of these tests work on the principle of rankingthe data: that is, finding the lowest score and giving it a rank of 1, then finding the next highest score and giving it a rank of 2, and so on. This process result in high score being represented by large rank and low score is being represented by small rank. One of the non-parametric procedures is Friedman's test, which were used in this study to compare the factors which affect implementation of strategic plan of Wenji/Shoa Sugar factory. Friedman (1937 as cited in Andi 2009) it is used for testing differences between conditions when there are more than two conditions and the same participants have been used in all conditions (each case contributes several scores to the data).

There are the following assumptions that should be fulfilled to use the non parametric test of Friedman's ANOVA to analyze the difference between several related groups. According to Luda (2013), there are four assumptions to be frame worked. One group that is measured on three or more different circumstances in this case four, group is a random sample from the population, your dependent variable should be measured at the ordinal or interval/ratio level, and samples **do not** need to be **normally distributed**. First, it is important to analyze which type of distribution data gathered from the

respondents. That is it runs some exploratory analyses on the data. As shown in appendix (test of normality) part of annex E, it states the non-normality distribution nature of the data. **Annex E** includes the test statistic itself, the degrees of freedom (which should equal the sample size) and the significance value of this test. Remember that a significant value (Sig. less than .05) indicates a **deviation** from normality which is non normality is tested using Kolmogorov–Smirnov and Shapiro–Wilk test. Both show the significance level less than 0.05. Therefore, the data in this study qualified all the above assumptions and allow further analysis using SPSS Friedman's ANOVA test.

The table 6: below shows the rank of each factor from the highest to the lowest using Friedman's test of ANOVA and central tendency measurement of the mean, which both revealed the same result.

	N	Mean	Average of 100	Friedman Mean rank (Average of 4)
Planning consequence	141	3.6887	27.30	2.87
Organizational Obstacles	141	3.4515	25.54	2.60
Individual/Staff Obstacles	141	3.2234	23.86	2.38
Management Obstacles	141	3.1489	23.30	2.15

Table 6: The rate of current status of obstacles of successful implementation of strategies in Wenji/Shoa Sugar Factory

Source: SPSS output

Test Statistics[a]

N	141
Chi-Square	25.342
df	3
Asymp. Sig.	.000

a. Friedman Test

Table 7: Test statistics of Friedman's ANOVA

Source: SPSS output

The test statistics shown in table 6 informs about the actual result of the Friedman Test, and whether there was an overall statistically significant difference between the mean ranks of the related groups. The null and alternative hypothesis of significances which is shown in table 6 of the test statistics states as follows.

H_0: All four factors are equally affect successful implementation of strategic plan of Wenji/Shoa Sugar Factory.

H_1: All four factors are not equally affecting successful implementation of strategic plan of Wenji/Shoa Sugar Factory.

The above table 6 then provides the test statistic (χ^2) value (**Chi-square**) 25.342, degrees of freedom (**df**) 3 and the significance level (**Asymp. Sig.**) 0.00, which is the other criteria to test the significance then report the result of the Friedman test. The null hypothesis states the existence of similarity between the factors that affects successful implementation of the strategic plan of the factory, and the alternative hypothesis state that the factors are not equally affect successful implementation of the factory's strategic plan. The null hypothesis will accept if the significance level p is greater than the critical value of 0.05, if not the alternative hypothesis will be accepted. Therefore, we can see that there is an overall statistically significant difference between the mean ranks of the related groups, such as between planning consequence, organizational obstacles, management obstacles, and individual or staff related obstacles in their contribution towards successful implementation of strategic plan of the factory. It is important to note that the Friedman Test is an omnibus test, like its parametric alternative; that is, it tells you whether there are overall differences (Lund, 2013).

As it mentioned in the EFA part of the analysis, the result of the rotated component matrix identified four factors or obstacles of successful implementation of strategic plan, namely management obstacles, the planning consequence, organizational related obstacles and individual/staff obstacles.

The responses were measured on five point-Likert scale with1 = strongly disagree, 2 = disagree, 3 = neutral or no answer, 4 = agree, 5 = strongly agree. Based on the collected data, the levels of influence of each obstacle on successful

implementation of strategic plan were assessed. In this connection, generally the major finding for this study revealed the following results using both the central tendency measurement of arithmetic mean and non parametric test of Friedman's rank mean.

