

---

**STRATEGIC PLANNING AND PERFORMANCE OF NON-GOVERNMENTAL  
ORGANISATIONS IN NAIROBI COUNTY, KENYA**

**<sup>1</sup>Raphael Munene & <sup>2</sup>Juster Nyaga**

<sup>1</sup>Graduate student, School of Management and Leadership  
Management University of Africa

<sup>2</sup>Lecturer, School of Management and Leadership  
Management University of Africa

Accepted, November 10, 2021

---

**ABSTRACT**

This study aimed to investigate the relationship between strategic planning, and performance of the non-governmental making organizations. The specific objective of this study was to analyze the impact of strategic planning, on the success of non-government organizations. In Kenya, the vast majority, if not all, of non-governmental organizations confront a range of challenges; including a lack of financial, human, and technological capital, rigidly structured contracts, high rates of unfunded maintenance and overhead costs, and greater transparency requirements. These organizations, despite the fact that they are not for profit, are unable to receive money from donors regularly, spend responsibly, limit expenditures and adhere to sound accounting standards in order to maintain financial stability over time. Government and policymakers may gain from the study since it provides them with knowledge that helps in the establishment of policies that will improve the industry. In this study, the descriptive research design was applied. The target demographic of the study was 1,475 NGOs working in Nairobi County. The study employed the Modified Fisher Model to generate a sample size of 305 organizations, with each organization receiving one respondent from either the strategic department, administrative department, or human resources department. A questionnaire was used to obtain primary data for the study. Qualitative and quantitative data was collected while quantitative data being coded in SPSS (Version 22). The data was provided in the form of frequency tables and graphs. Inferential statistics was utilized to establish a relationship between non-governmental organizations' strategic planning, and performance. The study concluded that strategic planning, affects performance of NGOs to a very large extent. The study recommends that NGO should use strategic planning as a hinge where an organization swings for success.

**Key Words:** *Strategic Planning, Performance, Non-Governmental organisations*

## 1.0 INTRODUCTION

Non-government organizations are a major part of the economies of both industrialized and emerging countries. According to Kitonga (2017), the area of non-governmental covers tens of thousands of organizations which have a relationship with government, the commercial sector and individuals and operate as intermediates in delivering essential and necessary services. Non-governmental organizations work in a variety of socio-economic initiatives affecting all elements of life. However, non-government organizations experience a variety of leadership obstacles that preclude them from achieving their vision, which inhibits their ability to assume a vital leadership position in providing various programs to the less fortunate in society (Glaeser, 2019). Many organizations spend most of their time realizing and reacting to unexpected changes and problems instead of anticipating and preparing for them (Girod & Whittington 2017). This is called crisis management. Organizations caught off guard may spend a great deal of time and energy playing catch up. They use up their energy coping with immediate problems with little energy left to anticipate and prepare for the next challenges. This vicious cycle locks many organizations into a reactive posture (Ongonge, 2018).

For strategic planning to be effective and useful, there must be commitment and involvement across all levels of the organization, overcome inherent problems such as; rivalry among departments, projects, resistance to change, resource requirement, resources allocation and so on (Ott, Eisenhardt, & Bingham, 2017). The strategy initiatives and directions set up by firm management in the form of mission and vision statements and targets for cost saving, debt/equity ratios embodied as argued by Jayawarna, (2019) “a framework of constraints and objectives that bounded and directed strategic choices.” Strategic planning has been embraced by business enterprises, the public and private sectors as an important avenue that can be utilized to lead effective organization performance.

Several definitions for strategic strategy have been suggested by industry analysts. Bryson, Edwards, and Van Slyke (2018) define strategic planning as a set of decisions and activities that result in the formulation and execution of strategies aimed at achieving a company's objectives. Strategic planning, according to Papke-Shields and Boyer-Wright (2017) is about preparing an organization for long-term competitive advantage. Strategic preparation, according to Abdel-Basset, Mohamed, and Smarandache (2018) is a game plan that management has for placing the company in its preferred competition arena in order to compete effectively, please clients, and achieve strong business results. Furthermore, strategic planning is described by Pasichnyi, Levihn, Shahrokni, Wallin, and Kordas (2019) as a mechanism by which an organization envisions its future and establishes the requisite objectives and procedures to accomplish that vision.

