



**Exploring the critical success factors for implementing an effective
strategy at the South African Institute of Chartered Accountants in
Gauteng**

by

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Declaration

I, **Nolwazi Notununu**, do hereby declare that this dissertation, titled: exploring the critical success factors for implementing an effective strategy at the South African Institute of Chartered Accountants in Gauteng is the result of my investigation and research and that this has not been submitted in part or full for any other degree to any other University.

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03 June 2022

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Dedication

I dedicate this dissertation to my three daughters: Kuhle, Kwakhanya and Kukokonke.

These are my wonderful angels who inspire me every day, to become a better person and to always work harder, to build a better future for them and the generations to come.

My kids have taught me the true meaning of what patience, love and kindness really is about and that it is my journey worth travelling.

Thank you, my baby girls, for your understanding during this journey, mommy loves you always.

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Abstract

In an environment where the chief executive officer changes every five years, it is critical to have a well-defined strategy implemented so that the organisation can successfully achieve its vision. Therefore, it is equally important for strategy implementers at all levels to frequently answer the question: "What are the critical success factors for implementing an effective strategy?" which is the area of study. The purpose of this study was to identify critical success factors for the implementation of an effective strategy through a critical literature review and to identify gaps between strategy formulation and implementation at the South African Institute of Chartered Accountants (SAICA).

A qualitative approach using a purposive sampling technique was used to select a sample of eight participants for the interviews. Examining the critical success factors for implementing an effective strategy is a means of improving the effectiveness and efficiency of strategy implementation. The target population was twenty employees involved in strategy implementation at SAICA and based in Gauteng Province. Of the eight participants invited to participate in the interview, all attended. Data gathered was manually themed and coded for effective analysis and was aligned to literature that was reviewed. The findings show that while the majority of participants confirmed that the strategy formulation process is generally carried out efficiently in the organisation, there appears to be a gap in interpretation at the departmental level. The inconsistency highlighted by participants is due to the fact that each department links the defined strategy to the actions specific to their area without fully understanding what is happening downstream and upstream. The findings confirm the following critical success factors for effective strategy implementation: effective employee engagement, properly defined culture, collaboration (cross-departmental), effective change management, optimal use of internal expertise and knowledge. It is recommended that the organisation consider establishing a permanent strategy execution office to ensure that the link between the formulated strategy and the implemented strategy remains solid to achieve effective strategy implementation.

Key words: Strategy, strategy execution, strategic management, change management

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List of Acronyms

DA VINCI	:	Da Vinci Institute
FAIS	:	Financial Advisory and Intermediate Services
IIA SA	:	Institute of Internal Auditors South Africa
IRBA	:	Independent Regulatory Board for Auditors
SAICA	:	The South African Institute of Chartered Accountants
SAIPA	:	South African Institute of Professional Accountants
SEO	:	Strategy Execution Office
SIL	:	Strategy Implementation Liabilities
VUCA	:	Volatility, Uncertainty, Complexity, Ambiguity

1 CHAPTER ONE

INTRODUCTION

1.1 Introduction

The approach that effective management in different organisations takes in implementing strategy is a concept that is widely discussed in both the new and old literature reviewed for this study. Grünewälder (2014:1) mentions that a company's strategy is described as management's action plan for running the company and conducting operations. The executives of a company come together to discuss and agree on the path and direction that the company wants to take for a certain period of time, usually for several years. A number of factors are reviewed, such as risks, dependencies and assumptions, and finally a corporate strategy is formulated. SAICA operates in the same way, with senior management and senior executives taking time out every five years to discuss and agree on the strategic direction of the organisation (see Figure 1.1). In preparation, various discussions are held with key stakeholders, mainly in the form of surveys, with the key stakeholders being SAICA members and internal staff.

Similarly, Tapera (2014) noted that organisations need to recognise the importance of devising and effectively implementing strategies that can help them create sustainable competitive advantage. Tapera (2014) stated that leaders should discuss the organisation's current position and ensure that they are all on the same page before designing and implementing a new strategy. Therefore, every organisation should have a clearly defined strategy so that once it is implemented, it will be effective (Aithal & Aithal, 2020) and is seen as the best way to ensure that the company's goals are easily achieved. Considering the views shared by Tapera (2014), the researcher decided to conduct this study to identify the critical success factors for implementing an effective strategy in SAICA. The next section elaborates on the background of the study.

1.2 Background to the Study

In this study, the researcher refers to a corporate organisation to denote a business. Therefore, the business strategy, which is the focus of this study, mainly refers to the implementation of the strategy and, in particular, the challenges it faces. SAICA's operating model consists of three main levels, which are represented by colour coding in Figure 1.1.

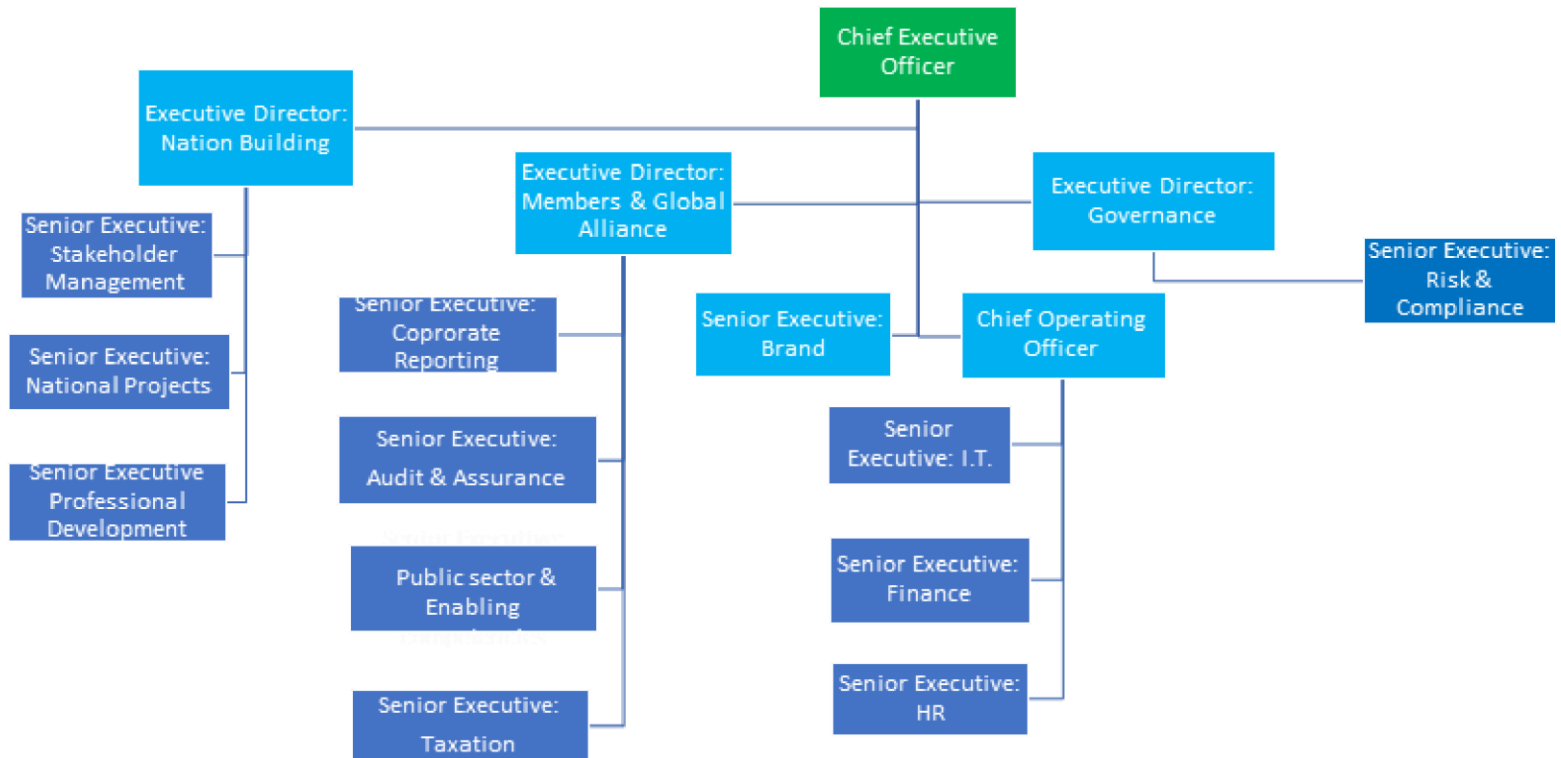


Figure 1.1: SAICA's Operating Model

SAICA is a leading association of chartered accountants in South Africa (SA) and one of the leading institutes worldwide. Its mission is to protect the professional designation of Chartered Accountants South Africa (CASA) and to develop responsible leaders. SAICA is headquartered in Johannesburg with additional offices in Bloemfontein, Cape Town and Durban. In this study, SAICA offices are referred to as regions.

Figure 1.1 shows SAICA's operating model, which came into effect in September 2018 and consists of three main levels, namely: the Chief Executive Officer (CEO), Executive Directors and Senior Executives. The three levels form the decision-making body responsible for formulating SAICA's strategic direction. Their role is also to ensure that the defined strategy is effectively communicated to all SAICA stakeholders (both internal and external) and to ensure that it is successfully implemented.

SAICA is passionate about its mission to develop responsible leaders. This is evidenced by the fact that "this goal is an integral part of the organisation's strategy and its strong emphasis permeates to all levels of the organisation" (Lamola, 2018:1).

The section below briefly describes the changes being implemented at SAICA in support of the strategic intent to "develop responsible leaders."

According to Lamola (2018:1), a responsible leader is a value creator who has:

- i. A unique competence set;
- ii. Subscribes to a defined code of conduct;
- iii. Is committed to and values lifelong learning; and
- iv. Contributes to greater society".

To achieve all this, SAICA undertook a reorganisation in 2018. The goal of this journey was to improve efficiency and effectiveness and position SAICA for continued growth and sustainability (Lamola, 2018). The reorganisation ensured that the strategies of each of SAICA's business units were aligned with the overall strategy of the organisation. The operating model mentioned above emerged from

this change. In addition, the scorecards of the business units, which permeate down to the individual employees, were aligned with the organisation's scorecard.

In addition to this structural change, SAICA launched the Ushintsho programme in 2018. This is one of SAICA's digital transformation initiatives that aims to provide a comprehensive view of SAICA's value chain, improve member experience, and increase business process efficiency through the programme:

- i. Implementation of a modern Customer Relationship Management (CRM) system;
- ii. Replacement of legacy applications with the new CRM system;
- iii. Integration of current applications (that will not be replaced) with the new CRM system; and
- iv. Migration of data from legacy systems to the new CRM.

Employees were initially concerned about all these ongoing changes in the organisation. Some saw it as a cost-cutting measure and were concerned about the impact it would have on their jobs. Other employees had to adjust to new or changed tasks that resulted from the new structure.

This behaviour was to be expected, as the project by its very nature has a direct impact on how employees currently work. As a result, in all her communications with staff, the CEO repeatedly emphasised the scope of the project to reassure staff. However, this approach was insufficient because proper change management was needed.

Jones, Firth, Hannibal and Ogunseyin (2019) suggest that the main reason for change project failure is often the lack of effective change management. Jones *et al.* (2019) indicates that change management is a critical component of corporate strategy implementation, as it should be part of the broader strategy implementation plan. Kotter (2012) is one of many scholars who have cited various reasons for this failure, including the following:

- i. Lack of clearly defined structure;
- ii. Lack of top management structure;

- iii. Clear vision; and
- iv. Buy-in.

1.3 Ontology and Epistemology

Moon and Blackman (2017) explain that ontology refers to understanding reality and its nature. It is how and individual views the world from his or her own reality (Da Vinci Guide, 2016). Moon and Blackman (2017) believe that ontology is an important aspect in research to determine how certain the researcher can be about the reality of the objects they are studying.

1.3.1 Ontology

The researcher's ontology can be explained as subjectivity, having worked as a business analyst on various projects over a period of about 15 years, including various roles directly or indirectly related to strategy implementation. As a passionate analyst and problem solver, the researcher seeks to understand why a good strategy fails and identify any inefficiencies in the implementation processes so that a workable solution can be derived. Therefore, she participates in this study with her own perception of the research context but remained independent and vigilant throughout the study to avoid any form of bias, collecting data through semi-structured interviews that were recorded. The researcher used interpretivism to support the qualitative method, a process that relied primarily on the experiences of the participants. The information collected served as the basis for evaluating the implementation of an effective strategy, which is a phenomenon within the scope of this study.

1.3.2 Epistemology

Epistemology, or theory of knowledge, is concerned with the nature, sources, and limits of knowledge (Moon & Blackman, 2017). Epistemology examines how individuals search for what they do not know (Da Vinci Guide, 2016). Epistemological orientations shape and determine our view of the world and reality. "They also provide us as authors with the guiding principles on which to base our methods" (Moon & Blackman, 2017:1). In recent theories, epistemology

is still seen as the main factor in encouraging the researcher to set boundaries in their research and to strive to uncover any form of knowledge.

Creswell (2007) states that, for a qualitative study, the principle of epistemology suggests that the researcher gets as much closer as possible to the participants to uncover any form of information that benefits the study at hand. Qualitative research spends time at the scene to ensure that the context, as the way participants do things, is well understood. This is the reason for time spent on site. In support to this old belief by Creswell (2007), Creswell and Poth (2016) states that, the more time spent on site, the more information is also obtained about how much participants know.

Semi-structured interviews were conducted to understand participants' views on the critical success factors for implementing an effective strategy. Constructivism was chosen for this study as this worldview is consistent with the qualitative research conducted. Vos, Strydom, Fouche, and Delport (2011) describe constructivism as a worldview that focuses on building a partnership with participants in which they are involved in all phases of the process and seek to understand the world in which they live. In a qualitative study, the researcher must involve the participants up front and create a shared understanding of the object of study. In this way, the participants understand the context of the study and their involvement in it, which is important for the researcher because gathering different perceptions about certain aspects ultimately makes it easier to arrive at a valid opinion. Madni (2015) endorses this approach, noting that involving participants up front and working together leads to obtaining buy-in from participants and avoiding duplication of effort.

According to Creswell and Poth (2016), constructivism refers to the way in which a larger structure is composed of various small components. In general, individuals seek to understand what is happening around them (in the society in which they live and, in the workplace) in order to develop subjective meanings for their experiences. These meanings are in turn directed toward other objects or things. These meanings vary from one individual to the next, leading the

researcher to look for the complexity of views rather than limiting meanings to a few categories or ideas.

In this study, the researcher applied the philosophy of interpretivism as it was relevant to support the principle of constructivism. Ritchie, Lewis, Nicholls and Ormston (2013) suggest that interpretivism accounts for the fact that different people see the same thing differently, react to it and behave accordingly. Similarly, Trauth (2011) classified the philosophy of interpretivism as that which helps the researcher understand the processes and explore the ways in which the researcher is affected by and responds to phenomena.

1.4 Problem Statement

Every five years, SAICA develops an organisational strategy, with a set of objectives to achieve. The researcher observes that SAICA has over a period of years not achieved on time, all the objectives that are set out in its organisation strategy. This has resulted in stakeholders questioning the effectiveness of the SAICA strategies as highlighted through the survey results obtained previously from key stakeholders. Srivastava (2015) suggests that the organisational and information systems are the driving power behind the effective strategy execution. The biggest challenge at SAICA, is the ineffective execution of the strategy, despite all the effort put in place, to formulate the organisation's strategy. It is this challenge that have encouraged the researcher to undertake this study, the aim of which is explained in the section below.

1.5 Aim of the Study

The aim of this study is to explore the critical success factors for implementing an effective strategy at the South African Institute of Chartered Accountants in Gauteng Province to determine the extent to which SAICA has established an organisational structure and set of business processes related to business strategy and information technology capabilities.