The tables depicts this result which were ranked from the highest mean value to the lowest mean value taking in to consideration all the criteria's, assumptions, and the test of significance level. Therefore, it may be concluded from Tables that respondents showed most influenced by the Planning consequence with the mean and Friedman's ranked mean of 3.6887 and 2.87 respectively. This factor is followed by Organizational Obstacles with the mean and Friedman's ranked mean of 3.4515 and 2.60 respectively. Then Individual/Staff Obstacles took the third place at a mean and Friedman's ranked mean of 3.2234 and 2.38 respectively. Lastly strategic plan of the factory is less influenced by Management Obstacles with the mean and Friedman's ranked mean of 3.1489 and 2.15 respectively. Planning consequence > Organizational Obstacles > Individual/Staff Obstacles > Management Obstacles. Therefore, the factory should respond according to this result to implement its strategic plan properly and with the allotted time span.

1.10.7. Individual Variable Mean Analysis

Referring to **annex D** of the variable's mean and standard deviation, this study tries to describe the level of importance of each variables which were the respondents asked to forward using the 5 Likert scale questionnaire. In this part of the analysis each variables which score the highest mean value has been discussed. Inadequate training and awareness creation program on strategic plan of the factory is the first highest mean value of 3.52 among the 22 obstacles, which impede successful implementation of strategic plan of Wenji/Shoa Sugar Factory. This variable has been rotated in the factor of Organizational Obstacles. Inadequate identification of problem and lack of focusing on them in strategic planning process is the next highest mean value of 3.46 and it's the component or factor of Planning Consequence related obstacles which adversely affect implementation of factory's strategic plan. This result is approximately the same result with the variable called poor relationship between strategic plan and short term goals mean value of 3.45. Doing like this it is possible to describe all the observed variables which affect implementation of strategic plan referring the annex D. But for know I am going to describe the highest mean for the 4 factors or latent variables which were discussed earlier. People's inadequate understanding of their factory strategic plan is the highest mean value from the factor of Individual/staff obstacles category with the man of 3.29. Finally from the Management obstacles factor, existence of inappropriate style of leadership and management in the factory is highly affect implementation of the strategic plan with the mean of 3.24.

1.11. Summery, Conclusion and Recommendation

1.11.1. Major Finding

The analysis part of the study precisely comes up with the following results. The first analysis was identifying the possible obstacles using deep interview mechanism with the key informants. This result became the frame work of this study's questionnaire and distributed to the respondents. Therefore, the result identified 22 observed variables as a possible obstacle of successful implementation of strategic plan.

Exploratory factor analysis identifies four latent variables from the 22 observed variables. Before the end of the result, there are a number of tests analysis and procedures which has been supporting the main result. The KMO (0.765) and Bartlett's test of Sphercity is < 0.05, i.e. (0.00) which test the sampling adequacy and correlation level of variance respectively showed the factorability of the data for further analysis using factor analysis, including the communalities. The observed variables are rotated using principal component analysis method of varimax, which had an eigenvalues greater than 1.5. Therefore, factor analysis discovered four latent variables or factors more than eigenvalues of 1.5 and, these variables explained 54.433% of total variance together. All this come up with the following results of factor identification are: planning related obstacles, organizational obstacles, individual or staff obstacles and management obstacles.

The next analysis of this study was concentrated with the degree or role of the factors or latent variables in successful implementation of strategic plan of the factory using the arithmetic mean and Friedman's rank ANOVA test simultaneously. To support this and pass through any further analysis, the Friedman's test needed several conditions and assumptions, in which this analysis fulfilled. The assumption of none normally distributed, variables are measured using ordinal level, one group measured in 2 or 3 circumstances, the significance level of 0.00 (< 0.05) were all satisfied. Therefore, the four factors were categorized and ranked in order of their role in impeding successful implementation of strategic plan of Wenji/Shoa Sugar Factory using arithmetic mean and Friedman's mean respectively as follows.

1. Planning related consequence 3.6887 and 2.87
2. Organizational obstacles 3.4515 and 2.60
3. Individual/ Staff obstacles and 3.2234 and 2.38
4. Management obstacles 3.1489 and 2.15

According to the mean of the observed variables in the factor or latent variable of planning related obstacles, inadequate identification of problems and lack of focusing on them during strategic plan implementation keep count the highest mean value of 3.46. Poor relationship between the strategic plan and the short term goals is the next highest value in planning related obstacles which hinder successful implementation of strategic plan of the factory.