There are many facets of strategic planning that are useful to the enterprise. Strategic planning entails collecting statistics and knowledge on the company's internal and external operational environments (Kitsios, Kamariotou, Madas, Fouskas & Manthou, 2019). As a result, the knowledge collected is analyzed and synthesized in accordance with the firm's vision and purpose (Bryson, *et al*, 2007). Identifying the organization's task, priorities, targets, and general

strategies are some of the other facets and metrics of strategic planning. This step's key aim is to present a suitable plan that, when executed, better achieves the firm's vision and success. Several plans are designed, evaluated, and the best strategy chosen at this level.

Strategic planning assists in the development of operational techniques, as well as assessment and monitoring plans for the chosen policy. As a result, this aids in the production of strategies that convert the chosen approach into organizational activity in order to accomplish and realize the strategic priorities and objectives (Papke-Shields, *et al* 2017). Strategic planning indicates that policies can be implemented in the manner in which a firm can construct, utilize and amalgamate its complete business framework, control structures, and culture to meet objectives that contribute to competitive advantage and enhanced organizational success. Strategic planning establishes organizational frameworks that aid in allocating high-value-development tasks and roles to workers, as well as how these tasks and roles may be linked to optimize performance, productivity, and consumer satisfaction the foundations of competitive advantage (Abdel-Basset, *et al*, 2018).

The definition of success has been identified as one of the variables that contribute to the organization's effectiveness and productivity, as well as the efforts that ensure that companies remain successful in the marketplace. Since institutions are built with staff as the primary owners, executives must identify the factors that allow results to deteriorate (Presence, 2019). The success of a non-governmental entity depends on both external and internal elements. As a result, competitiveness, technology, and the working atmosphere are external factors that affect efficiency, while internal forces involve talent, motivation levels, expertise, and experience. As a result, it's critical to comprehend how both internal and external factors influence the success of football clubs in general (Rahma, Othman, & Ab Yajid, 2018).

The capacity of a company to accomplish its objectives by using capital in an optimal and productive manner is referred to as organizational efficiency (Wanyama & Nyaga, 2019). According to this viewpoint, achieving superior corporate success is not a matter of chance, but rather a product of strategic leaders' activities (Chow, Salleh, & Ismail, 2017). Any obstacle confronting non-government organizations necessitates senior executives making critical decisions on how to proceed in terms of strategic strategy and managing the organization's community. Members of non-government organizations may achieve their organizations' mission and priorities by using strategic leadership strategies, expertise, and experience. According to Wanyama and Nyaga (2019), the aim of non-governmental organizations is to serve a social objective by various programs and initiatives in which their success is assessed. Strategic preparation has thus been described as being able to contribute to enhancing the success of non-government organizations in this perspective.

### **Statement of the Problem**

In today's dynamic market world, most companies experience operational challenges, including achieving their central goal and business-related goals. Profit-making and non-governmental organizations both face operational challenges (Intezari & Gressel, 2017). Similarly, in Kenya, the majority, if not all, non-governmental organizations confront a range of hurdles, including a

shortage of financial, human, and technological capital, restrictive contract structures, high rates of unfunded maintenance and overhead, and greater transparency requirements. As a result of the declining support for the increasing population of non-governmental making organizations, there is intensified rivalry among non-governmental making organizations. The number of non-governmental organizations in Kenya has increased at an unprecedented rate in recent years. In Kenya, there are over 350,000 non-governmental organizations registered, the majority of which are not successful, and this number is expected to grow (Romanchenko, Tyutyunnyk & Tyutyunnyk, 2019).