1.6 Research Objectives

The research objectives are:

- i. To investigate the link between strategy formulation and implementation and identify any perceived gaps between the two that inhibits the strategy from becoming effective;
- ii. To identify gaps between the current practices at SAICA and studied theories;
- iii. To explore critical success factors for implementing effective strategy, such as an implementation plan; and
- iv. To evaluate if tools used in the strategy implementation process are applied appropriately, based on the identified challenges.
- v. To offer recommendations to various stakeholders on best practices for effective strategy implementation.

1.7 Research Questions

The question that the research study seeks to find responses to is: what are the critical success factors for implementing an effective strategy? The research question is further broken down into the following sub questions:

- i. What is the link between strategy formulation and implementation?
- ii. What are the gaps between the current practices at SAICA and studied theories?
- iii. What are the critical success factors for effective strategy implementation?
- iv. What tools should be used in the strategy implementation process based on the identified challenges?
- v. What recommendations be offered to various stakeholders on best practices for effective strategy implementation?

1.8 Research Methodology

Haradhan (2018) explains that research methodology refers to the way in which the researcher systematically solves the research problem. It allows the researcher to proceed step-by-step and understand the reasoning behind it.

Khalid, Abdullah and Kumar (2012) describe research design as the phase of the research planning process that describes the researcher's intended approach to answering the research question. This includes the entire process from the formulation of a hypothesis and its operational implications to the final analysis of the collected data. Khalid *et al.* (2012) add that the research design provides some structure to the research and provides a plan for the approach the researcher intends to take to obtain empirical evidence related to the problem.

This study used a qualitative, interpretive, and descriptive research approach. Furstenberg (2010:66) mentions that "the object of study in qualitative research is the world defined, experienced, and seen by the participants; the process of data accumulation is open, flexible, and not highly regimented; the method of data analysis is not based on numerical-mathematical ground rules; and the research process is inherently cyclical."

Baker and Edwards (2012) believe that sample size decisions depend on the nature and purpose of the study, with participant feedback providing context and reality clues to consider when participating in a study. Both research objectives and practicalities must be considered, such as the time available to conduct the study, the circumstances in which participants may influence a decision, their availability, and the level of their reasoning.

Palinkas, Horwitz, Hoagwood (2015) recommend two types of sampling that a researcher can use when selecting participants for their study, probability sampling and non-probability sampling. Palinkas *et al.* (2015) refer to probability sampling as the standard method in which as many participants as possible can represent the population. In addition, Palinkas *et al.* (2015) highlighted that there are different types of sampling methods that fall under both probability and non-probability sampling methods. The sampling techniques that most people are

familiar with and that are used in qualitative research are purposive sampling (non-probability and the sample is determined by the researcher), quota sampling (non-probability but representative of the population), and snowball sampling (includes participants who have been referred by other participants).

In this study, the researcher used purposive sampling, and the sample size depended on reaching data saturation. The researcher noticed a common trend in the data collected, from one participant to another, and recognised during the process that the point of data saturation had been reached and was therefore satisfied that no new ideas would emerge. In analysing the data collected, the researcher followed the thematic analysis approach by recording the views expressed by the participants during the interviews and later transcribing them verbatim.

1.9 Assumptions

Based on the objectives, the following section describes the assumptions made in this research.

First, the level of involvement of lower management (the executors) in strategy formulation discussions is insufficient to close the gap between strategy formulation and implementation. The literature reviewed shows that lower levels of management generally strongly associate their strategic role with traditional perspectives. Tarakci, Ates, Floyd, Ahn, and Wooldridge (2018) referred to lower management involvement in strategy as "divergent managerial strategic behaviour," which refers to the behaviour in which lower management always finds a way to creatively develop new ideas and bring them to the attention of upper management or directors.

Second, there is some mismatch between the corporate strategy and the technology strategy, namely are the tools sufficient and the environment suitable to successfully implement the corporate strategy. The researcher arrived at this assumption by seeking answers to the following questions: How do investments in technology align with business strategy? How does the location of departments working with customers affect the delivery of services to customers? In this

context, the researcher found that the existing infrastructure at SAICA does not currently support an environment where business and technology work together effectively.

Finally, the SAICA technological environment is so unstable that it is very difficult for companies to develop new initiatives and/or improve existing ones in order to implement the corporate strategy. This is the result of past behaviour caused by a silo mentality where changes were implemented without proper analysis of the likely impact of the strategy.

1.10 Research Philosophy

Gemma (2018) highlights that there are three research philosophies that can be used in conducting research to collect data, namely phenomenological (qualitative), positivist (quantitative), and mixed methods research. For this study, a qualitative approach was used to collect the necessary data. This study used a qualitative, interpretivist, and descriptive research approach, which Creswell and Guetterman (2018) describe as the approach to data collection, analysis, and report writing. The researcher's choice of this method is motivated by her belief that it can be achieved through its application to the study. Austin and Sutton (2014) consider qualitative research to be that which enables the researcher to explore what they truly believe. This is one of the reasons why the researcher believes that the qualitative research method is more appropriate for this study, and it is based on the researcher's ontology, as explained in the previous sections.

1.11 Theoretical Framework

As a participant and contributor to the implementation of business strategy, the researcher notes that there are challenges at the SAICA when it comes to the successful implementation of business strategy. In addition, the researcher seeks to test Hiatt's (2006) thesis that the main contributing factor to why change implementation often fails is a lack of effective change management. Das (2019) concludes that an organisation that chooses to use Hiatt's (2006) ADKAR has made the right decision as it is still considered effective change management.

ADKAR stands for: Awareness; Desire; Knowledge; Ability and Reinforcement and is discussed in more detail in Chapter 2. The researcher finds the inclusion of Hiatt's (2006) ADKAR model relevant, as one of the means to test whether change management forms part of the critical success factors for successful strategy implementation at SAICA, to align with the objectives of this study.

Furthermore, Hiatt and Creasy (2012) observe that the concept of change management should be embraced by organisations as the key component to ensure there is always alignment between the speed that business changes and that which employee adopt the change, as demonstrated in figure 1.2 below:

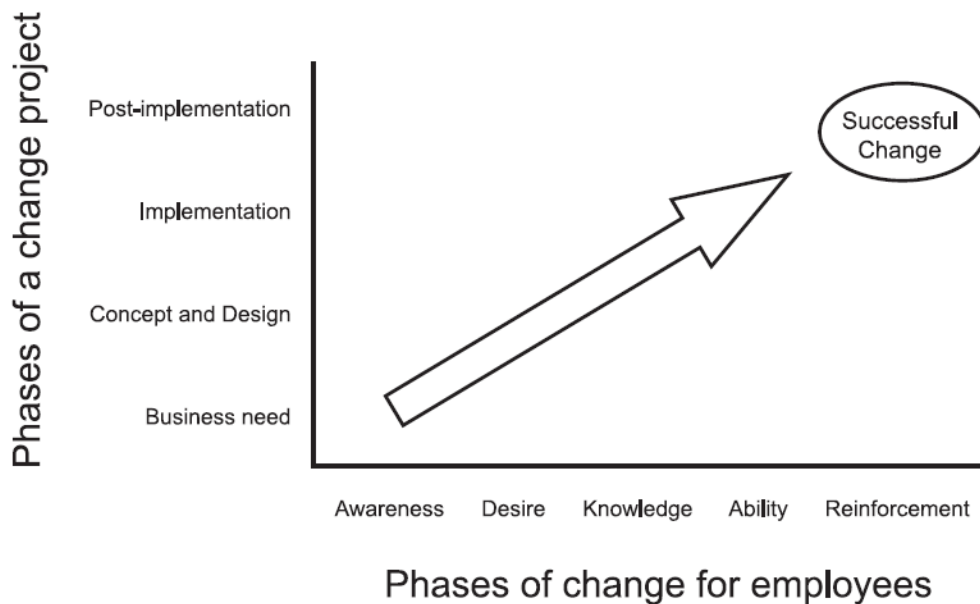


Figure 1.2: Change Management: Graphical presentation of the Hiatt (2006) ADKAR model, against business change - Hiatt and Creasey (2012)

Hiatt and Creasy (2012), in figure 1.2, demonstrate that where there is alignment the results will always be that of a successful change.

1.12 Delimitation and Scope of the Study

Only project leaders and managers at the senior, middle, and junior level working at the Illovo SAICA offices in Gauteng were included in this study. In addition, all

participants and interviews are based in Illovo SAICA offices in Gauteng. Due to time constraints to complete this study, as well as the challenges encountered as a result of the Covid 19 and lockdown regulations in South Africa, the participation from the regional offices in other provinces outside of Gauteng was excluded from this study.

1.13 Significance of the Study

SAICA as an organisation can benefit from the study in several ways. First, the results of the study help identify whether there are gaps between the formulated strategy and its implementation that need to be addressed. Second, the study uncovers any discrepancies between decision makers and implementers. Third, it aims to ensure that the strategy is implemented as planned and that the organisation's overall goal is achieved. The results of this study also contribute to academic knowledge and allow other researchers to draw conclusions or compare the results with their studies.

1.14 Ethical Considerations

In this study, ethical considerations were applied in that the research was approved by the Ethics Committee at Da Vinci (Appendix B). Furthermore, approval to conduct this study was obtained from SAICA (Appendix A). In addition to this, participants were assured about the confidentiality of their responses and granted consent which gave them rights and permission to withdraw from the study should they become uncomfortable to continue at any point in time.

In the consent form, also provided are the contact details (email address and cell phone numbers) for the researcher as well as that of the supervisor, should the participants want to access the findings of the study. There are other ethical considerations also. In addition to the auto recording via the Teams platform, field notes were taken which at a later stage were transcribed verbatim. This was to ensure that data collected was unambiguous and complete without any basis of misperceptions and assumptions. The recordings on Teams were transferred to an external drive and kept at safe storage and were permanently deleted from the

Teams platform. The information will be kept for three years after the completion of the study and later destroyed permanently.

1.15 Format of the Study

The study is formatted as follows:

- i. Chapter 1: Introduction - this chapter introduces the study area, states the problem and the objective of the study. It also presents the research objectives and the research questions that form the basis for this study.
- ii. Chapter 2: Literature review - this chapter reviews the literature to support the findings of this study.
- iii. Chapter 3: Research methodology: this chapter explains the research methodology used to collect data.
- iv. Chapter 4: Presentation of results. The views of the participants collected in the interviews are presented in Chapter 4. Chapter 5: Interpretation and discussion of the results.
- v. Chapter 5: Discussion of the findings. This chapter provides an interpretation and discussion of the results. Literature is used to support the findings.
- vi. Chapter 6: Conclusion and recommendations: This chapter concludes the study and provides recommendations based on the findings.

1.16 Conclusion

In this chapter, the background of the study was presented. The problem statement and the objective of the study formed the basis for the investigation. The research questions formulated guided the interview questions. It is pointed out that strategy formulation and implementation is critical for any business. The high failure rates of companies are mainly due to poor strategy implementation. The research questions and objectives formulated in this chapter form the basis for the literature review presented in the next chapter.

2 CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

In this chapter, the literature was reviewed according to the research objectives formulated for this study. The purpose of the chapter is to provide additional theories to support the study, which will also help answer the research question, "What are the critical success factors in implementing an effective business strategy?" According to Carey (2013), a scholarly literature review aims to identify the background and characteristics of the problem or issue by referring to previous work and relating theories and ideas to the problem.

Similarly, Babbie (2011) concluded that the literature review states the following about the study:

- i. What other scholars have said about the specific topic;
- ii. Other theories that address the same topic;
- iii. existing information from previous research;
- iv. Conflicts or commonalities related to previous studies; and
- v. Gaps in previous studies that can be supplemented and filled by the current study.

In this chapter, the researcher uses a literature review in conjunction with specified models relevant to the objective of the study to examine the impact of the VUCA environment on the successful implementation of an effective strategy. The VUCA environment is explained in the following section.

2.2 VUCA Environment

Bennet and Lemoine (2014) conclude that the VUCA concept originated at the United States Army War University after the collapse of the Soviet Union to describe conditions resulting from the Cold War. Since then, it has been adopted by companies and organisations in all industries and sectors to support leadership and strategic planning. The acronym VUCA, stands for:

- i. Volatility (unprecedented) – speed and turbulence of change. On the other hand, Sullivan (2012) noted that the concept of "volatility" refers not only to the concepts of uncontrollable speed and turbulence, but also to the nature, magnitude, and scope of change.
- ii. Uncertainty - even the results of familiar actions are unpredictable. According to Kinsinger and Walch (2012), this idea refers to the unpredictable circumstances that are external to the organisation and have a negative impact internally.
- iii. Complexity - enormous interdependencies in globally networked economies and societies. Consequently, organisations can no longer operate in isolation. For an organisation to remain relevant and sustainable, leadership must take into account the needs of the industry, both locally and globally, and be flexible. This complicates organisational decision making due to the complexity of the operating environment. This additional and complex level creates overwhelming situations that lead to turbulence and confusion (Raghuramapatruni and Kosuri, 2017).
- iv. Ambiguity - a multiplicity of options and possible outcomes leading to ambiguous situations that lack certainty (Goodman, 2017).

Therefore, it seems that the VUCA environment described above requires an organisation whose leadership plans go beyond traditional thinking and approaches. In other words, decision making about the future can no longer be based solely on past insights, but also requires new approaches (Sullivan, 2012)). For this reason, the researcher has identified the connection as well as the interdependence between the VUCA world and the implementation of an effective strategy, which will be further explored in the next section.

2.3 Strategy Implementation

According to Grant (2016), strategy implementation involves several elements, namely allocating resources, motivating employees, selecting an appropriate organisational structure, and establishing appropriate management systems. In other words, proper planning of the strategy implementation process should be done in terms of allocating the right resources such as technology, information,

people, and systems, which Da Vinci (2017) refers to as TIPS models. In other words, leadership needs to understand the entire organisation and its needs before starting strategy implementation.

The TIPS model is supported by various old and new literature, such as Senge (2003), who stated that the realm of systems thinking recognises the web of interconnectedness between the universe and the individual contribution to that interconnectedness. Senge (2003) went on to encourage global leadership to find more innovative ways of doing things, calling it "true innovation that brings in a new approach to solving the world's known problems, such as poverty, rather than continuing with the same approach as in the past. Similar to Senge's notion of networking, as described above, Fillion, Koffi, and Ekionea (2015) believe that systems thinking requires an organisation whose behaviour is to continuously make extra efforts to uncover new knowledge and share it throughout the organisation, a concept they refer to as a learning organisation.

Furthermore, Balibouse (2019) suggests that leaders in the new world of work must demonstrate a deep understanding of the principles and implications of systems thinking. Therefore, consideration of the assumptions, principles, and conceptual algorithms should be a prerequisite before making a decision to intervene in a living system that will impact leadership, culture, behaviour, and performance in a purposeful transformation. The concept of systems thinking provides a conceptual framework that emphasises the importance of understanding that individual components such as technology, information, processes, and systems that organisations use as a means of operation should be considered as a whole rather than as individual elements.

However, Bohm (a seminal author) argues that it is crucial to focus on the relationship between the parts rather than the parts themselves, as this is akin to trying to reconstruct the remains of a broken mirror to see its true reflection (Bohm, 1998). In addition, Bohm (1998) states that systems thinking supports the importance of an appropriate planning phase in the strategy formulation and implementation stages. Despite all these old theories that seem to put more emphasis on proper planning, Aguinis (2013) emphasises that poor

implementation or organisational performance is still a problem in most organisations. Therefore, it is necessary to properly identify the critical success factors in planning and implementing an effective strategy.

Dinwoodie, Quinn, and Mc Guire (2014) also believe that strategy implementation is still poorly understood because people view it from different perspectives. Moreover, the relationship between organisational strategy and strategy IT should be strong enough to flexibly use the resources of IT to achieve organisational goals Luftman, Kempaiah and Nash (2005) cited in Elmorshidy, (2013).