Obstacles which rose from the organization such as inadequate training and awareness creation program on strategic plan is the highest mean value of 3.52. This variable is followed by existence of outdated and deprecating production machineries and the lateness of expansion project with the mean value of 3.38.

Peoples or staff inadequate understanding of their factory's strategic plan, hindered with the great mean value of 3.29 under the category of individual or staff related obstacles. Lack of team sprit among employees of the factory affect implementation of factory's strategic plan is the next obstacles with the mean value of 3.23.

The existence of inappropriate style of leadership and management in the factory is management related obstacles which impede successful implementation of the strategic plan with the mean value of 3.24. The rest of the variables in this category score lowest mean value therefore, it not a great deal of significance to include it under the major finding keeping in mind it was stated in the annex D.

1.11.2. Conclusion

The main objective of the study was to identify and analyze obstacles of successful implementation of strategic plan of Wenji/Shoa Sugar Factory. Thus, based on the investigation of this study the following conclusions have made.

Factor analysis identified variables and creates a dimension to categorize in to four. These are planning related consequences, individual obstacles, managerial obstacles, and organization related obstacles. The results conclude that all the 4 factors being studied have a considerable deterrent role in implementing the strategic plan of Wenji/Shoa Sugar Factory.

It concludes that, the influence of planning related obstacles, in other way obstacles which emanated from strategic plan itself during development of the plan, had a great influence on implementation of strategic plans. It is because of inadequate identification of problems of the organization and then lack of focusing on those problems in the strategic plan process and the existence of poor relationship between the strategic plan and short term or annual plan of the factory.

The influence of organizational related obstacles revealed to be the second strongest factor in influencing strategy plan implementation. Inadequate training and awareness creation program regarding to the strategic plan and the existence of outdated and depreciated production machineries and the lateness of the new factory of Wenji/Shoa Sugar Factory is the most influential obstacle which impede implementation of the strategic plan.

Employees are also the reason for poor implementation of the strategic plan. It is possible to conclude that employees of the factory do not understand the description of what their factory's strategic plan states about. Strong team sprit among employees is the most productive and successful indicators of any organization. But the other reason for poor implementation of the strategic plan is because of lack of team sprit among employees of the factory.

Then, this study concludes about the influence of management related obstacles on successful implementation of Wenji/Shoa Sugar Factory are found to be relatively weak than the rest of the obstacles. Indeed it doesn't mean to neglect the management related obstacles rather to prioritize on order of their role in affecting the strategic plan of the factory. Inappropriate style of leadership and management and inappropriate management of employees of the factory are the most likely reasons for the existence of management obstacles.

Finally to conclude the ascending role of these dimensions or obstacles are: obstacles related to the consequences of planning, organization obstacles, Individual staff obstacles and management obstacles so that the factory should respond accordingly.

1.11.3. Recommendation

Based on the finding and conclusions of the study, the researchers forwards the following recommendationsto the management of the Wenji/Shoa Sugar Factory and other researchers on the important elements which if not considered well, may endanger the process of implementation of strategic plan in the factory.Since the finding of the study proofed that, there are different factors that affect implementation of strategic plan. Based on it, the organization should give focus to the following factors according to their importance. First planning related obstacles, second organization related obstacles, thirdly individual or staff related obstacles and lastly to management related obstacles which impede successful implementation of strategic plan in the following possible ways.

1.11.3.1. Planning related obstacles recommendation

Problem identification and focusing on them is the most important indicator of the factory that should take a great deal because, it has a huge influencing capacity of the strategic plan implementation. The factory must give a plenty of time and resource in identifications of their critical problems then propos the way it can be handled in the strategic plan. Doing so it is possible to cope up with the problems and forward the possible solutions within the time frame which are stated in the strategic plan of Wenji/Shoa Sugar Factory. The relationship between the strategic plan and short term plan or annual plan should not contradict each other. In every short term plan preparation, the responsible person can simply refer to what the strategic plan said so previously to harmonize the relationship between them. Try to avoid the influence of external parties during strategic plan development

1.11.3.2. Organization related obstacles recommendation

The most important suggestion that the researchers forward is concerning on the training and awareness creation program because, it is the most important organization related obstacles in preventing the proper implementation of strategic plan of the factory. Since existence of manager-centric and hierarchical and most important of all bureaucratic management atmosphere causes the plans to be written by managers and dictated to staff without any explanation and attention to its execution requirements. Therefore, it is necessary that the sugar factory being studied, to justify their staff regarding the strategy, prior to any activity. In this regard, the factory may use the Participative management or Management by Objectives systems to involve the personnel and business strategies executers in the planning process and use their knowledge, ideas and technical experiences for more effective development of business strategies, in order to develop more realistic, effective and able to be implemented strategies and on the other hand guarantees the commitment and support of staff on implementing the strategies more effectively. Creating an effective communication among different parties and levels in the factory through motivating and then monitoring employees of the factory.