As a consequence of the government's inability to address any of the citizens' needs, the NGO Council of Kenya has seen a substantial increase in the number of non-governmental making organizations. The root issue is that these non-for-profit organizations are unable to reliably collect money from donor funds, spend responsibly, control costs, and adhere to good accounting standards in order to remain financially stable in the long run. Despite the fact that they are not for profit. Since they depend on public and donor funding to finance their operations. Calabrese and Gupta (2019) pointed out that non-government organizations must operate at the highest degree of organizational quality and success. Because of the variety of obstacles that these organizations face, it may be concluded that promoting the distribution of programs through non-government organizations around the country has been difficult. Despite the difficulties these non-governmental organizations confront, individuals continue to want their services, which are enabled through strategic planning. The current study sought to fill knowledge gap by investigating the relationship of strategic planning and performance of non-government organizations within Nairobi County.

#### **Objective of the Study**

- To establish the relationship between strategic planning and performance of non-government organizations within Nairobi County.

## **2.0 LITERATURE REVIEW**

### **Theoretical Framework**

#### **Resource Based View**

The theory of the resource-based View was proposed by the works of Hsuan and Kotzab, (2015) the theory postulates that the organizations with the valuable, immovable, inimitable, and rare resources attain a unique advantage in the market place (Hsuan & Kotzab, 2015). Whether tangible or intangible the resources must be heterogeneous and immobile (Barney, 1991). As a result, the resource-based perspective elucidates how situational property gives an individual advanced strategic power and superior operational efficiency. Organizations that take advantage of existing prospects using current capital while still developing unique new assets maintain their viability in the future and stay economically viable (Song, Song, & Benedetto, 2011).

Many researchers, however, have grouped criticisms around the application of the resource-based theory (Ombaka *et al.*, 2015), pointing out that there are over external variables such as innovations that provide a unique resource that can be used by the organization to generate performance in specific areas such as the operation, marketing process, and others, which yield

some complication. As a result, some supporters claim that an organization's competitiveness cannot be accomplished solely by its particular internal capability.

The resource-based perspective is deemed applicable in this analysis since the philosophy stresses the importance of ensuring that the company's strategic strategy takes into account the organization's internal specific resources as well as the external influences that the organization should use to improve efficiency and productivity. Thus, the theory emphasizes the importance of organizational strategic plans that translate the chosen strategy into organizational action in order to accomplish and fulfill the strategic goals and objectives.

### **Empirical Literature Review**

Pearce, Robinson and Mital (2008) believe the strategic planning includes a number of options and activities to design and implement plans for achieving a company's goal. Strategic planning, according to De Kluyver and Pearce (2003) is concerned with a company's ability to maintain a competitive edge over time. Strategic preparation, according to Thompson and Strickland (1999), is a game plan that management uses to put the company in its preferred competition arena in order to compete effectively, please consumers, and achieve strong business results.

A survey was conducted in United States Business school by Matychak (2019) on strategic planning landscape. 48-question questionnaires were planned and distributed by the researcher to managers at the top US MBA programs. The tool utilized in the analysis was divided in three sections: the demographics of the participants and the school, school conflicts and strategic planning. The study conclusion shows that strategic planning activities have a major impact on the success of the US business school. The research has also shown that using rating structures as an agile, integrated spectrum impacts heavily on the success variable of US MBA programmes. Based on the answers of the participants, the results of the study demonstrated that strategic planning processes are essential to success.

In South Africa, Sandada, Poe and Dhurup (2014) carried out study into strategic planning and its partnership with small and medium-sized companies. Together with the company task and vision, the formalization of strategic plans, assessment and monitoring, information supply, strategic incentives, employee participation and time horizons, the findings of the study revealed that environmental scanning was part of the strategic planning dimensions used by SMEs to improve organizational performance. The results suggest that strategic preparation has a favorable and predictive link with the success of small and medium-sized enterprises.