For the above reasons, the researcher decided to investigate the strategy implementation gap mentioned in the above section using the liability approach defined by Van der Merwe (2013). Van der Merwe (2013) identified three liabilities in strategy implementation (SIL), highlighted in Figure 2.1 below:



Figure 2.1: Strategy Implementation Liabilities (SIL)

SIL are defined as negative effects, harmful influences and processes that occur during strategy implementation. This idea is supported by Pretorius (2009) in that organisations need to be aware of these liabilities as they can potentially lead to economic losses and erosion of competitive advantage. Pretorius (2009) emphasised that it is important for strategy executors to be aware of SIL. They are interdependent (commitment binding) and therefore must respond with individual strategies (decision making binding) that take into account their strengths and weaknesses. Overcoming these SIL requires more time because

they are hidden in the processes (liability of perceived institutional support). Therefore, this requires joint efforts, such as the use of organisational resources.

For leadership to overcome these liabilities in a VUCA environment, Fen (2017) suggests that a new approach to leadership development is needed. Fen (2017) also noted that the following leadership capabilities are needed to cope with SILs:

- i. Shared vision should be focused on the big picture;
- ii. Collaboration - knowledge, skills, experience, and diverse viewpoints of employees will in turn inspire and drive them to achieve organisational goals; and
- iii. Fostering an agile culture, which includes assessing the culture to understand why things happen the way they do. For this study it was necessary to link the above stated leadership capabilities to the research question using 'an onion'. This relationship is given in the context of the VUCA environment as shown in Figure 2.2.

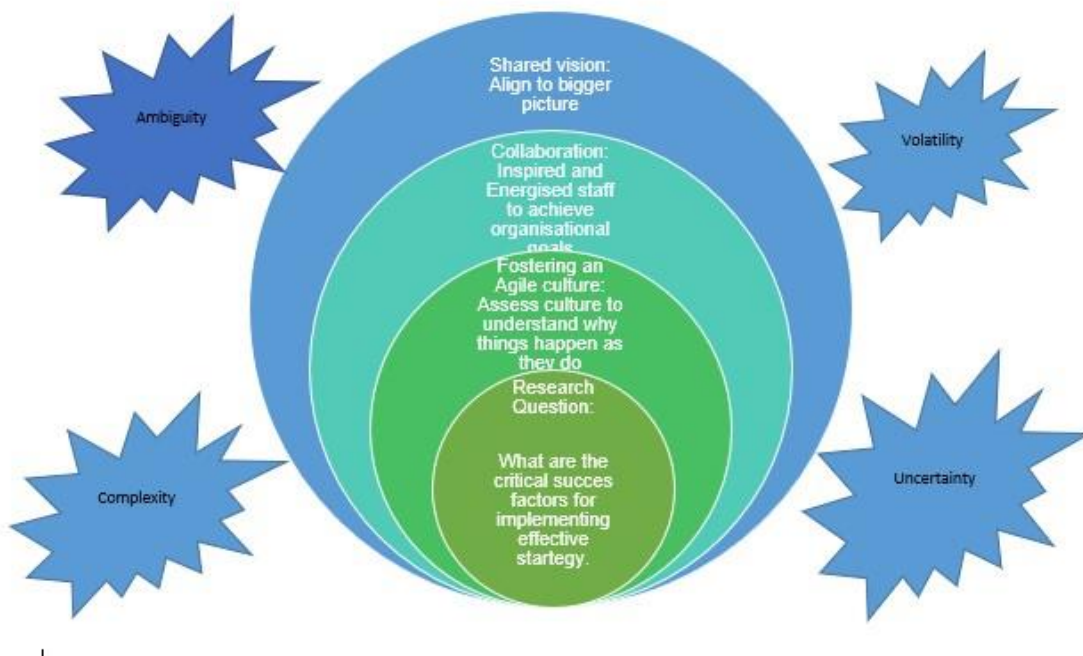


Figure 2.2: Approach to successful implementation of an effective strategy (Fen, 2017)

Kaplan and Norton (2006) believe that leaders who lead effectively in the VUCA environment should be able to understand and lead individuals who are constantly trying to adapt to the dramatic changes mentioned above while implementing organisational strategy (which must continuously translate the challenges of the external environment into internal efforts). This concept is supported by Sull (2017) in that quality leadership can close the strategy gap by applying what he calls a strategy implementation loop. Sull (2017) defines the type of discussions leaders should be proficient in and calls it a strategy implementation loop (see Figure 2.3).

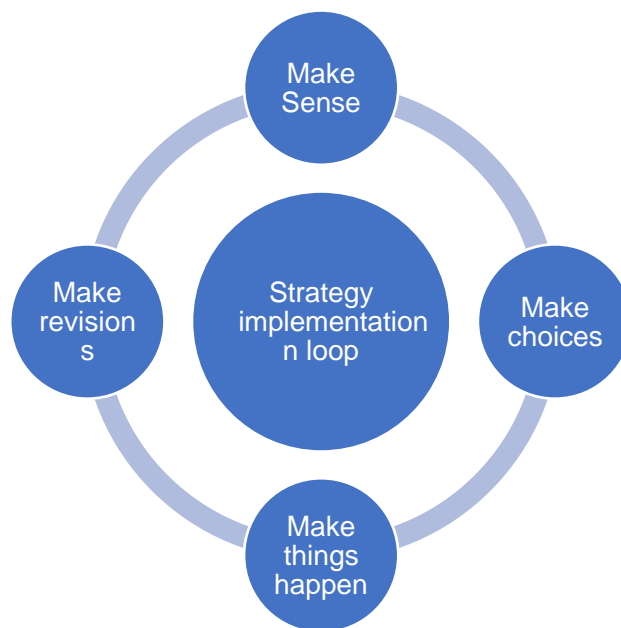


Figure 2.3: Strategy Implementation Loop (Sull, 2017)

Sull's (2017) depiction of the strategy implementation loop emphasises the constant review of activities that take place during implementation and are consistent with the strategic goal. This helps identify any discrepancies early enough to correct them. In Sull (2017), it was found that managers who constantly review their actions to ensure that everything is going according to plan identify opportunities that are still in development and take necessary steps to correct them. In other words, Sull (2017) believes that planning is the most important phase in strategy implementation. This statement is briefly explained in the following section.

2.4 The Importance of Planning in the Strategy Implementation Process

According to Henrick (2010), strategic planning involves a thorough assessment of the environment and the organisation in anticipation and following an organised process. In his 2010 article, Henrick (2010) highlights the importance of strategic planning by explaining why some organisations tolerate and easily manage political, economic, and social changes while others easily fail and cannot continue their business. For the author, this means that planning should not be viewed as a one-time action, but as a continuous process.

Broman and Robert (2015), concludes that even the best formulated strategy has no practical value without proper implementation. In addition, Broman and Robert (2015), identified the following six steps for the strategic planning process:

- i. Formulating the organisation's mission;
- ii. Goal-setting;
- iii. Evaluating organisational resources, environmental opportunities and threats;
- iv. Strategy formulation;
- v. Implementing strategy through operational programs; and
- vi. Evaluating and choosing alternative strategy(s).

Broman and Robert (2015), further identifies strategy implementation through operational programs, as mentioned above, as the step in which the following components are considered for effective strategy implementation:

- i. Appropriate organisational structures;
- ii. Coordination of strategic capabilities, resources, and opportunities at the executive level;
- iii. Creating an organisational culture appropriate to the organisation's new strategy; and
- iv. Collaboration and sympathy among leaders and staff in all departments and units of the organisation.

Anyieni (2014) believes that strategic planning is an integral part of any business success and also concludes that the lack of proper planning can lead to a high failure rate in strategy implementation, especially for small businesses. On the other hand, Louw and Venter (2013) found that successful strategy implementation depends on appropriate support from planning systems. In other words, for a company to survive successfully in an unpredictable environment, the managers and employees of the company need different levels and types of information. This information gathering helps in analysis, interpretation, and decision making, especially when faced with opportunities, threats, and weaknesses, which according to Louw and Venter (2013:36) is explained as important components of strategy implementation as follows: "Strategic leadership; sound organisational architecture; strategic performance and control."

Louw and Venter (2013) suggest that strategic leadership should apply an integrated view to all of the above components to foster an understanding of the entire organisation and the environment in which it operates. Furthermore, Louw and Venter (2013:36) refer to these elements as answers to the following questions, "How do we get there and how are we doing?"

Louw and Venter (2013) add that answering the question "How do we get there?" enables the organisation to create a sustainable competitive advantage by adding value. Similarly, Louw and Venter (2013) conclude that the question "How are we doing?" is answered through strategic performance and control. This is possible by considering the following:

- i. Processes and routines;
- ii. Structures and systems;
- iii. Knowledge;
- iv. Skills and abilities; and
- v. Technology and organisational culture.

In summary, strategy implementation becomes more successful when the impact of the VUCA environment is considered throughout. The following section briefly

discusses the impact of VUCA on the planning phases of strategy implementation.

2.5 The Impact of VUCA Environment in Strategy Planning

This section examines the impact of the VUCA concept on the successful implementation of an effective strategy.

In contrast, Bennet and Lemoine (2014) conclude that it is possible to strengthen the role and responsibility of strategists in an organisation. Bennet and Lemoine (2014) see the role of strategists in the VUCA environment as influencing volatility, managing uncertainty, simplifying complexity, and resolving ambiguity in terms of the organisation's interests and in accordance with the organisation's mission statement. In other words, this theory implies that strategists should be able to face new challenges.

In Nulty (2016), more emphasis is placed on leaders needing to equip themselves to lead effectively in the VUCA environment by learning how to meet new challenges as the world becomes more volatile and complex. Nulty (2016) also shares his observation that new challenges are not only identified and managed during the strategy formulation phase however can also resurface during implementation if adequate planning is not done during this phase.

To avoid these challenges, leadership should always strive for an organisation whose culture embodies the plan by always ensuring that strategic planning is aligned with practice and evaluation (Sullivan & Richardson, 2011). Furthermore, Sullivan and Richardson (2011) emphasised the need to analyse the strategic planning process and the factors that influence it. This is necessary for organisations to properly identify the concepts and methods of strategic planning and to close the strategy implementation gap, which Cooks (2010) refers to as the implementation problem. Resvani (2011) suggests that this will help organisations formulate strategy under uncertain conditions while protecting themselves from environmental changes during the strategy implementation process

According to Makhabela (2017), deviation from the implementation of the strategic plan by different departments in an organisation, as well as failure to consider outstanding goals when formulating the plan for the following year, seems to be another cause of ineffective strategy. This is referred to in Da Vinci's (2017) learning material as the foresight-strategy nexus and is illustrated in Figure 2.4.



Figure 2.4: Linking Foresight to strategy (Da Vinci, 2017)

As illustrated in Figure 2.4, planning is the critical step in implementing an effective strategy in the VUCA environment in which organisations operate. Furthermore, leadership should ensure that all actions in the execution process follow the established plans, and this should be continuously monitored. Therefore, proper change management from the beginning and throughout the execution process is critical to ensure that all control measures are considered to achieve successful strategy execution, which is discussed in the following section.

2.6 The Role of Change Management in Strategy Implementation

Grant (2016) points out that strategy implementation involves allocating resources and motivating people, as well as creating the organisational structure and management systems within which actions can be taken. In other words, proper planning and change management should be conducted to holistically determine the needs of the organisation while identifying its strengths, weaknesses, opportunities, and threats. Grant (2016) added that it is the responsibility of the change management team to ensure clear communication with all stakeholders and keep them informed throughout the strategy planning and implementation process. In addition, organisations can avoid poor strategy implementation by allocating resources as specified in the TIPS model (Da Vinci, 2016). Panico (2019) adds that a strong strategy without effective execution does not create value and can be costly.

Strategy implementation planning is an old concept that various authors continue to believe in. Hiatt (2006), on the other hand, emphasises the importance of planning by concluding that the main reason for the failure to implement a change is often the lack of effective change management. Hiatt (2006) identified five aspects that should be considered in the planning phase in order for a change to be managed effectively and refers to them as the ADKAR model. The following section describes the ADKAR model:

- i. **Awareness.** Employees should be aware of the need for change through effective communication from leadership. The reasons for change, as well as the benefits of change, should be clarified in advance.
- ii. **Desire.** This refers to a situation where employees show a willingness to participate in implementing the change. In this case, leaders should understand the diversity in their teams - in terms of background, culture, religion, and age group - in order to properly address it. Furthermore, leaders should understand that because their employees are diverse, their level of adoption of change may also vary, from early adopters to laggards.
- iii. **Knowledge.** Employees should be aware of the details of change namely what will change and what it will mean for their daily operations. Knowledge

helps avoid resistance to change that results from fear of the unknown. Any information about how the change will affect employees and/or any available assistance should be made available and easily accessible to employees.

- iv. **Empowerment.** This refers to the degree of confidence that the individuals involved will be able to effectively implement the change. According to Hiatt (2006:2), "capability is when an individual or group has a demonstrated ability to implement the change at the required level of performance.
- v. **Reinforcement.** This is about ensuring the consistency of the change. According to Hiatt (2006), there are internal and external factors that come from reinforcement. Rewards, recognition, and celebration are counted as external factors, while internal factors consist of what the person thinks internally about their accomplishments that may have occurred as a result of the change.

Terrell and Rosenbusch (2013) agree with the hypothesis of Hiatt's (2006) ADKAR model that an organisation's leadership should be able to anticipate change, and this should support them in being proactive in responding to and implementing change. Furthermore, Terrel and Rosenbusch (2013) believe that understanding the reasons for change as well as the benefits that change brings, such as the opportunity to learn new ways of doing things, contribute to the success and sustainability of the organisation.

However, Porter's (2008) five competitive forces offer another way to look holistically, which can negatively impact success in implementing an effective strategy. Various old and new literatures support Porter's (2008) forces, though Dobbs (2014) has gone further in analysing these forces and developed a more practical method of applying them to organisational assessment. These Porter's five competitive forces are:

The industry is struggling to maintain its position among current competitors. This means that companies are striving to retain their existing customers and grow their business by introducing innovative approaches to their operations. ii. Threat from new entrants. Companies are competing for the same products and

services, while new entrants are trying to fill the gap by taking advantage of opportunities in the market.

The threat of substitute services. More and more companies are innovating, and factors such as new technologies and speed to market are now becoming a threat to companies that are not innovative enough. In other words, this can cause the company to become irrelevant in terms of its services and customers to leave to find better opportunities elsewhere.

Bargaining power of suppliers. Large suppliers have more opportunities to partner with other suppliers to fill any gaps in the chain of products they supply.

Bargaining power of customers. Dissatisfied customers have more options due to competition and can always decide to transfer their contracts to another company that offers better services.

The Porter's five competitive forces are demonstrated in Figure 2.5.