1.11.3.3. Individual related obstacles recommendation

For developing team work, may hold educational courses on team work and design the jobs and tasks as a group and team and encourage the personnel who have activated as a team, so the company may control this destructive spirit to some extent.To increase employees understanding on their organization's strategic plan, inculcating the objectives, end notes, and final financial or non-financial figures easily in the minds of the employees, may be through posting on notice board etc.

1.11.3.4. Management related obstacles recommendation

Management obstacles have the lowest among the other obstacles. But it does not mean that this obstacle doesn't have an important role in implementing the strategy and it may be ignored. To cope up with this turbulent time, it's better for the factory to have a level 5 leader who builds an enduring great organization through a combination of personal humility and professional resolve.

1.11.3.5. Recommendation for Further Research

Future research can be carried out to determine factors of strategic plan implementation other variables which are not identified in the present study by considering the organization level such as corporate strategic plan, SBU, or functional strategic plan of the organization. The sample was drawn from only one factory, thus this study may be limited in its generalizability of the findings to other such institutions. So, future research should have to draw sample of respondents from different factories' for the sake of comparing and generalizing the results of the study.

1.12. Reference

I. Akan, O., Allen, R.S., Helms, M.M., and Spralls III, S.A. (2006). „Critical Tactics for Implementing Porter‟ s Generic Strategies‟. *The Journal of Business Strategy*, **27**, 43-53. Retrieved from http://repository.up.ac.za/bitstream/handle/2263/9743/Pretorius_When%282008%29.pdf?sequence=1

II. Akhavan A, Ali Asghar P., Davod K., DastjerdiN., Seyed K., and Mohammad R. (2011). Why does strategic plans implementation fail? A study in the health service sector of Iran**,** African Journal of Business Management, 5(23), 9831-9837, DOI: 10.5897/AJBM11.430. Retrieved from, http://www.academia.edu/2191466/Why_Does_Strategic_Plans_Implementation_Fail_a_Study_in_the_Health_Service_Sector_of_Iran

III. Alexander, L.D. (1991). „Successfully Implementing Strategic Decisions‟. *Long Range Planning*, **18**, 91-97. Retrieved March 12, 2013, from http://www.businessknowhow.com/manage/splanfail.htm

IV. Allio, M.K. (2005). „A Short, Practical Guide to Implementing Strategy‟. *Journal of Business Strategy*, **26**, 12-21. https://www.google.com.et/#q=Akan,+O.,+Allen,+S.,+Helms,+M.,+and+Spralls+%D0%A8,+S.A.+%282006%29.+%E2%80%9ECritical+Tactics+for+Implementing+Porter%E2%80%9F+s+Generic+Strategies%E2%80%9F.+The+Journal+of+Business+Strategy,+27,+43-53.&spell=1

V. American Management Association and Human Resource Institute. (2006). Magnifying Customer Focus: A Study of Current Trends and Future Possibilities 2006-2016. New York, NY. Retrieved from http://www.amanet.org/training/articles/The-Keys-to-Strategy-Execution-06.aspx

VI. Andrews, K.R.. (1991). *Concept of Corporate Strategy in the Strategy Process: Concepts, Contexts and Cases*. Mintzberg, H & Quinn, J.B (editors). New Jersey: Prentice Hall. Retrieved from http://www.aacorn.net/members_all/barry_david/strategy_retold.pdf

VII. Brenes ER, Mena M, Molina GE. (2007). Key Success Factors for Strategy Implementation in Latin America. J. Bus. Res., pp 1-9.

VIII. Bruce, D.C. (2008) Elements of Strategic Planning: Methods, Metrics, and Concepts for Building Dynamic Strategic Planning Processes, *Newsletter of the FacilityManagement Knowledge Community*. Retrieved from http://www.aia.org/nwsltr_fm.cfm?pagename=fm_a_planning.