In Somalia, Linge, TKiriri and Shuria, (2016) sought to determine the influence of strategic planning and forecasting on humanitarian aid delivery in Somalia. Survey research design was adopted for this study. A sample size of two hundred and twelve (212) respondents from the selected population of four hundred and fifty (450) staff were used. Descriptive statistical tool was used to analyze the demographic report of the respondents while inferential statistical tools of Pearson product moment correlation coefficients (PPMC) and Regression analysis was used to analyze the formulated hypotheses. Findings revealed that there is a significant effect of strategy planning on NGOs' performance ( $R^2=0.109$ ,  $P=0.000$ ). The findings from this study showed that there was a significant and positive relationship between three independent variables (strategic planning, contingency planning and strategic forecasting) and humanitarian aid delivery

effectiveness. While this research only relied on primary data, the current study will utilize both primary and secondary information to draw conclusive results.

Locally in Kenya, Momanyi, (2018) Sought to determine the effect of strategic planning on organizational performance, the study featured higher leaning institution in Kenya. The target population comprised research scientists, technical staff and scholars, heads of business units and officers working under the units whose total number was 71. Five respondents of the total sample were used to measure reliability of the data. The sample size of 71 respondents was drawn using stratified random sampling. Questionnaires were used to collect primary data. The study findings of this study showed strategic planning and realization of strategic goals by higher leaning institutions were positively correlated (0.145 R<sup>2</sup> with p-value of 0.107) The study concluded that results indicated strategic planning and management is not only important of corporate organizations but also non-governmental organizations.

Burugu (2018) has carried out a study on the impact of strategy planning on Naivas limited's performance in Kenya. According to the findings of the report, good strategic preparation is needed, as well as top management's incorporation of the organization's vision, purpose, and core values into the strategic plan while staying within the budget constraints. Additionally, the study's findings indicated that both external and internal analyses are crucial for a business, particularly when it comes to making the necessary strategic judgments on strategic goals. The study also indicated that management could formally communicate the strategic plans in order to increase engagement and thereby fully promote the execution and evaluation of the organization's strategic plans.

### Conceptual Framework

It is a diagram demonstrating the relationship between independent and dependent variables of the study. Performance of Non-Government Organizations is the dependent variable in this study, whereas strategic planning is the independent variable.

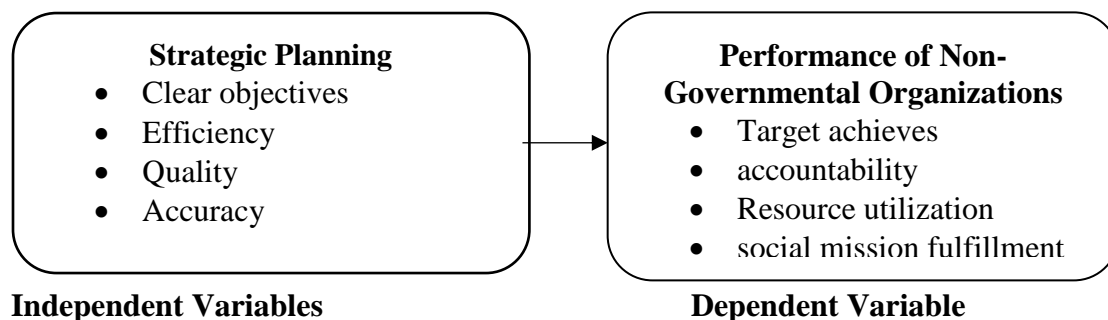


Figure 1: Conceptual Framework



## METHODOLOGY

Since descriptive study has a broad geographic reach, it is theoretically simpler and easier to perform, in addition to serving as a foundation for future studies (Mugenda & Mugenda, 2003). This approach was used by the researcher to gather the most up-to-date, in-depth, and applicable knowledge on the research subject. The 1475 non-government organizations working in Nairobi County were included in the study's target population. Directory of Non-governmental making organizations, 2019/2020). The study targeted a staff from strategic department, administration department and a human resources department within the not-profit making organizations in Nairobi County. The selection of this population was because the personnel in those department posed the information that this study aimed to get. The Modified Fisher Model was utilized to create a representative sample of the target population for this study since the population was less than 10,000. The formula was as follows:

$$\text{Equation 1: } n = \frac{Z^2 * p * q}{e^2}$$

Where;  $n$  = represents desired sample size when the total population of the survey is more than 10,000.