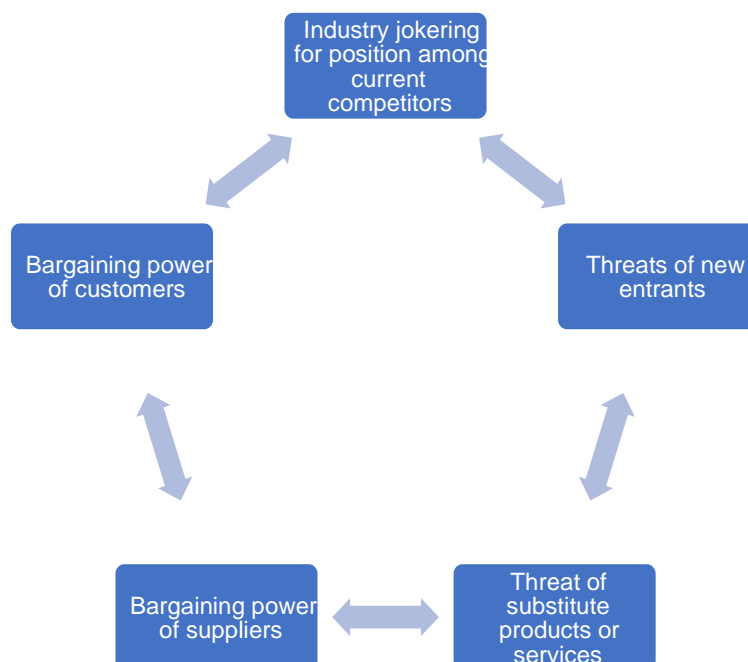


Figure 2.5: Porter's five competitive forces (Harvard Business Review, 2008, supported by Dobbs (2014))

Figure 2.5 is intended to show a continuous sequence of events that can occur in either direction. Although Porter's five competitive forces were originally developed in 1979, they are still relevant to the management of strategy implementation. It is therefore critical to use these elements as a tool for managing strategy formulation and implementation.

Swann (2005), cited in Wales (2013), introduces another factor in addition to the above theories, namely "well-being," which will be the next trend for policy makers, instead of what he calls a "narrow concern for efficiency." To ensure optimal and sustainable performance, it has become necessary for organisations to internally address the importance of well-being for CEOs and other leaders in the organisation, rather than just the external environment (Swann, 2005 cited in Wales, 2013). In addition, organisational well-being is becoming a factor that stands out in the sustainability efforts of competitive companies.

The previous sections have mentioned at least three frameworks or approaches that, according to most of the results of the literature review, should be considered for the successful implementation of an effective strategy, namely Da Vinci's model TIPS, ADKAR and Porter's five competitive forces. However, all the models discussed so far require a certain level of leadership to be applied correctly. In other words, there are certain tasks to be considered by effective strategic leaders when implementing strategy, as Louw and Venter (2013) note, which are briefly discussed in the following section.

2.7 The Tasks of Effective Strategic Leaders

Louw and Venter (2013) assert that the key elements of effective strategic leadership are:

- i. Establishing organisational alignment to create commitment and drive appropriate behaviours that lead to successful strategy implementation.
- ii. Ensuring appropriate leadership at all levels of management in the organisation to elicit the behavioural response required to implement the strategy. This refers to empowering and leveraging other capable individuals to develop new ideas.

- iii. Adequate staffing of the organisation and development of social capital. This underscores the need to unlock potential and ensure sufficient collaboration within the organisation's various departments, as well as to ensure that departmental strategies are consistent with the organisation's overall strategy.
- iv. Building and leveraging core competencies. This involves the efficient and effective use of existing resources for the benefit of the organisation.
- v. Creating organisational alignment, which includes the task of building an organisational culture that supports the strategy. Networking is key to the successful implementation of the strategy.
- vi. Leading change. As mentioned earlier, this means that the organisation should adapt and respond to the environment in which it operates.

The discussion of organisational effectiveness is not a new concept when it comes to effective leadership. It has been an issue since the late 1970s when Rurkkhum and Barlett (2012), Peters and Waterman developed a model of organisational effectiveness, commonly known as the McKinsey 7S Framework, to help leaders identify the key components in implementing strategy, as listed below:

- i. Strategy and purpose;
- ii. Structure;
- iii. System and processes;
- iv. Style;
- v. Staff;
- vi. Skills; and
- vii. Shared values.

McKinsey's model categorises the components in a way that emphasises the importance of considering and understanding organisational procedures, culture, and the strength of leaders in implementing strategy. In other words, organisational leaders should realistically assess their organisation's capabilities and capacities in strategy implementation and close any gaps.

In addition, Higgins (2005) developed what he called the 8S, highlighting the importance of two additional components. In his framework, he replaced the "capabilities" element in the McKinsey model with "resources" and then introduced a new component aimed at measuring results, which he called "strategic performance." Figure 2.6 shows Higgins' (2005) 8S.



Figure 2.6: The 8S's of strategy execution Higgins (2005)

Higgins' (2005) 8S of strategy implementation provide a roadmap for implementation in the execution phase and help uncover the causes of failure during implementation.

The following section discusses strategy implementation with a focus on South Africa.

2.8 General Strategy Implementation in South Africa

The strategy implementation topic has been discussed extensively in the previous section of this chapter. In this section, the researcher seeks to highlight some of the literature in support of this observation, to determine if the findings of this study, align to that being discussed in this section. Nkosi (2015) suggests that the structure upon which the processes of strategy implementation rely on, is not solid

enough to provide support effectively. By this, Nkosi (2015) refers to the issues of lack of resources in terms of people, technology, processes, a concept which is supported by the Da Vinci's TIPS model. Nkosi (2015) added that poor change management principles that often lead to resistance of the change, remain impediments towards successful strategy execution.

Mkhabela (2017) highlights several gaps in strategy implementation by the South African government. In addition, Mkhabela (2017) pointed out that there is a lack of alignment between the strategic plan and the medium-term strategic plan (MTSP), leading to a disconnect between strategy and implementation. The MTSP should be the main strategic document from which all other strategic plans emerge. The author also noted that there is a disconnect between the MTSP framework and the middle and senior management strategic plan because the connection and purpose of the MTSP is not understood. This prevents SA from becoming a global player because leadership has failed to adapt to the rapidly changing environment in which organisations now operate globally. In other words, a global mindset has become essential for leaders in various organisations and government departments. This impact on the mindset of leaders is explored in more detail in the following section.

2.9 Globalisation and its Impact on the 21st Century Leadership

De Vries (2010) recommends that for a country to be successfully considered a global player, it must be able to show signs of resilience to the extraordinary changes taking place around the world. This is particularly true of change across life and business boundaries, which is likely to increase exponentially, what Fakude (2019) refers to as the principle of "think globally but act locally," a behaviour that all leaders must adopt in the 21st century.

According to Fakude (2019), South African business also exhibits some of the best and greatest thinking about process, particularly when it comes to community engagement, small and medium business development, diversity, and inclusion. In addition, Fakude (2019) concludes that South African companies such as South African Revenue Services, Sasol, MTN, South African Airways, and

Nedbank, which have adopted Nihilent's MC3 framework, appear to have successfully transformed strategic goals into concrete operational measures and milestones by achieving enterprise-level metrics.

To sustain this, the South African government should be aware that continuous development is critical to meet the demands of leadership in the 21st century, as Mwambazambi and Banza (2014) point out. Mwambazambi and Banza (2014) also emphasised that a leader's primary role should be to unleash hidden potential and described this in terms of the three areas shown in Figure 2.7.

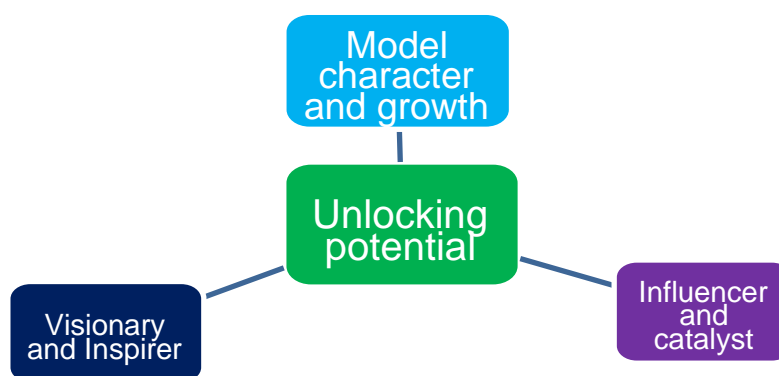


Figure 2.7: Leadership elements that unlock individual potential

A leader who is optimistic about the future and encourages others to always do better is a good influencer and, as a result, creates a culture of enthusiasm in which employees are always willing to go the extra mile. Figure 2.7 shows the components of "visionary and inspirer," "influencer and catalyst," and "role model and growth," in other words, unleashing potential.

Global players should be technologically savvy in order to sustainably keep up with the rest of the world because the combination of concepts such as technology, globalisation, and others has changed the way of working between different countries (Friedman, 2007, as cited in Selwyn, 2014). Economies are no longer limited by geographic boundaries, although these are still of particular importance around the world. Examples include India, China, and other major countries that currently play a significant role in the global supply chain for

manufacturing and services and are looking to expand their role (Friedman, 2007, as cited in Selwyn, 2014). This may be one reason why the South African government has established and confirmed various business relationships, particularly with China.

Selwyn (2014) emphasised that this concept of globalisation requires a change in mindset to keep up with this pace of transformation. Fung, Fung, and Wind (2007) emphasise the importance of collaboration. Most authors agree that technology has made a significant contribution to the easy access and availability of information that accelerates change. On the other hand, Collins (2001), cited in Blom (2017), made the interesting point that technology can accelerate change but is not always the reason. Furthermore, Blom (2017) strongly supports the concept of globalisation and sees technology as having a direct impact on the rapid increase in complexity of the external environment that leadership must deal with on a daily basis. In addition, Blom (2017) recommends that in order to support change, it is necessary to value diversity by embracing certain fundamental principles such as inclusivity and employee engagement.

As explained in the sections above, globalisation seems to be the new trend in the world of work. For this reason, Smit and Cronje (2013) recommend that factors that further complicate the international business environment, such as the economic, political, social, and cultural environments of different countries, should be considered.

Therefore, according to Fakude (2019), SA plays an important role in the global economy like any other country. South Africa became more active globally after democratisation in 1994 and became more prominent in the late 2000s (Fakude, 2019). The achievements of SA and the challenges are summarised in Table 2.1. The information in Table 2.1 is from the 2008/2009 financial year:

Table 2.1: South Africa's achievements in year 2008/2009

OUR ACHIEVEMENTS (2008/9)

<p>POLITICAL</p> <ul style="list-style-type: none"> • Established Parliamentary democracy • Respected Constitution • Political pluralism • Regular free and fair elections • Independent Judiciary • Independent and vigilant Media • Culture of Human Rights 	<p>ECONOMIC</p> <ul style="list-style-type: none"> • Macro-Economic stability • Fiscal & Monetary prudence • Progressive economic reforms • Sustained economic growth rates • Net New Jobs = 3.5 million • Reduced unemployment (30% to 23%) • Reduced international debt • Improved credit ratings
<p>SOCIAL</p> <ul style="list-style-type: none"> • Diverse multicultural society • Increased social expenditure • Increased access to services • Expanded Public Works & Housing (3m) • Poverty alleviation - Social Grants to 12.4 million • Decrease in violent contact crimes 	<p>EDUCATION & HEALTH</p> <ul style="list-style-type: none"> • Increased Education & Health Budgets • Increased access to schools and universities • Improved school infrastructure • Increased access to Primary Health Care • Improved child immunization - now 85%

Table 2.1 shows the challenges in the different areas as follows:

- i. Political;
- ii. Economic;
- iii. Social; and
- iv. Education and health.

2.10 Conclusion

From the literature reviewed, it appears that the application of various models and frameworks such as Da Vinci's model TIPS, ADKAR for change management, and McKinsey's 7S and Higgins' 8S are beneficial for implementing an effective strategy, as these approaches ensure that:

- i. the overall components of the organisational structure are interconnected for the implementation of an effective strategy;

- ii. the environmental factors in which the organisation operates are taken into account and that organisations can easily adapt; and
- iii. performance is continuously measured, and any gaps identified can be easily addressed.

Furthermore, through the literature review, it is becoming increasingly clear that organisations should invest in employees who have the right skills for the job and can respond flexibly to technological changes, as the environment in which organisations operate is changing rapidly. Nowadays, the operating environment is the decisive factor, as it gives the company the direction it should take.

It should also be noted that globalisation is an ongoing trend as every organisation and country strives to be a global player. However, this concept brings its own challenges as different behaviours and approaches are now merging into one relationship, and SA is not immune to this. Consequently, leadership in government must understand that there are certain skills that must be possessed to operate in this environment. The next chapter focuses on the research methodology adopted.

3 CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the research methodology used for this study. The research strategy, population, technique used, research instrument, sample size, data analysis, elimination of bias, limitations of the study, and ethical considerations are also presented in this chapter.

3.2 Research Design

Cooper and Schindler (2011) define research design can be defined as the plan for collecting, evaluating, and analysing data. In addition, Cooper and Schindler (2011) describe research design as the phase of the research process that describes the researcher's intended approach to obtaining answers to the research questions. This includes the process from the formulation of a hypothesis and its operational implications to the final analysis of the data. In other words, the research design provides some structure to the research and provides a plan or the method that the writer intends to follow to obtain empirical evidence related to the problem. Akhtar (2016) suggests that it is crucial that the type of evidence needed to answer the research question is adequately determined before the study is conducted. Akhtar (2016) also refers to research design as the plan that provides a framework for the researcher's intention.

There are different types of research designs that can be used in a study, which are briefly explained below:

i. Causal-comparative research

Akhtar (2016) points out that the main goal of a causal-comparative research is to establish the relationship between the independent and dependent characteristics and classify them into common themes. The causal-comparative research also aims to investigate the differences found in the selected sample.

ii. Correlational research

Leedy and Ormond (2010) suggest that correlational research, similar to random comparative research, identifies the relationships but further investigates to determine if the relationships exist between multiple factors.

iii. Explanatory research

Saunders, Lewis, and Thornhill (2012) describe explanatory research as that which identifies the reasons for the existence of a particular phenomenon by establishing the reasons for an interrelationship between factors.

iv. Descriptive research

Saunders *et al.* (2012) further point out that the main goal of descriptive research is to provide an accurate overview of the characteristics of the phenomenon under study. Lambert and Lambert (2012) add that the researcher's intent in conducting a descriptive analysis approach for qualitative research, is to capture informative trends that will help determine the point of data saturation. Lambert *et al.* (2012) also point out that themes are not predetermined but emerge as the study progresses.

v. Exploratory research

Cooper and Schindler (2014) note that exploratory research is used when there is insufficient information or uncertainty about a phenomenon under study. Saunders *et al.* (2012) add that exploratory research has no formal structure and is inherently flexible. Cooper and Schindler (2014) point out that it is important for a researcher to understand the nature of the research problem facing an organisation before choosing the most appropriate design.

This study used a qualitative, descriptive research design, which Creswell and Guetterman (2018) describe as the common approach to data collection, analysis, and report writing.

Akhtar (2016) suggests that the choice of this method is motivated by what the author believes she can achieve by applying it to the study. In this study, the descriptive research design was used to gain more insight into the study area. The use of the descriptive research design allowed for in-depth interviews to achieve the objectives of the study. Austin and Sutton (2014) consider qualitative research to be that which allows the researcher to explore what they truly believe. Sutton and Austin (2015) point out that it is in the best interest of the researcher to reflect both before and during the research process so that readers are alerted in advance to any bias or subjectivity.

3.3 Research Philosophy

Rahi (2017) states that the research philosophy is the classification of beliefs and assumptions about the research method used to collect, analyse, interpret, and use research data about a phenomenon. Rahi (2017) distinguishes three research philosophies, namely: realism, interpretivism, and positivism.

Parahoo (2014) refers to the philosophy of positivism as that which is often used in quantitative research, because the research results are measurable and evaluated through statistical methods. On the other hand, the philosophy of interpretivism is generally used in a qualitative research, as its approach is to analyse and interpret human's perceptions as well as their behaviour, though common trends that come out with the research findings. Alderson (2016) notices that the two philosophies, qualitative (Interpretivism) and quantitative (positivism) often produce conflicting results and suggests that the philosophy of realism to be used in closing the gap caused by contradiction.