IX. Chimhanzi, J. (2004). „The impact of marketing/HR interactions on marketing strategy implementation". *European Journal of Marketing*, **38**, 73-98. Retrieved from http://www.emeraldinsight.com/journals.htm?issn=0309-0566&volume=38&issue=1

X. Chimhanzi, J., and Morgan, R.E. (2005). „Explanations from the marketing/human resources dyad for marketing strategy implementation effectiveness in service firms". *Journal of Business Research*, **58**, 787– 796.

XI. Forman, J., and Argenti, P.A. (2005). „How Corporate Communication Influences Strategy Implementation, Reputation and the Corporate Brand: An Exploratory Qualitative Study". *Corporate Reputation Review*, **8**, 245-264.

XII. Fred K. (2008). Strategic Planning Practice Adopted by Tour and Travel Firms in Kenya (Master's Thesis). University of Nairobi, Kenya. Retrieved from http://erepository.uonbi.ac.ke/bitstream/handle/123456789/7876/Strategic%20planning%20practices%20adopted%20by%20tour%20and%20travel%20firms%20in%20Kenya.pdf?sequence=1

XIII. Glenn D. (2012). Determining Sample Size, University of Florida. Retrieved from http://edis.ifas.ufl.edu

XIV. Hicksen DJ, Butler RJ, Cray D, Mallory GR, Wilson DC. (1986). Top Decisions: Strategic Decision-Making in Organizations. San Francisco: Jossey-Bass,. 26-42.

XV. Hill, C.W.L. & Jones, G.R. 2001. *Strategic Management, an integrated approach*. Boston, New York: Houghton Mifflin Company.

XVI. Hitesh B. (2010). Strategy Implementation. Retrieved March 12, 2013, from http://www.marketing91.com/strategy-implementation/.

XVII. Hofer, C.W. & Schendel, D. (1978) *Strategy formulation: Analytical concepts*. West Publishing. Retrieved from http://business.rice.edu/uploadedFiles/Faculty_and_Research/Faculty_CVs/George(1).pdf

XVIII. Hough, J., Arthur, A., Thompson, A.J. Jr., Strickland, III & Gamble, J.E. (2008). *Crafting* and Executing Strategy. Text, Readings and Cases. United Kingdom: McGraw-Hill.

XIX. Hrebiniak, L.G. (2006). Obstacles to Effective Strategy Implementation. *Organizational Dynamics*, **35**, 12-31. Retrieved from http://pure.ltu.se/portal/files/42483482/LTU-EX-2013-42467550.pdf

XX. Hymowitz, C. (2006). Executive Ousters Underscore Need to Strategize Differently. CareerJournal.com [Wall Street Journal Online].

XXI. James E., Joe W. and Chadwick C. (2001). Determining Appropriate Sample Size in Survey research. Information Technology, Learning, and Performance Journal 19(1), 5-6.

XXII. Kaplan, R.S. & Norton, D.P. 2001. *The Strategy Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment*. Boston, MA: Harvard Business School Press.

XXIII. Krejcie and Morgan. (1970). Determining Sample Size for Research Activities. Educational and Psychological Measurement, 30, 607-610

XXIV. Luda Research Ltd. (2013). Friedman Test in SPSS. Retrieved September 01, 2013, from https://statistics.laerd.com/spss-tutorials/friedman-test-using-spss-statistics.php

XXV. Mehdi and Bayrami. (2010), An Effective Factors Pattern Affecting Implementation of Strategic Plans, Research *Methods in the Social Sciences*", Managers Publish, Tehran.

XXVI. Miller D. (2002). Successful Change leaders: What Makes Them? What Do They Do That Is Different? J. Change Manage. 2(4): 359-68.

XXVII. Miniace, J.N. & Falter, E. 1996. Communication: a key factor in strategy implementation. *Planning Review*, **24**, 26-30. Retrieved from http://www.emeraldinsight.com/bibliographic_databases.htm?id=1198312&PHPSESSID=d9a8mq07s2ln877m5n16gtgnb5

XXVIII. Ministry of Finance and Economic Development. (2010). Growth and transformation plan, 1

XXIX. Mintzberg, H., and J.A.Waters. (1985). "Of Strategies, Both Deliberate and Emergent." Strategic Management Journal, 6 (3), 257-272.