$Z$  = typically, the standard normal deviation is set to 1.96, which corresponds to the 95% confidence level.

$p$  = When estimating the proportion of the target population that possesses a given trait, 50% is frequently utilized because it is the recommended measure in the absence of a reasonable estimate.

$$q = 1.0 - p$$

$e$  = degree of accuracy desired in this context set at 0.05.

The sample size of 305 respondents was arrived at by substituting in the above formula as indicated below:

$$n = \frac{Z^2 * p * q}{e^2} = \frac{(1.96)^2 (0.5)(0.5)}{(0.05)^2} = 384$$

where the above sample size was adjusted using equation 2 below:

$$\text{Equation 2: } nf = \frac{n}{1 + \frac{(n-1)}{N}}$$

Where:

$nf$  = the sample size,

$n$  = the sample size in equation 1 above; and

$N$  = is the population size

As the population of interest was 1475 (population size  $N=1475$ ), the adjusted sample size is mathematically shown by the modified fishing model as shown below:

$$\text{Equation 3: } nf = \frac{n}{1 + \frac{(n-1)}{N}} = 384 / [1 + (384/1475)]$$

$$n=305$$

From 305 non-governmental organizations, one staff were selected from each organization either from strategic department, administration department and a human resources management department. The key data was gathered using a questionnaire. Qualitative and quantitative data

was collected during the investigation. The statistical package for social scientists (SPSS Version 24) was used to code and enter quantitative data, and descriptive statistics were utilized to interpret the data. The quality of the responses was used to study qualitative outcomes. Descriptive statistics included the use of (%) frequencies that are absolute, relativistic, central and dispersive measurements (mean and standard deviation respectively). Tables were utilized for presenting quantitative facts while prose was employed to explain them. The study also employed inferential statistics to determine the relationship between strategic planning, and non-governmental organizations. The investigator performed several regressions in order to establish the strength of the association between independent and dependent variables.

## 4.0 RESULTS AND DISCUSSIONS

### 4.1 Descriptive Statistics

#### Strategic Planning and Performance

The researchers asked the respondents to assess their agreement on influence of strategic planning on performance of NGOs.

**Table 1: Strategic Planning and Performance**

Statement	Mean	Std. Dev
Organization positioning	3.941	0.047
Scoring systems	3.549	0.083
Systematic re-orientations	3.725	0.223
Environmental scanning	3.615	0.185
Employee participation	3.961	1.210

**Source: Survey data (2021)**

Based on the study findings, it was established that respondents agreed to a very great extent that employee participation and organization positioning enhance performance of NGOs as indicated by the mean score of 3.96 and 3.94 respectively. Respondents also agreed to a very great extent that the effect of systematic re-orientations enhance performance of NGOs as depicted by the mean score of 3.725. In addition, respondents to a large extent agreed that environmental scanning and scoring systems enhance performance of NGOs as depicted by the mean score of 3.615 and 3.549 respectively.

#### Aspects of Non-Governmental Performance

The respondents were asked to agree on the aspects related to NGOs performance.

**Table 2: Aspects of MSMEs Performance**



Statement	Mean	Std Dev
Resource utilization	3.915	0.832
Social mission's fulfilments	3.944	0.723
Corporate social responsibility	3.861	1.151
Accountability	3.832	0.851
Resource mobilizations	3.962	1.206

**Source: Survey data (2021)**

The study demonstrated that resource mobilizations as seen with the average score of 3,962. The respondents also believed that social mission's fulfilments influence NGOs performance as demonstrated by the average score of 3,944. Respondents also said that resource utilization, corporate social responsibility and accountability influence NGOs performance as demonstrated by average scores of 3.861, 3.832, and 3.832, respectively.