In this study, the philosophy of interpretivism was applied because it supports the principle of constructivism, an approach often used to support qualitative research. The philosophy of interpretivism, as mentioned in Guest, Namey, and Mitchell (2013), is based on the idea that a qualitative study is capable of uncovering multiple realities rather than a single form of truth. Rahi (2017) believes that the philosophy of interpretivism is the foundation of a qualitative research because the participants' response is mainly influenced by their

perception of the phenomenon as well as how they understand and interpret their previous experiences. The philosophy of interpretivism accounts for the fact that different people see, react, and behave differently about the same thing as stated in Blumberg Cooper and Schindler, (2008), cited in Harwell, (2011). In the philosophy of interpretivism, the researcher believes it is important to identify themes in the way participants responded and analyse their responses based on those themes, to get an overall view of the study. Saunders, Lewis, Thornhill and Bristow (2015) suggest that the research philosophy help the researcher to evaluate the findings and make a conclusion about the study.

3.4 Target Population

Pandya and Srivastava (2019) describe a target population as a collection of people in whom the researcher is interested. The target population was twenty employees, the Senior executives; Project Directors and the Specialists involved in strategy implementation at SAICA and are and based at the SAICA head office in the Gauteng Province. From this target population, eight were invited to participate in the interviews and all attended.

3.5 Sampling Strategy

For this study, the technique of purposive sampling was used to select participants for the survey. The selection of participants was based on their direct contribution to the implementation of the strategy, their influence on decision making, and representativeness in terms of all departments of the company.

Baker and Edwards (2012) believe that sample size decisions depend on the nature and purpose of the study, with participant feedback providing context and reality clues to consider when participating in a study. Research objectives should be considered, as well as practical issues such as the time available to conduct the study, the circumstances in which participants may influence a decision, their availability, and the level of their reasoning.

There are two sampling methods that a researcher can use when selecting participants for their study, probability sampling and non-probability sampling.

Palinkas; Horwitz and Hoagwood (2015) refer to probability sampling as the standard method in which as many participants as possible can represent the population. In addition, Palinkas *et. al* (2015) added that there are different types of sampling methods that fall under both probability and non-probability sampling methods. The sampling techniques that most people are familiar with and that are used in qualitative research are purposeful sampling (non-probability and the sample is determined by the researcher), quota sampling (non-probability but representative of the population), and snowball sampling (includes participants who have been referred by other participants).

A sample size of eight participants was chosen due to the time constraints of conducting this study and the availability of participants. The researcher noticed a common trend in the participants' responses, from one participant to another, and recognised during the process that the point of data saturation had been reached and was satisfied that no new ideas would emerge, therefore was satisfied with the total number of eight participants.

3.6 Data Collection Instruments

According to Yin (2014), the instrument of data collection refers to various ways in which the researcher collects data from the participants in his study. These include questionnaires, interviews, observations, focus groups. Dermatol (2014) emphasises that selecting the right research instrument is the most important step in the research process, as it forms the basis for the valid and reliable data from which the results of the study are derived.

Fain (2017) points out that the most commonly used research instrument, especially in quantitative studies, is the questionnaire. Fain (2017) further elaborates and mentions the various advantages of a questionnaire such as cost effectiveness, less time required to collect a large amount of data, no limitations on sample size and delimitation. On the other hand, Kabir (2016) highlights the disadvantages of a questionnaire: there is no opportunity for the researcher to clarify certain questions, which may lead to misinterpretation by the participants.

The responses to the questionnaire are not detailed enough because the researcher cannot ask follow-up questions to get more details.

For this study, a qualitative approach was adopted, and the interview was selected as the main data collection tool. To decide which interview mode is appropriate for a study, Flick (2018) recommends first evaluating the background of the participants as well as that of the researcher. Flick (2018) also emphasises selecting the most appropriate instrument for a qualitative study to obtain the best quality of data collected.

Edwards and Holland (2013) recognise that the classification of the research interview depends mainly on the manner in which the interview process is conducted and the intent of a qualitative study. Stuckey (2013) supports Edwards et al.'s (2013) view by highlighting that the difference between types of interviews is how much control the interviewer has over the conduct and intent of the interview. Edwards et al. (2013) recommends the following types of interviews as the most commonly used in a study:

- i. **Structured interviews** – Stuckey (2013) affirms that structured interviews are guided by a clearly defined standard that the researcher must adhere to when conducting the interview process. Jamshed (2014) highlights that in a structured interview, questions are asked in an orderly fashion and follow a specific wording that the researcher must adhere to during the interview.
- ii. **Semi-structured interviews** – Galletta and Cross (2013) acknowledges that similar to the structured interviews described above, the way the researcher asks the questions follows a predefined guide, but flexibility is allowed in the direction the question or answer may take. Galletta and Cross (2013) also points out that questions may differ from one interview to the next, as the researcher may build on the list of questions as the interview progresses.
- iii. **Unstructured interviews** – Adhabi and Anozie (2017) refer to unstructured interviews as interviews that are disorganised in the way they

are conducted. The researcher has full control over what to ask in an interview.

There are both advantages and disadvantages to using interviews in a study, as explained below:

3.6.1 Advantages of using an Interview

Adhabi and Anozie (2017) highlight the following advantages of using the interview as a data collection tool in qualitative research:

- i. The implementation of the interview process has become more flexible through the use of technology.
- ii. Flick (2018) has confidence in the choice of the interview as a tool because both the participant and the researcher are fully engaged in the interview process.
- iii. Confirms this, noting that it is necessary for both the participant and the researcher to feel comfortable to ensure participation.
- iv. The use of interviews as a research tool for a qualitative study has been consistently popular in both older and more recent literature. According to DiCicco-Bloom and Crabtree (2006), a question may be repeated and elaborated upon in an interview to ensure that the respondent understands what they are being asked and has sufficient time to reflect on their answer. Kallio, Pietila, Johnson, and Kangasniemi (2016) support DiCicco-Bloom and Crabtree's (2006) idea in that they believe this can be easily achieved by putting more work into creating and packaging an interview guide and justifying the choices made during the interview.

3.6.2 Disadvantages of using an Interview

The use of an interview in conducting qualitative research has the following disadvantages:

- i. Flick (2018) highlights that the use of interviews in research can lead to time delays for various reasons, such as when the intended participants

are not available, or the translation of the responses recorded during the interview takes time.

- ii. Flick (2018) also points out that face-to-face interviews can be the most expensive, especially when the sample is geographically dispersed.
- iii. Remenyi (2013) points out that not all participants in an interview have much to offer the researcher, which can have a negative impact on the success of the interview, as it depends mainly on the quality of engagement.
- iv. Tracy (2013) cautions that interviews provide an opportunity to check the researcher's or participant's bias as well as the researcher's competence in preparing and conducting the interview.

3.7 Data Analyses

In this study, the researcher followed the thematic analysis approach to analyse the data, meaning that the views expressed by the participants during the interviews were recorded and later transcribed verbatim. This approach facilitated the researcher to interpret and explore the participants' views by analysing them so that themes and patterns could be formed. O'Connor and Gibson (2013), state that grouping responses by themes helps to ensure the authenticity of the research findings. In addition, grouping by themes helped confirm that the saturation point had indeed been reached and that the sample size was therefore justified. Furthermore, as suggested by Adhabi and Anozie (2017), the researcher's approach took into account that different people react and behave differently to similar things. This was taken into consideration when analysing the data collected and interpreting and documenting the results. The literature was also reviewed and analysed to identify any gaps between the current SAICA approach and the recommendations in the literature.

3.8 Pilot Study

Gliner, Morgan, and Leech (2016) note that piloting is critical to the study because it proactively tests the relevance of the research instrument. Prior to data collection from the interviews, two participants from the target population were

engaged, to assist with the pilot study. The goal of the pilot study was to ensure that the questions asked contained no ambiguities and were simple and clear to understand. Doody and Doody (2015), suggest that the value of the pilot study is that it allows the researcher to evaluate the methods of data collection and analysis and the relevance of the questions before beginning the main study. The pilot study found that there were no changes to the questions and that the questions were simple and clear to understand.

3.9 Administration and Collection of Data

The researcher decided to use structured interviews as a research tool for data collection. Adhabi and Anozie (2017) consider interview as such a research tool that promotes easy comparability among participants as well as increased trustworthiness. The interview questions were open-ended and structured based on the objectives of the study. Bradt, Burns, and Creswell (2013) recommend the structured interview approach as beneficial to the researcher because participants willingly disclose as much detailed information as they would like, and allows the researcher to probe for more information. The researcher prepared an interview guide that was aligned and linked to the research questions so that the interview could be conducted in an orderly and effective manner. Jamshed (2014) points out that interview guides are a very appropriate method for conducting interviews and should ensure that the researcher and participant remain attentive throughout the process.

The interviews were conducted with the participants virtually through the Microsoft Teams platform, and the process took approximately two weeks. Participants were informed prior to the start of the interview that the interview would be recorded and that their responses would be kept confidential and used only for the purposes of the study. The consent form also clearly stated that participants could view the research findings report if they wished.

3.10 Limitations

The study was conducted only in the Gauteng district of SA. As it was a voluntary study, respondents who did not want to participate could have withheld valuable

information. A limitation of any study is that the results are highly dependent on how the participants perceive the situation or circumstance being studied, which is a limitation of any research study. The results of the study are based solely on how the researcher interpreted the information collected. In addition, due to lack of trust and fear of being victimised, participants may have withheld important information that would have been beneficial to the study. Another limitation was the participants' lack of availability due to their busy schedules. The South African president's decision to put the country on lock down following the COVID-19 pandemic also had a negative impact, as one-on-one interviews could not be conducted. In this study the researcher considered all the limitations presented, in the analysis of the evidence presented and in determining the areas of further research. Theofanidis and Fountouki (2018) state that by reporting the research limitations, the researcher improves the quality levels of the research findings as well as simplifies the interpretation of the evidence obtained.

3.11 Trustworthiness of the Study

Gunawan (2015) suggests that trustworthiness of the study is mainly dependant on the reader of the research report and therefore the researcher should provide satisfactory descriptions in the research report, of their assumptions in particularly when it comes to data analysis. Leedy and Ormrod (2013) adds that in a qualitative study, credibility, dependability, confirmability and transferability are utilised to validate a study as discussed below:

- i. **Credibility** – Hadi and Closs (2016) point out that credibility overlaps with transferability and trustworthiness. For this study, the sample was selected based on participant's expertise in their field, hence their responses were considered to be credible. In order to further ensure credibility in this study, the interviews were recorded, and field notes were noted which at a later stage transcribed. This was to ensure that data collected was unambiguous and complete without any basis of misperceptions and assumptions. During the interviews, the participants were given an opportunity to ask for clarity as and when

there was a need, so that the responses provided were a true reflection of their experience or point of view.

- ii. **Dependability** – Roller and Lavrakas (2015) mentions that dependability is similar to reliability in quantitative research and that if the research process is consistent and stable, the results will be dependable. Dependability in qualitative research means that the researcher has a prudently compiled record of the manner in which the study was conducted (namely primary data, analysis of the data, codes and themes found and descriptions of how data was collected). All participants for this study were requested to answer a standardised set of questions. The data was recorded and field notes were also taken and later transcribed. The information gathered was stored in a safe place to ensure that an audit trail can be tracked if needed.
- iii. **Transferability** - Leedy and Ormrod (2013) believe that a study is transferable if the current results of the study can be used in other similar settings or outside the current study area. In order for this study to be considered transferable, its results should be easily applicable to the study of other professional organisations that are comparable to SAICA.
- iv. **Confirmability** - Leedy and Ormrod (2013) refer to confirmability as the accepted level of quality of the results collected in the study, or the extent to which the results can be verified or supported by others. For this study, the questions designed for the interview were drawn from the literature and other similar studies in order to see if the results corroborate with that of other findings.
- v. **Reliability** - Moon, Brewer, Januchowski-Hartley, Adams, and Blackman (2016) indicate that results can be reliable if the research process has an appropriate level of consistency and stability. Moon *et al.* (2016) refer to reliability in qualitative research as what it means that the researcher carefully collected and recorded as evidence the manner in which the study was conducted (namely, primary data, data analysis, codes and themes found, and descriptions of how the data

were collected). All participants in this study were asked to answer a standardised set of questions. Data were recorded, and field notes were also taken during the interview, which were later transcribed verbatim. The information collected was stored in a secure location to ensure that an audit trail could be followed if needed.

In this study, the researcher noted a certain tendency in the participants' responses during the interview, as no new ideas emerged, indicating that a saturation point had been reached. This also suggested that the sample size was reasonable, as the researcher applied purposive sampling in this study.

3.12 Ethical Considerations

Anderson and Corneli (2017) mention that ethical considerations is about following what is correct when a study is conducted. The responsibility is upon the researcher to ensure that primary data collected is reliable and truthful. The following ethical considerations were ensured:

The research was approved by the Ethics Committee at Da Vinci (Appendix B) and in addition to this, the researcher obtained approval from SAICA, to conduct this study. The following principles were also adhered to:

3.12.1 Informed Consent

All participants received a written informed consent letter (prior to their participation). The letter explained what the study was about and their role in the study (Appendix C). Participants confirmed their participation by signing a written informed consent form.

3.12.2 Confidentiality, Anonymity, and Voluntary Participation

Participants were informed in the consent form provided that their participation was voluntary and that they had the right to withdraw from the study if they felt it was necessary. The consent form also stated that their responses would be kept confidential and used only for discussion of the study. No names were used during the reporting of the responses.

3.12.3 Ensuring no harm to Participants

Allen (2017) suggests that the privacy of individuals must be protected when research is conducted. Participants were over the age of 18 years; hence participation was voluntarily. Participants were also informed prior the interview was conducted that the results from their interviews were solely used for the purpose of this research. Thus there was no opportunity for any expected harm to participants to arise.

3.13 Conclusion

In this chapter, the research methodology was described, and the research tool used for data collection was explained. A qualitative method was used to collect the data from eight participants. In the next chapter, the analysis of the findings is presented, and the findings are aligned to literature that was reviewed for this study.

4 CHAPTER FOUR

FINDINGS

4.1 Introduction

This chapter presents the main findings from the analysis and interpretation of the data collected in the interviews, which are consistent with the objectives and questions of the study. The main question for this study, as described in Chapter 1 of this study, is: What are the critical success factors for implementing an effective strategy? The researcher

The research objectives stated in Chapter 1 are:

- i. to investigate the link between strategy formulation and implementation;
- ii. identify any perceived gaps between the two that inhibits the strategy from becoming effective;
- iii. to identify gaps between the current practises at SAICA and the studied theories;
- iv. to explore critical success factors for implementing an effective strategy, such as an implementation plan and
- v. to evaluate if tools used in the strategy implementation process are applied appropriately based on the challenges identified.

These were then divided into themes that formed the basis for the interview questions.

For this study, four middle managers which included three project directors and a manager as well as four specialists were interviewed. The participants were a fair representation in terms of age and gender, as there were four middle aged (between 35 years and 45 years of age), and the other four were between 30 years and 35 years of age, referred to as the youth in the South African context. The participants answered a list of twelve questions which are included in the appendix of this document. The participants were all selected based on their direct involvement in the implementation of the strategy at SAICA.

4.2 The Participants and Themes Drawn from the Findings

The interview participants list is made up of employees that are directly involved in the execution of the strategy, at different levels in terms of the organisation's reporting structure. From the total of eight participants, four are at a middle to senior management level and the rest are specialist, as displayed in Table 4.1 below:

Participant (P)	Role in the Organisation
P1	Project Director (middle management)
P2	Project Director (middle management)
P3	Specialist
P4	Project Director (middle management)
P5	Manager (middle management)
P6	Specialist
P7	Specialist
P8	Specialist

Table 4.1: Number of participants: Total of 8 participants

The following section refers to the themes that emerged from the common views of the participants identified in the analysis of the data collected, the specific responses in support of the findings, and the comparison of the findings with the literature reviewed. This is presented in the following manner: The first part focuses on the themes that emerged from the data analysis; the second part focuses on the interpretation of the data collected from the participants during the interviews, supported by specific responses; and the last part focuses on the comparison with the literature.