XXX. Mintzberg. H. (1994). *Patterns in Strategy Formation*. Management Science. Journal of Management. 17- 24

XXXI. Mollahoseini & Ahmadkhani. (2012). Survey and Identifying the Factors Affecting Implementation of Business Strategy in Companies of Fare. International Journal of Business and Social Science, 3(1), 265-271.

XXXII. Negash T., Jason B., Kristen S. and Thuria S. (2011). Three Years Strategic Plan of PHE Ethiopia Consortium, PHE Ethiopia Consortium Addis Ababa, pp. 10-18. Retrieved from http://www.un.org/documents/ga/res/55/a55r002.pdf A/RES/55/2)

XXXIII. Noble,C.H. (1999b). "The Eclectic Roots of Strategy Implementation Research". *Journal of Business Research*, **45**, 119-134.

XXXIV. Noble, C.H., and Mokwa, M.P. (1999). „Implementing Marketing Strategies: Developing and Testing a Managerial Theory". *Journal of Marketing*, **63**, 57-73.

XXXV. Okumus F. (2001). A Framework to Implement Strategies in Organizations. Manage. Decis., 41(9): 871-882. Retrieved on march 12, 2013, from http://www.emeraldinsight.com/0025-1747.htm,

XXXVI. Omboi B., and Paul G. (2011). Factors Affecting Implementation of Strategic Plan in Government Tertiary Institution, European Journal of Business and Management, 3(3): pp. 85-104, Retrieved from http://www.iiste.org.

XXXVII. Pearce and Robinson (2008) Strategic Management: Formulation, Implementation, and Control, 10th Ed.; New York: McGraw-Hill/Irwin

XXXVIII. Raps, A. 2005. *Strategy Implementation, an insurmountable obstacle? Handbook of Business Strategy*. Emerald Group Publishing Limited, 141-146.

XXXIX. Robert V., Daryle W., Morgan. (1970). Determining sample size for Research Ativity, Educational and Psychological Measure, vol 30, pp. 607-610.

XL. Sandberg, J. (2005). "Deciders Suffer Alone; Nondeciders Make Everyone Else Suffer." Retrieved from online.wsj.com.

XLI. Sashittal, H.C., and Wilemon, D. (1996). "Marketing Implementation in Small and Midsized Industrial Firms An Exploratory Study". Industrial Marketing Management, 25, 67-78.

XLII. Schaap, J.I. (2006). 'Toward Strategy Implementation Success': An Empirical Study of the Role of Senior-Level Leaders in the Nevada Gaming Industry". UNLV Gaming Research & Review Journal,10, 13-37.

XLIII. Skivington, J.E., and Daft, R.L. (1991). "A Study of Organizational Framework and Process Modalities for the Implementation of Business-Level Strategic Decisions". Journal of Management Studies, vol**28**, pp. 46-68.

XLIV. Steiner, G.A. (1979). *Strategic Planning: A Step-By-Step Guide*. New York: The Free Press.

XLV. Thobani D. (2011). Factors Affecting Strategic Implementation and the Role of Middle Managers in Implementation (Master's Thesis). University of Stellenbosch, South Africa. Retrieved from http://www.hdl.handle.net/10019.1/8521

XLVI. Ungerer, M., Pretorius, M. & Hernholdt, J. 2007. *Viable Business Strategies. A systemic, people centric approach*. Randburg: Knowres Publishing.

XLVII. Waterman, R.H., Peters, T.J. & Phillips, J.R.. (1980). Structure is not organization. Business Horizons, June, 14-26.

XLVIII. Wenji/Shoa Sugar factory. (2012). Annual Report.

XLIX. Wernham R. (1984). Bridging the Awful Gap between Strategy and Action. Long Range Plann., 17(6): 34-42. http://www.sciencedirect.com/science/journal/00246301/17

L. Who Should Be Responsible For Implementing A Strategic Plan?. (2011). Retrieved on April 28, 2013, from http://work911.com/planningmaster/faq/implementwho.htm.

LI. Yang L., Sun G., and Martin J. (2008). Making Strategy Work: A Literature Review on the Fcetors Influencing Strategy Implementation. Central University of Finance and Economics, Beijing, China and University of Lugano, Lugano, Switzerland. Retrieved on April 8, 2013, from http://www.icahdq.org/conf/2013/InteractivePDF.pdf