## 4.2 Inferential statistics

### Correlation Analysis

To show correlation between the study variables and their findings the study used the Karl Pearson's coefficient of correlation (r).

**Table 3: Karl Pearson's Coefficient of Correlation**

		Performance of NGOs
Performance of NGOs	Pearson Correlation	<b>1</b>
	Sig. (2-tailed)	
Strategic Planning	Pearson Correlation	0.815
	Sig. (2-tailed)	.0032

**Source: Survey data (2021)**

From the findings, it was clear that there was a positive correlation between strategic planning and performance of NGOs as shown by a correlation figure of 0.815, These finding concurs with research conclusions by Yarmohammadian, et al, (2021) revealed a strong positive relationship between strategic planning and operational effectiveness of Palestine private universities

### Regression Results

Further the researcher conducted a multiple regression analysis so as to establish the relationship strategic planning and level of financial support, the index of performance of NGOs as index of dependent variable was regressed upon level of strategic planning a composite of independent variable.

**Table 4: Model Summary**

Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate
1	0.815	0.664	0.314	0.4211

- a. Predictors: (constant) Strategic Planning  
 b. Dependent: Variable: Performance of NGOs

**Table 5: ANOVA**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2.28	1	2.280	9.956	.004 <sup>b</sup>
Residual	59.54	260	0.229		
Total	61.82	261			

- a. Dependent Variable: Performance of NGOs

**Table 6: Coefficient**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.821	455		-.004	.001
Strategic planning	.523	.218	.489	2.399	.012

- b. Dependent: variable: Performance of NGOs

**Source: Research Data (2021)**

The regression equation obtained from this output was: -

$$\text{Performance of NGOs} = -1.821 + 0.523 \text{ Strategic planning}$$

From the findings as shown on table above, the value of adjusted R square for the regression of Strategic planning on performance of NGOs is 0.314 which mean that Strategic planning explains 31.4% of variation on Performance of NGOs.

From the ANOVA results the F-ration F-ratio (1, 261) = 9.956 for this relationship is significant at  $p < 0.004$ , which indicates that the model significantly predicts the outcome of the relationship between Strategic planning and performance of NGOs.

The beta un-standardized coefficient for level of financial support is 0.523 is also significant at  $p < 0.004$ , which means that when level of Strategic planning changes by one unit in the measurement scale, performance of NGOs by 0.523 units.

The coefficient for the constant term is -1.821, implying that when Strategic planning is zero, performance of NGOs would have a default value of -1.821. The implication of the results is that there exists a significant positive relationship between level of strategic planning and performance of NGOs.

**5.0 CONCLUSION AND RECOMMENDATIONS**

On the first objective, the study concluded that the exist a positive relationship between Performance of NGOs and Strategic planning, A strategic plan helps to define the direction in which an NGOs must travel, and aids in establishing realistic objectives and goals that are in line with the vision and mission charted out for it. A strategic planning, offers a much-needed

foundation from which an NGO can grow, evaluate its success, compensate its employees and establish boundaries for efficient decision-making.

The study recommends that NGO should embrace strategic planning. NGO should use strategic planning as a hinge where an organization swings for success. Strategic planning will ensure performance targets are met, and the NGOs continue to grow. Strategic planning will provide overall direction in implementation of plans and policies designed to achieve objectives and also ensure equity in allocation of resources to implement the plans. With a strong strategic plan, NGO can be proactive rather than merely reacting to situations as they arise. Being proactive allows organizations to keep up with the ever-changing trends in the market and always stay one step ahead of the competition.