The themes that emerged from the data analysis were related to strategy formulation and planning, organisational culture, and change management. These are presented in the following section.

4.2.1 Strategy Formulation and Planning

The findings obtained from the interviews show that the organisation does not consider the aspects of uncertainty when formulating and planning the organisational strategy. Both the project managers and the specialists that took part of the interviews believe that there is more room for improvement, as the organisation's approach is rather reactive. Participants felt that as much the organisation does not plan well enough for any unforeseen circumstances, however, participants also expressed appreciation for how well the organisation manages the incident when it happens.

The following are some of the responses from the participants:

P1: Not really. The organisation follows a member-driven approach rather than a VUCA approach. It focuses on member relevance and specific to member's needs/wants and complaints

P5: In my view, yes. SAICA is in place to service members, who work in the VUCA, therefore aim is to understand impact on members and respond. Work from home, website in place as response to Covid 19.

Manwani (2013) emphasised the importance of considering both external and internal factors, noting that success in the VUCA world requires organisations to pursue both short-term and long-term business goals simultaneously, which requires an innovative mindset.

Furthermore, it has been a common understating among participants that the organisation does make visible efforts in obtaining feedback from stakeholders, which is another important element in the formulation and planning of the business strategy. However, some participants do not agree when asked if the information gathered is used as effectively as it should, as well as taking it into account in the strategy formulation.

Specific feedback from participants was as follows:

P3: Not holistically, the organisation must send out surveys prior the formulation of the business strategy and provide feedback in terms of what they take into consideration Lavalley, Williams, Tambor, and Deverka (2012) suggested that the inclusion process needs to be evaluated prior to stakeholder engagement to determine its effectiveness.

On the other hand, all eight participants believe that some level of planning occurs prior to implementing organisational change, but there are concerns about the degree of its effectiveness. The organisation's scorecard is applied to departmental scorecards and then to individual scorecards. However, participants note that different departments are not consistent in interpreting the measures to be executed, so execution does not match the big picture. In addition, some participants note that the plan is finalised without involving the executors, which can lead to failure in implementation.

Van der Maas (2017) advocates the need to involve the team implementing the strategy in the planning phase, as it can help them understand the idea and assumptions behind the strategy, which can otherwise easily lead to misinterpretation of the strategy.

4.2.2 Culture

The participant's general view is that employee engagement means that employees should be kept up to date with the changes happening in the organisation and their views taken into account in decision-making. All participants highlighted the importance of having employee engagement as the culture in the organisation, in that it should not be just once off exercise, but should be conducted on an on-going basis: before strategy formulation; just after the formulation stage and during execution to ensure there is alignment among everyone in the organisation.

The following are some of the responses, supporting this view:

P5: In my view, employee engagement is making sure that the employees are kept engaged, ask their views and once formulated, come back to provide feedback that based on initial feedback. It shouldn't be a once-off event, constant employee engagement in terms of tracking the execution as well.

Rurkkhum and Barlett (2012) point out that employee engagement is an important approach to effective organisational transformation and that leadership should include this in the strategic plan.

In general, participants understood the importance of the concept of Agile, however, they also pointed out that the concept is not well known and awareness needs to be created throughout the organisation. Of all the participants, only one did not show a proper understanding of the concept. In addition, there are mixed views among participants about how the organisation benefits from applying the Agile approach to change, with some participants indicating that the benefits are not realised as much as they should be, and they attributed this to cultural practises.

Below are the specific responses that indicate the need to raise awareness of how to effectively implement the changes:

P1: *So, the benefit is not yet realised because the organisation is not agile enough.*

P2: *Benefit is to a certain extent; the principle is there but still held back by cultural practices. Area for improvement.*

Moe, Aurum, and Dyba (2012) believe that in an Agile environment, stakeholders are aligned in terms of their strategic, tactical, and operational decisions. In relation to the issue of Agile in particular the lack of awareness thereof, as described in the above section, participants also believe that there is great need to utilise unused talent and expertise in the organisation, however, there are no existing proper channels that create opportunities for an innovative culture and this should be driven from the top by the leadership innovation.

Rosemann and vom Brocke (2015) suggest that employees' willingness to innovate and embrace change should be fostered by leadership through a well-defined organisational culture.

Participants generally believe that more can be done to address cultural diversity in skills and talents and to improve the inclusion of the younger generation.

P1: *There is a difference between not violating cultural diversity and embracing it. My organisation is good at not violating than embracing it. No recognition, almost ignoring the cultural diversity.*

P4: *Area of improvement is to align talent to skills gap. Ensure there is balance always.*

Blom (2017) recommends that in order to achieve sustainable transformation, it is necessary to value diversity by considering certain basic principles such as inclusivity and employee engagement.

Other aspects identified during the data analysis and attributed to the organisational culture theme were the lack of acceptance; external factors such as political and economic factors; and the lack of cohesion/collaboration.

The following are some of the participant's views in this regard:

P5: Lack of buy-in from stakeholders. The success of the project is highly depended on people on the ground, if no buy-in it can escalate the costs of the initiative and people may not benefit from the project and eventually becomes a failure.

P7: For me projects that are not successful, majority of the time would be because of external influence. For example, economic climate, no sufficient funding and result in cancelling the project. Lack of internal collaboration and culture of team work.

In generally participants believe that the organisation makes an effort by putting more emphasis on the culture of collaboration, because it has been included as one of the focus areas for performance measurement in the organisation's score card. However, when it comes to the implementation of the strategy, each department collaborates only to achieve their individual goals but not to address the bigger picture.

P6: No, the need for collaboration is to suit the specific needs/objective of the department, instead of looking of the bigger picture.

Louw and Venter (2013) argue that cross-departmental collaboration is one of the key elements of effective strategic leadership. In addition, participants generally believe that employees do not seem to understand the impact of their work on upstream and downstream departments. Participants seem to believe that the culture in the organisation is such that employees tend to focus on doing their part and show no interest in what is happening elsewhere. Participants also note that the understanding is only at the management level, which is why they focus on the collaboration aspect, but it needs to be improved.

P4: Upstream, No. Downstream, yes due to culture and leadership/ management. No understanding to the bigger picture. Lower-level employees not sure about the level of impact of their contribution.

4.2.3 Change Management: Communication and Training

General comments from participants indicated that while the organisation makes every effort to communicate, such as the planned weekly email communication, it is ineffective because this type of communication is easily overlooked or ignored by the intended recipients. Some participants even commented on the format not being inviting and staying the same for years. Other participants noted that the current form of communication is one-way and they would prefer a different format that allows for two-way engagement. However, participants acknowledge the current town hall staff engagement events (face-to-face), however believe there should be ways to improve staff engagement.

All participants felt that development plan discussions are not as effective as they should be. They felt that the development plan discussions are merely a ticking off process and are not used to identify training needs. On the other hand, the organisation does not do enough to develop talent internally, instead opting to outsource certain requirements or expertise.

P5: When it comes to communication, the organisation does well in terms of written communication, sends it out weekly. The focus is very much on written communication, it is not as effective as opposed to face-to-face communication, because the need of more clarity, feeling in the room. Written communication can be easily missed. When it comes to training, internal training can be improved. A lot of people go on external training, I commend the organisation on that. We need a dedicated trainer, internally, to train new staff members as opposed to them relying on a co-worker knowledge, also they let staff figure out things as they go, especially for new joiners. The learning and development team that aligns to HR should be responsible for the training needs internally across the organisation and also responsible for induction of new employees. They will ensure it's a well-coordinated effort, not necessarily deliver it themselves.

Das (2019) concludes that an organisation that chooses to use Hiatt's (2006) ADKAR model has made the right decision, as it is still considered effective in

change management. ADKAR has been briefly described in previous chapters of this document, particularly Chapter 2.

4.3 Secondary Research Findings

The following section briefly discusses the secondary findings of this research. In this section, the research objectives are presented and discussed in accordance with the literature reviewed.

4.3.1 Strategy Formulation and Planning

Rezvani, Gilaninia, and Mousavian (2011) state that a strategic plan is essential to succeed in competitive and uncertain markets. Rezvani *et al.* (2011) added that an organisation that does not engage in strategic planning in a VUCA environment loses sight of the big picture and cannot fulfil its mission. Manwani (2013) reinforced this by stating that organisations that want to succeed in the VUCA world must simultaneously pursue both short-term and long-term organisational goals, and that this requires an innovative mindset. Isaac, Masound, Samad, and Abdullah (2016) add that strategy implementation has a direct impact on organisational performance and should be considered as a common link in the relationship between strategy formulation and organisational performance.

4.3.2 Culture

Cserhádi and Szabó (2014) emphasised that, among other elements, good communication and coordination between the execution partners is one of the critical success factors for the implementation of the enterprise system. This statement is strongly supported by Rosemann and vom Brocke (2015), as they consider the culture in the organisation as an important element that forms the basis for change acceptance by determining the behaviour of employees and promoting process improvement and innovation readiness. Also cited as essential to organisational culture is the element of change management, which is discussed in more detail in the following section.

4.3.3 Change Management

According to Bhatti (2011), a strategy may look good and effective on paper, but its implementation fails due to employee resistance to change. Bhatti (2011) also states that change management becomes an important aspect in the adoption of the change. In support of Bhatti's view (2011) on the role of change management, Reddy (2017) points out that organisational culture plays an important role in strategy completion and implementation, and also notes that irrelevant communication and training can play an important role in poor strategy implementation.

4.4 Conclusion

This chapter presents the findings from the interviews and groups them according to the common themes identified during the data analysis. The following section highlights the summary of the findings for this study:

- i. Proper planning is not evident, especially regarding the management of ongoing initiatives, such as effective allocation of resources, governance structure, and communication channels. This sometimes leads to conflicting messages as well as delays in the implementation process due to unclear roles and responsibilities. According to Louch (2014), unclear responsibilities lead to affected departments being overwhelmed with too much work and expecting tasks to be completed within unrealistic deadlines.
- ii. There is no clear approach that identifies the obvious challenges and provides clear alternatives to address the potential risks and problems. The current SAICA organisational structure does not have a dedicated change management team focused solely on implementing an effective engagement strategy for proposed changes and assessing organisational readiness. As a result, all activities related to this role were originally the responsibility of the Human Resources (HR), however this approach proved unsustainable as the organisation-wide programme was considered too complex. This led to the hiring of a change manager on a contract basis.

- iii. Lack of resources needed to implement a new strategy. Implementation costs currently include consultants, board members invited to provide feedback and review the plan, and technology costs. This is prohibitively expensive for a small to medium-sized business and/or non-profit organisation. It is important to start small and expand once initial goals are met. Therefore, it is necessary to consider the expertise that the organisation already has.

- iv. Departments are not fully integrated, and it is difficult to get people to see the big picture. This has led to the spread of uncertainty, resistance to change, especially among teams that have worked together for a long time, and a lack of collaboration.

- v. SAICA has encountered several challenges in obtaining the necessary consent that would allow for a faster decision-making process and the availability of individuals responsible for carrying out the work required for the change. This may have a negative impact on the implementation of the change. An example of this is the Ushintsho project currently underway. Although initial discussions began in 2015. Although initial discussions began in 2015, the decisions making process did not begin until two years later, in 2017.

The next chapter focuses on the interpretation and discussion of these findings in accordance with the research objectives. In addition, the findings are cross-referenced with the literature collected for this study.

DISCUSSION OF THE FINDINGS

5.1 Introduction

In this chapter, the findings are analysed and discussed. The aim of this chapter is to gain knowledge from the findings, that can help conclude the study and make recommendations. The analysis is based on the following themes that were identified and linked to the research objectives of this study (see Figure 5.1).

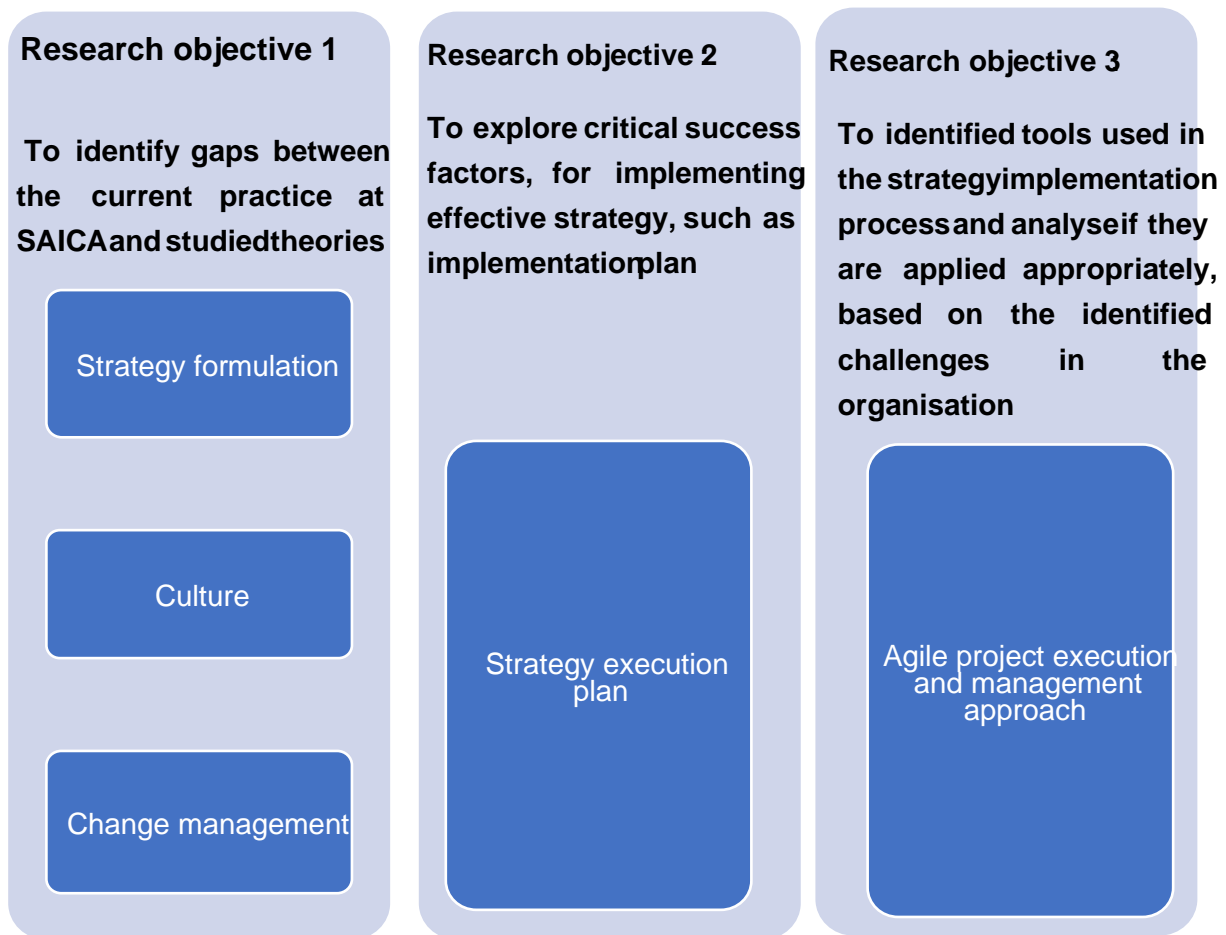


Figure 5.1: Research themes linked to the research objectives

The next section discusses the findings of this study based on the research objectives, which were further divided into themes.

5.2 Discussion of the Findings from the Data Analysis

In this section, the findings from the analysis of the data collected in the interviews are organised according to the respective research objectives and themes.

5.2.1 Research Objective 1: To Identify Gaps between the Current Practice at SAICA and Studied Theories

a) Strategy formulation

Based on the findings presented in Chapter 4, numerous issues, such as insufficient stakeholder engagement, were identified as gaps in current practises at SAICA related to strategy formulation. Nartey, Dororbantu and Henisz (2013) caution that the manner in which the organisation engages with stakeholders becomes the basis of some of the critical strategic outcomes that have a direct impact on its performance.

In this study, participants expressed a significant level of uncertainty about whether the feedback received would ultimately be considered in deriving the final strategy. Participants related this view to the constant dissatisfaction they receive as feedback from members. Frick-Trzebitzky and Bruns (2017) suggest that comprehensive stakeholder engagement builds matured level of trust and accountability between the stakeholders and the organisation, in that it promotes the sense of belonging in the organisation and the feeling of importance to the stakeholders. Participants also acknowledged that there are various means of obtaining feedback from customers within the organisation, such as customer satisfaction surveys and has a dedicated staff team whose main role is to engage with customers and address their concerns. The results suggest that if the approach to strategy formulation is not comprehensive enough, implementation will not be as effective as it should be. Panico (2019) suggests that a strong strategy without effective execution will not create value and can be costly.

On the other hand, participants believed that the organisation uses a reactive approach when assessing the negative impact that unpredictable external circumstances, such as political and economic factors, have on the organisation's

internal operations. Participants pointed to how the impact of Covid-19 has been addressed recently by the organisation. In general, however, participants appreciated the way the organisation managed the situation in a short period of time and tested different ways to ensure effective communication with its members and staff and provide stability despite the unstable situation. It also prioritised employee safety by applying the "work from home" principle early enough to prevent the spread of the virus in the organisation.

However, some participants pointed out that while uncertainty was handled professionally, it never appeared to be part of the original plan; instead, the company reacted to the situation. In this regard, participants referred to a situation in which SAICA had to use funds originally earmarked for other initiatives to fight the spread of Covid-19 within the organisation. Sullivan (2012) advocates for an organisation whose leadership plans go beyond traditional thinking and approaches. In other words, decisions about the future can no longer be based solely on what has been learned in the past, but also require new approaches.

The TIPS model mentioned in Da Vinci (2017) supports the idea in that it recommends that managing technology requires systems thinking that takes into account technology, innovation, processes, and systems. In addition, Fillion, Koffi, and Ekionea (2015) believe that systems thinking requires an organisation whose behaviour is to continually make extra efforts to uncover new knowledge and share it throughout the organisation-a concept they call the learning organisation.

b) Culture

The findings show that participants generally believe that there is still a gap to be filled when it comes to promoting a culture of diversity within the organisation. Participants believe that more can be done to optimise the skills and talents of employees and improve the inclusion of the younger generation. The findings suggest that leaders should understand the diversity in their teams in terms of background, culture, religion, and age group in order to properly address them and effectively plan resource allocation. Mwambazambi and Banza (2014)

support the concept of embracing diversity in the organisation, indicating that a leader's main intention should be to unleash hidden potential.

In addition, the general view of participants was that the lack of interdepartmental collaboration was highlighted as another reason for failure in strategy execution. Lesley and Coughlan (2018) suggest that for employees to work more effectively and become innovative in dealing with unpredictable work environments and intricacy, they should recognise the importance of collaboration internally as well externally. While participants appreciate that senior leadership has decided that the organisational scorecard should spill over to individual employees, they also note that the strategy cannot be fully implemented if it is implemented inconsistently.

Participants generally felt that collaboration on the organisational scorecard is at a very high level, but when it comes to implementing the strategy, each department is only working together to achieve its individual goals, not to capture the big picture. Therefore, it appears that while the various departments in the organisation have aligned their performance scorecards with the organisational scorecard, the interpretation can lead to misalignment that negatively impacts the likelihood of meeting the overall concept. This problem also occurs at lower levels and seems to be the case when it comes to employees and their understanding of the impact of their work on upstream and downstream areas. Kargas and Varoutas (2015) recommend leadership and the organisational culture as the key fundamentals in driving operational success and sustainability in the organisation, as well as the importance of interconnectedness between these two elements.

All participants agreed that employees do not seem to understand the impact of their work on upstream and downstream areas. According to the participants, it seems to be the case in the organisation that employees tend to focus on doing what is required of them and show no interest in what is happening elsewhere. This type of behaviour can have a negative impact on the successful implementation of an effective strategy. Louw and Venter (2013) argue that cross-departmental collaboration is one of the key elements of effective strategic leadership.

All eight participants indicated that there are not enough programmes to foster a culture of innovation in the organisation. Participants believe that there is a significant amount of untapped talent and expertise in the organisation. In addition, there is no proper channel to create opportunities for an innovative culture, and this should be driven from the top of the organisation. Departments within the organisation focus only on what their own department needs to accomplish, without considering the activities of other departments. This lack of collaboration in turn limits the successful promotion of the culture of innovation in the organisation. Rosemann and vom Brocke (2015) suggest that innovation awareness and the willingness of employees to accept change should be promoted by management through a well-defined organisational culture.

c) Change management

Terrel and Rosenbusch (2013) recommend the importance of understanding the reason for change as well as the benefits that change brings, such as the opportunity to learn new ways of doing things, contribute to organisational success and sustainability. Participants generally believe that while the organisation makes every effort to communicate (for example scheduled weekly communication via email), it is ineffective because this type of communication can be easily overlooked or ignored by the intended recipients. Some participants even commented on the format stating that *“it is not inviting and has been the same for years”*. Further comments from participants state that the current form of communication is a one-way form of engagement, and they would prefer something reciprocal where employees have the opportunity to ask questions. Participants acknowledge the current sessions for engaging employees through Town Halls (face-to-face). However, they note that employee participation in these sessions is very low and believe that there should be ways to find out why this is the case in order to improve employee participation. Matos Marques Simoes and Esposito (2014) indicate that effective communication has a direct influence in change management in terms of dropping the levels at which the resistance to change can be at.

In terms of training, all eight participants agreed that development plan discussions between employees and the managers are not as effective as they could be. They seem to be merely a ticking off of items to conform with the norm to internal processes, rather than a means of identifying employee training needs. Collins, MacNamara and McCarthy (2016) suggest that the successful outcomes for a development plan discussion should mainly be driven by a process of identifying problem areas, providing support throughout the experience of problem resolution and assessing progress, as well as promoting continuous reflection. On the other hand, participants believe that the organisation does not do enough to develop talent internally but tends to outsource certain requirements or expertise. A number of participants believe that the organisation has a rich calibre of internal capabilities. However, participants pointed out that the organisation seems to lack a clear understanding of this, as there is a culture of seeking external skills rather than leveraging internal skills. The use of consultants is quite common in the organisation. In addition, participants showed some appreciation for the organisation investing in funding studies and training for staff. However, they emphasised that the organisation does not really make an effort to reap the benefits of its investments.

According to Jones *et al.* (2019), the main reason for change execution failure is the lack of effective change management. Jones *et al.* (2019) show that change management is a critical component of corporate strategy implementation, as it should be part of the broader strategy implementation plan.

5.2.2 Research Objective 2: To Explore Critical Success Factors, for Implementing Effective Strategy

a) Strategy execution plan

In general, participants agreed that the organisation performs its planning activities quite well to effectively implement the strategy. The plan to implement the strategy is enforced through the organisation's scorecard, which extends down to the individual's scorecard. However, some participants held the same view as the collaboration subtopic in the previous section, namely that the

effectiveness of proper planning can be compromised by a lack of collaboration or the degree of inconsistency in the execution phases. Anyieni (2014) believes that strategic planning is an integral part of any firm's success and concludes that the lack of adequate planning can lead to a high failure rate in strategy implementation, especially for small firms.

This view is also supported by Louw and Venter (2013), who suggest that strategic leadership should apply an integrated view of all the above components to foster an understanding of the entire organisation and the environment in which it operates. In this planning phase, Da Vinci's (TIPS) model, which has been explained in detail in previous chapters, becomes one of the critical success factors for implementing an effective strategy. According to Da Vinci (2017), the TIPS model promotes a leadership culture that applies systems thinking in managing its operations to understand the organisation holistically and optimise the use of its resources. TIPS stands for technology, innovation, processes, and systems.

5.2.3 Research Objective 3: To Identify and Analyse Tools used in the Strategy Implementation Process

a) Agile project execution and management approach

Participants agreed that they understand the importance of the "agile" concept, as evidenced by their understanding that when the strategy/project is implemented with an "agile" approach, the organisation should realise benefits from the change much more quickly. However, participants pointed out that cultural practises make it difficult to take full advantage of the concept. In this way, participants refer to the various collaboration issues that have already been discussed in detail in the previous sections of this chapter. However, Sull, Homkes and Sull (2015) warn about the danger of developing more advanced solutions to the wrong questions, due to focusing too much on alignment, instead of practicing agility.

All participants believe that information is readily available and relevant for decision making in an "agile" environment. However, participants expressed

concern that this may be affected by the current culture in the organisation, which, as mentioned in previous sections of this chapter, often has practises such as a silo mentality and a lack of collaboration. Sull *et al.* (2015) mention that it is likely for the departmental goals to be missed, mainly due to the lack of interdepartmental support, rather than the non-performance of their own teams. In presenting the results and analysing them, it became clear that the use of the enterprise scorecard as a tool to enforce certain performance measures and address known challenges such as inconsistency between departments can only be effective if there is proper monitoring and tracking.

5.3 Conclusion

The results discussed highlighted the critical success factors for implementing an effective strategy. Through the themes identified in the research objectives, insights were gained into what these critical success factors are. The next chapter concludes the study and provides recommendations.

6 CHAPTER SIX

CONCLUSION AND RECOMMENDATIONS

6.1 Introduction

This chapter concludes the study by discussing the findings obtained on each of the topics defined and linked to the research objectives in the previous chapter. This chapter also presents recommendations and areas for further research.

6.2 Summary of Findings

6.2.1 Research Objective 1: To Identify Gaps between the Current Practice at SAICA and Studied Theories

a) Strategy formulation

The majority of interview participants are satisfied with the general nature of the strategy formulation process. However, participants expressed some unease about whether feedback received from stakeholders through various channels is taken into account when formulating the final strategy. This is mainly due to the feedback on customer satisfaction, which continues to indicate some dissatisfaction. This means that the implementation of the strategy will not be as effective as it should be if the approach to strategy formulation is not comprehensive enough, namely does not take into account all the input received from stakeholders. It also appeared from the interviews conducted that the organisation seems to be handling uncertainty quite well, but that there is still room for improvement when it comes to being proactive, having all the means and resources available, and approaching the implementation of the strategy effectively and efficiently.

b) Culture

Although participants are generally satisfied with the process of strategy formulation in the organisation, they believe there is room for improvement, particularly in the way employee engagement is conducted. Participants indicated

that there is a culture of one-time employee engagement that occurs at the beginning of the strategy formulation process and at a stage when the direction of the organisation is already set, rather than doing so on an ongoing basis to ensure successful implementation. Maika (2020) points out that organisational culture is the centre of any organisation. “A stable culture, one that will systematically support strategy implementation, is one that fosters a culture of partnership, unity, teamwork and cooperation among employees” Aanya (2018:1). This type of corporate culture will enhance commitment among employees and focus on productivity within the organisation rather than resistance to rules and regulations or external factors that prohibit success.

c) Change management

Hiatt (2006) emphasises the importance of planning by concluding that the main reason for the failure to implement a change is often the lack of effective change management. Jones *et al.* (2019) indicates that change management is a critical component of corporate strategy implementation, as it should be part of the broader strategy implementation plan. In an organisation that does not have a dedicated change management function or department and instead relies on a short-term hire to perform this task, it is noted that participants generally believe that there should be a dedicated change manager in the organisation. This means that local staff recognise the need to fill this role on a permanent basis.

6.2.1.1 Conclusion

From the participants' responses, it appears that strategy implementation cannot be as effective as it should be without proper employee engagement in the organisation. In addition, the findings indicate that the elements of departmental disjointedness in the strategy execution still seem to exist in the organisation, as well as the lack of cohesion/collaboration among employees, which can negatively impact the implementation of a successful strategy.

The findings suggest that the role of a change manager can help address the challenges of lack of buy-in, collaboration, and silo mentality mentioned in the previous sections.

6.2.1.2 Implications

Sullivan and Richardson (2011) recommend that in order to avoid any challenges with strategy implementation, leadership should always strive for an organisation whose culture embodies the plan by always ensuring that strategic planning is aligned with practice and evaluation

Strategy formulation decisions as acknowledged by David (2011) commit an organisation to specific resources, products, technologies and markets over an extended period of time. Nwachukwu, Chládková and Fadeyi (2018), strategy formulation process enables a firm to match internal resources with opportunities and risks in its external environment. According to the theories examined and various models explored in this study, it is important for organisations to be sufficiently proactive in dealing with uncertainty. This can be achieved by conducting adequate research, tracking relevant global trends, and examining the type of impact the situation may have on this industry.

6.2.2 Research Objective 2: To Explore Critical Success Factors, for Implementing Effective Strategy

a) Strategy execution plan

Participants mentioned that the organisation do not measure the original plan against the actual execution. Participants pointed out that the factors that can be associated with this are the lack of collaboration as well as ineffective communication, as highlighted in the previous sections. Freedman (2015) concludes that that it is crucial for organisations to formulate and execute good strategies, as it would be considered negligent not to have a strategic plan.

6.2.2.1 Conclusion

The findings confirmed that generally, the strategy formulation process in the organisation runs smoothly. However, there seems to be a gap in interpretation at the departmental level. The inconsistency highlighted by participants is due to each department linking the defined strategy to actions specific to their area

without fully understanding what is happening downstream and upstream. This can have a negative impact on the successful implementation of an effective organisational strategy. It is clear from the findings that there is indeed a close link between the formulation of the strategy and its implementation.

6.2.2.2 Implications

Therefore, it is important for the leadership to have retrospective discussions as part of the strategy implementation plan. In addition, this should be done during, not after, the completion of the project. Panico (2019) cautions that the real challenge is not whether or not planning takes place, but how it is done. Panico (2019) adds that a strong strategy without effective execution does not create value and can be costly. The researcher is in agreement with these views of Panico.

6.2.3 Research Objective 3: To Identify and Analyse Tools used in the Strategy Implementation Process

a) Agile project execution and management approach

The majority of interview participants demonstrated a fairly good understanding of the agile approach to project delivery. They also confirmed that the value and benefits to the customer should be realised more quickly when using the agile approach. However, the culture of lack of collaboration leading to a silo mentality detracts from the benefits of applying Agile in an organisation. Papadakis and Tsironis (2020) claim that the turbulent times calls for an agile and adaptive approach to project management, which combines various approaches and techniques to meet the specific needs of the project and its team.

Participants' views and the theory reviewed indicate that the organisation is making visible efforts to build an organisational structure and a set of business processes related to business strategy and information technology capabilities. However, more needs to be done to address the challenges, which include lack of collaboration within the organisation, effective communication, and a culture of innovation.

The findings also suggest that the organisation is not sufficiently optimising the use of its internal expertise and knowledge before engaging external expertise for cost savings and profitability.

In addition to this, the findings suggest that there is still room for improvement when it comes to the training offered to employees by the organisation. The findings demonstrate that while the company supports training, there is a lack of appropriate control measures to ensure that employees are given the opportunity to apply what they have learned.

6.2.3.1 Conclusion

The findings provide valuable insights to the organisation on how an agile management approach can lead to effective strategy execution. The results also highlight the current challenges the organisation is facing in terms of strategy execution and the fact that the findings provide new insights into areas that need improvement.

6.2.3.2 Implications

The findings can help the organisation's various decision makers address gaps in the implementation of their strategy to ensure a dynamic and competitive enterprise. The findings can also help management understand the views of their employees on strategy implementation. To take the organisation to the next level in successfully implementing an effective strategy, recommendations are made in the following sections based on the findings and implications.