### REFERENCES

- Bryson, J. M., Edwards, L. H., & Van Slyke, D. M. (2018). Getting strategic about strategic planning research.
- Burugu, M. N. (2018). *Influence of Strategic Planning on Performance of Naivas Limited in Kenya* (Doctoral dissertation, University of Nairobi).
- Calabrese, T. D., & Gupta, A. (2019). A replication of “agency problems of excess endowment holdings in non-governmental makingfirms. *Public Finance Review*, 47(4), 747-774.
- Girod, S. J., & Whittington, R. (2017). Reconfiguration, restructuring and firm performance: Dynamic capabilities and environmental dynamism. *Strategic Management Journal*, 38(5), 1121-1133.
- Glaeser, E. L. (Ed.). (2019). *The governance of non-governmental making organizations*. University of Chicago Press.
- Hasan, N., Sonnenschein, C., & Soto, A. M. (2019). Vitamin D3 constrains estrogen’s effects and influences mammary epithelial organization in 3D cultures. *Scientific reports*, 9(1), 1-11.
- Intezari, A., & Gressel, S. (2017). Information and reformation in KM systems: big data and strategic decision-making. *Journal of Knowledge Management*.
- Jardioui, M., Garengo, P., & El Alami, S. (2019). How organizational culture influences performance measurement systems in SMEs. *International Journal of Productivity and Performance Management*.
- Jayawarna, S., & Dissanayake, R. (2019). Strategic Planning and Organization Performance: A Review on Conceptual and Practice Perspectives. *Archives of Business Research*, 7(6), 155-163.
- Kitonga, D. M. (2016). The role of determining strategic direction on not-for-profit organizational performance in Nairobi County in Kenya.
- Kitonga, D. M. (2017). *Strategic leadership practices and organizational performance in non-government organizationsin Nairobi County in Kenya*, Unpublished Doctoral dissertation, COHRED, JKUAT.

- Kitsios, F., Kamariotou, M., Madas, M. A., Fouskas, K., & Manthou, V. (2019). Information systems strategy in SMEs: critical factors of strategic planning in logistics. *Kybernetes*.
- Momanyi, J. (2018). The impact of TQM implementation on the organizational performance of Kenya manufacturing SMEs. *The TQM Journal*.
- Ongonge, J. (2018). Relationship between strategic planning and organization's performance in Non Governmental Organizations (NGOs): a case of Actionaid, Kenya (Doctoral dissertation, University of Nairobi).
- Ott, T. E., Eisenhardt, K. M., & Bingham, C. B. (2017). Strategy formation in entrepreneurial settings: Past insights and future directions. *Strategic Entrepreneurship Journal*, 11(3), 306-325.
- Owolabi, Y. (2017) the evaluation of leadership and organizational performance in small scale industries in Nigeria, a case of the selected small scale industries in Aba, Abia state, Nigeria
- Papke-Shields, K. E., & Boyer-Wright, K. M. (2017). Strategic planning characteristics applied to project management. *International Journal of Project Management*, 35(2), 169-179.
- Pasichnyi, O., Levihn, F., Shahrokni, H., Wallin, J., & Kordas, O. (2019). Data-driven strategic planning of building energy retrofitting: The case of Stockholm. *Journal of cleaner production*, 233, 546-560.
- Preciado, J. D. (2015). *Strategic Planning in the Public Sector: A Case Study* (Doctoral dissertation, California State University, Sacramento).
- Rahman, N. R. A., Othman, M. Z. F., & Ab Yajid, S. (2018). A comparative study: the impact of strategic leadership practice on Toyota and proton". Organization performance, strategic orientation and operational strategy as dependent variable. *Journal of Management & Science*, 16(1).
- Romanchenko, Y., Tyutyunnyk, S., & Tyutyunnyk, Y. (2019). Organization of activity and accounting for non-governmental making organizations: the foreign experience.
- Sandada, M., Pooe, D., & Dhurup, M. (2014). Strategic planning and its relationship with business performance among small and medium enterprises in South Africa. *International Business & Economics Research Journal (IBER)*, 13(3), 659-670.
- Wanyama, M. T., & Nyaga, J. (2019). Strategic Leadership Practices and Performance of Banking Sector in Kenya: A Case Study of Equity Bank Limited, Head Office. *Journal of Human Resource & Leadership*, 3(3), 63-78.