6.2.3.3 Recommendations

The themes identified from the findings of this study form the basis of the key elements that are critical to the successful implementation of an effective strategy at SAICA, thus achieving the primary objective of the study. The findings confirm the following critical success factors for effective strategy implementation: effective employee engagement, properly defined culture, collaboration (cross-departmental), effective change management, optimal use of internal expertise

and knowledge. In this section, the themes are linked to the research objectives, so that the recommendations provided are practical and can be easily implemented to ensure the success of the effective strategy execution in the organisation.

6.2.4 Research Objective 1: To Identify Gaps between the Current Practice at SAICA and Studied Theories

a) Strategy formulation

A permanent Strategy Execution Office (SEO), with a full-time change manager should be established. The SEO is where priorities for change are set and decisions about their execution are made, based on the view of the entire organisation.

b) Culture

SAICA leadership can ensure through SEO that the involvement of middle management in strategy formulation and priority setting, and not just senior executives, is critical because they are the key change agents. This addresses the problem of misinterpretation mentioned earlier and fosters a culture of collaboration during the strategy implementation phase. In other words, this means that leadership should always ensure that the link between strategy formulation and implementation is maintained at all stages, and this is a key task of SEO.

In addition, leadership must foster a culture of innovation in the organisation so that employees take this concept seriously and the organisation remains relevant at all levels. The culture of innovation also helps to encourage employees to always look for better ways to do things, and in this way can improve their understanding of what impact their daily work has downstream or upstream. This is common practise in most organisations and is also confirmed by the literature reviewed in this study. The suggested recommendations are easy to implement, and in this way the organisation invests in its employees and leverages their skills

and talents, which ultimately fosters a culture of loyalty and ensures employee retention.

c) Change management

When implementing change, there should be continuous employee involvement. This should be a continuous exercise that takes place before strategy formulation, during implementation, and after implementation. In addition, organisational leadership should not only communicate the importance of collaboration through the various levels of balanced scorecards (SAICA's performance measurement tool), but also ensure that it is lived in practice. When possible, a form of communication other than just formal written communication should be used to ensure effective communication both internally and externally.

Some form of measurement should be made to see that the various departments are not in some way disjointed with respect to their activities. This is to avoid misunderstanding the concept of collaboration as merely informing other departments about what is happening in a particular area. Collaboration also involves employee understanding the impact of what they do, upstream or downstream. The change manager's role becomes key to ensure buy-in with respect to the changes being introduced and enforce the culture of collaboration in the organisation.

6.2.5 Research Objective 2: To Explore Critical Success Factors, for Implementing Effective Strategy

a) Strategy execution plan

Once the strategy has been formulated, communicated, and adopted, a plan to implement the strategy must be developed and agreed to by all stakeholders, especially the executors and decision makers. Strategy execution depends on each member of the organisation's daily tasks and decisions hence it is critical to ensure that every employee understand not only the organisation's broader strategic goals, but how each individual responsibility makes achieving the goals possible. In this way, all stakeholders and decision makers will be aligned on the

same goals, and there will be a common understanding of the strategic plan and its implementation throughout the organisation. Managers can be empowered through the Strategy Execution Office to ensure a culture of collaboration within and outside their teams. Achieving milestones along the way to achieving major strategic goals can be celebrated, to benchmark and monitor the plan against execution.

6.2.6 Research Objective 3: To Identify and Analyse Tools used in the Strategy Implementation Process

a) Agile project execution and management approach

Agility in an organisation can be incorporated into strategy execution by the leadership, in five interconnected areas as follows:

- i. Strategising and planning a new direction;
- ii. Reallocation of financial resources and spending plans;
- iii. Streamlining and prioritising the delivery of work;
- iv. Realigning individuals and groups; and
- v. Accessing and analysing data for decision making.

In order to make quick and informed changes, it is necessary to have a firm grasp on the interrelationships and consequences of various options, for example, changing a team's work priorities. Visibility and analysis can be provided by the right technology that connects strategic planning and work execution.

6.3 Areas for Further Research

The sample for this study included only internal employees of SAICA, which belongs to the Chartered Accountancy sector. Therefore, it is recommended that further studies be conducted to include other South African professional bodies, such as the South African Institute of Professional Accountants (SAIPA), the Independent Regulatory Board for Auditors (IRBA), the Institute of Internal Auditors SA (IIA SA), Financial Advisory and Intermediary Services (FAIS). This is to verify whether the findings of this study are unique to SAICA or not.

Furthermore, an additional study within SAICA with a larger sample is recommended to include more lower-level employees and in all SAICA regional offices, which would provide more detailed insight into the organisation.

6.4 Return on Investment

6.4.1 Personal

The researcher has gained valuable experience throughout the journey of this study. The knowledge gained during the course of this study has assisted the researcher in achieving a number of important milestones marking the success of her career and the contribution made to the society she lives in. Some of these are highlighted below:

Founder of a Training and consulting company; Assistant secretary at church;

Hosted Youth skills development workshops; Fire safety awareness training

6.4.2 Professional:

The study suggests critical success factors for implementing an effective strategy at SAICA. It also provides proposed multiple frameworks to apply in its operations, in the form of models, to ensure that SAICA has an operation model and systems in place to address existing strategy implementation gaps. Most importantly the study puts emphasis in the integrated framework and set of principles in its operations, through the application of the Da Vinci's TIPS model as explained in Chapter 2 of this document, as well as under the recommendations section.

In addition, the researcher's confidence in engaging in critical conversations has improved and this is marked by the number of achievements obtained during the course of this study which includes:

Coaching other analysts; SHE REP (Secretary); Member of the Employment Equity (EE) forum

Furthermore, the researcher plans to submit a proposal for the creation of Strategy Execution Office (SEO) as soon as she is finished with this study.

6.4.3 Industry

The study findings provided a basis and form valuable insights in conducting a study of this nature, for other organisations in the same industry as SAICA, a member-based organisation and a regulatory body, examples of which are mentioned under the section about the area of further study.

6.4.4 Social

The findings highlight the importance of organisations operating effectively in the VUCA world, as explained in Chapter two of this document. The study values the proactiveness in managing uncertainty as well as applying the agility approach to obtain sustainability. This calls for continuous assessment of the external environment in which organisations operate under so as to assess and manage associated risks effectively, to achieve sustainability. In addition, the proactiveness in assessing the external environment will assist SAICA to improve in its current efforts to participate and assists its members to participate in Sustainable Development Goals, an agenda adopted by all United Nations Member States that is recognised globally for organisations to identify and assist communities in any of the identified seventeen goals, including among others poverty, quality of education .

6.5 Chapter summary

The purpose of the study was to examine the critical success factors for implementing an effective strategy. The findings emphasised the importance of an organisation's operating model in supporting strategy implementation in its entirety and how this relates to the strategy formulation process. The study identified key elements that are critical to the effective implementation of a successful strategy such as: effective employee engagement, properly defined culture, collaboration, including inter-departmental, effective change management, optimal use of internal expertise and knowledge, thus achieving its primary objective. In some areas of this study, the terminology of strategy implementation was substituted with that of project or change to highlight the

importance of driving strategy implementation as a project, to ensure its successful execution.

Furthermore, recommendations were made to take the organisation to the next level when it comes to successful implementation of an effective strategy. The study examined all critical elements for the strategy implementation process and integrated the Da Vinci's TIPS model, which considers the management of technology in terms of technology, innovation, people, and system elements. This is summarised in fig1 below:

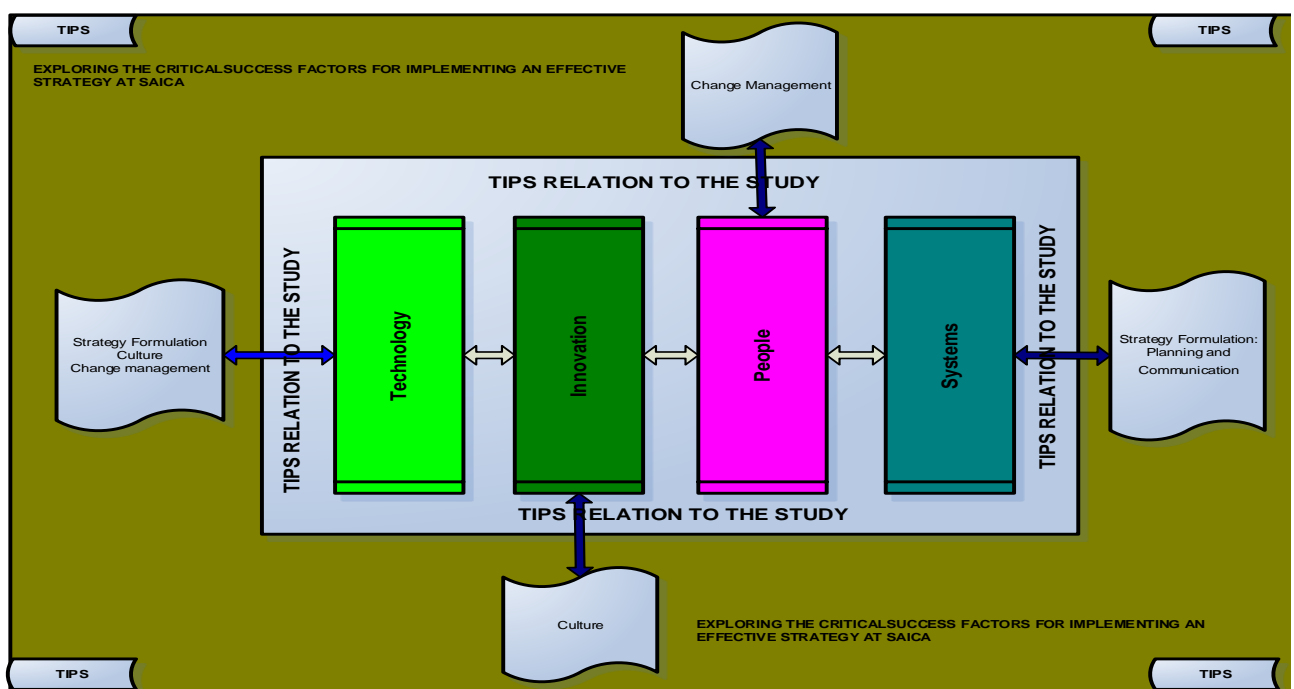


Figure 6.1:Analysing the findings using the Da Vinci's TIPS model

In conclusion, it is believed that this study provides the organisation with valuable insight into the successful strategy implementation process as it not only highlights the current challenges as per the findings section of the paper, but also provides new insight on how to improve this process. If the challenges that the organisation is currently facing are not addressed, the organisation will have a good strategy only on paper without realising its benefits. This can be costly and will negatively impact the organisation's efforts to remain relevant and sustainable.

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8. Appendix A: Letter to Conduct the Study



Request for permission to conduct research at The South African Institute of Chartered Accountants (SAICA).

Title of the title of the research: Exploring the critical success factors, for implementing effective strategy.

Date: 18 March 2020

Name of the person to whom you address the request: Fanisa Lamola

Department of the person: Office of the Chief Operating Officer

Contact details of the person:

Email Address: FanisaL@saica.co.za

telephone number: (011) 6216720

Dear Fanisa,

I, Nolwazi Notununu, am doing research under the supervision of Doctor Ishmael Poolo, an academic Doctor with a PhD qualification, towards a Masters degree : Masters of Technology and Innovation , at the Da Vinci Institute.

We are asking permission from the employer to conduct a study entitled, Exploring the critical success factors, for implementing effective strategy.

The aim of the study is to respond to a research question "What are the critical success factors, for implementing an effective strategy"?

Your company has been selected because, the researcher is an employee there and will be conducting the study, as a work-based research, as well as involving participants who are also employees in the company.

The study will entail the following:

- Face-to-face interviews with selected participants, as well as sending out questionnaires. Participants will be a reasonable size of the entire workforce population;
- Collate responses, analyze and interpret them;
- Document the findings and recommendations.

9. Appendix B: Ethical Clearance

The Da Vinci Institute for Technology Management (Pty) Ltd
PO Box 185, Modderfontein, 1645, South Africa
Tel + 27 11 608 1331 Fax +27 11 608 1332
www.davinci.ac.za



Reference: 00820
Date: 12 May 2020

Ethical Declaration

I, the undersigned, hereby declare that the Masters Research of the student named below has received ethical clearance from The Da Vinci Institute Ethics Committee. The student and supervisor will be expected to continue to uphold the Da Vinci Institute's Research Ethics Policy as indicated during the application.

Proposed Title: Exploring Critical Factors for Successful Strategy Implementation

Student Name: Notununu Nolwazi

Student number: 9385

Supervisor: Dr IJ Poolo

Co-Supervisor: N/A

Period: Ethics approval is granted from 2020/05/12 to 2020/05/31

A handwritten signature in black ink, appearing to read "Franzél Du Plooy-Cilliers".

Chairperson: Research & Ethics Committee

Dr Franzél Du Plooy-Cilliers
Executive Dean

Directors: S Anderson (Principal and Chief Executive Officer), M Burger
Company Registration No. 2001/009271/07
Registered with the Department of Higher Education and Training as a private higher education institution under the Higher Education Act, 1997.
Registration No. 2004/HE07/003

10. Appendix C: Letter to Participants

The Da Vinci Institute for Technology Management (Pty) Ltd
PO Box 185, Modderfontein, 1645, South Africa
Tel + 27 11 608 1331 Fax +27 11 608 1380
www.davinci.ac.za



Date: 01 May 2020

Research Title: Exploring the critical success factors for implementing effective strategy

Dear prospective participant

My name is Nolwazi Notununu and I am doing a research under the supervision of Doctor Ishmael Poolo, an academic PhD Doctor, towards a Master's degree at the Da Vinci Institute. We are inviting you to participate in a study entitled: "Exploring the critical success factors for implementing effective strategy".

What is the purpose of the study?

This study is expected to collect important information that can support the research findings.

Why are you being invited to participate?

You are invited because you have been identified by the researcher, as the staff member responsible for the strategy execution at SAICA. I obtained your contact details from the SAICA email global list, that we are all part of and also used the SAICA reporting structure to identify and select the participants, according to their role and levels, across the entire organization. The participants will be a reasonable number compared to the entire SAICA

Directors: EC Kieswetter (President), B Anderson (Vice-President and Chief Executive Officer)
Company Registration No. 2001/009271/07
Registered with the Department of Higher Education and Training as a private higher education institution under the Higher Education Act, 1997.
Registration No. 2004/HE07/003

RESEARCH • DESIGN • EDUCATION

11. Appendix D: Interview Questions

RESEARCH INTERVIEW QUESTIONS:

1. Does your organisation consider the impact of the VUCA environment it operates under, in its strategy? The concept VUCA stands for the following:
 - Volatility
 - Uncertainty
 - Complexity
 - Ambiguous
2. Do you believe the organisation takes into account feedback from customers, in its strategy formulation and implementation? If not, what can be done to improve on this?
3. Are there enough measures, that are taken into consideration prior to change being executed, such as effective strategy execution planning by the project team, to ensure a successful implementation of the organisational strategy?
4. In your view, what does employee engagement entail and at what stage in the strategy execution should this happen?
5. What is your understanding of the concept 'Agile'? How does your organisation benefit from applying Agile approach in the execution of the strategy/project?
6. How has the Agile approach benefited stakeholders in the organisation, in terms of decision making?

7. How does the organisation embrace cultural diversity in its strategy implementation process?
8. If a project in your organisation become unsuccessful, what could be the main reason?
9. Is there enough collaboration between the departments in your organisation, to achieve successful strategy implementation?
10. Do you believe that employees in the organisation have enough understanding of the impact their work has, downstream and upstream?
11. Are there enough programmes the organisation embarks on, to promote the importance of the culture of innovation in the organisation?
12. How does the organisation ensure that effective communication and training is provided to its employees?