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**STRATEGIC PLANNING, MACRO-ENVIRONMENTAL
FORCES AND PERFORMANCE OF NON-GOVERNMENTAL
ORGANIZATIONS IN NIGERIA**

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ABSTRACT

This study examines the influence of macro-environmental forces on the relationship between strategic planning and performance of non-governmental organizations in Nigeria. Nigeria is featured amongst the 10 countries with the highest number of INGOs (Murdie & Kakietek, 2012). The primary motivation for this study therefore is predicated by the face validity and the notable absence of similar research in Nigeria, regarding the relationships between strategic planning, micro-environmental forces and performance of the numerous NGOs in an otherwise complex and dynamic environment. This study is premised upon the resource based view (RBV) theory, the dynamic capabilities theory and the design school. The specific research objectives were to determine the relationship between strategic planning and performance of the NGOs in Nigeria and the influence of the macro-environment on this relationship. The research philosophy in this study was based upon the fundamental positivism approach. A proportionate stratified random sampling technique based on the Zikmund formula was used and yielded a final sample size of 70 (to cater for the anticipated non-response level) from a population frame of 667 NGOs (Dillman, 2000). A web-based survey questionnaire approach (Qualtrics) was administered and duly completed by the respondents with a 68.57% response rate. Descriptive statistics, correlation and parametric statistical (simple linear and multiple regression) techniques were used to systematically analyze the data. The influence of strategic planning on organization performance was statistically significant ($R^2=0.264$, $F=16.504$, $\beta= 0.504$, $t= 4.126$, $p<0.05$). The macro-environmental forces in this study exist as a moderating factor. The findings of this study have a number of implications for theory, practice and policy. This study addresses a previously existing gap by examining the NGO sector in Nigeria and contributes immensely to the NGO realm regarding strategic planning and performance. Research has in the area of strategic planning, largely concentrated in developed countries, and this is an epic examination with no previous study traced, that makes a distinct focus on the NGOs in Nigeria. Despite the study limitations encountered, the quality of the study was not compromised. This study considered only NGOs and it is recommended that future researchers should consider carrying out similar studies using different performance measures under different economic sectors to assess any response variations or engage an expanded sample size or study a specific core-sector of the NGOs in Nigeria.

Key Words: Strategic Planning, Macro-environmental Forces, Performance, NGOs, Nigeria

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Introduction

Strategic planning is a systematic process where an organization builds a consensus and commitment amongst its key stakeholders which is predicated or informed by the organizations mission, and the resultant responses to its external and internal environment (Allison & Kaye, 2005). It depicts the deliberate attempts by an organization to map out the application of its resources, in response to its macro-environmental forces, so as to achieve its best possible future or organizational performance. Wendy (1997) as cited by K'Obonyo and Arasa (2012), asserts that strategic planning incorporates strategic analysis, strategic choice and strategic implementation.

Strategy concerns itself with the development and deployment of corporate resources in such a way as to compete more effectively in a particular industry, with the emergence of distinctive patterns. Through their adaptation of strategic planning therefore, organizations are often perceived as attempting to navigate their way above so as to adequately reconcile and align themselves appropriately to their external environment. Obtaining meaningful performance data and institutionalizing these approaches in order to assist management is crucial (Poister, 2003). This research was accordingly hinged upon the Resource Based View (RBV) theory, the dynamic capabilities theory and the design school as postulated by Mintzberg (1990).

As presented in the conceptual framework, an underlying or fundamental assumption is the existence of a relationship between strategic planning and performance of the NGOs in Nigeria.

The study therefore sought to examine the influence of the macro-environment factors on the relationship between strategic planning and performance of NGOs in Nigeria. The theoretical foundation carefully discusses the relationships between the theory and the variables as conceptualized. Nigeria is a leading economy in Africa and among the emerging global economies.

The primary motivation for this study therefore was predicated by the notable absence of pertinent researches in Nigeria, on the influence of the macro-environmental factors on the relationship between strategic planning and performance of the numerous NGOs in this otherwise complex and dynamic macro-environment. According to a study conducted amongst global development-oriented INGOs in 1998 and 2001, by Murdie and Kakietek (2012). Nigeria is featured amongst the top 10 countries with the highest number of INGOs. Nigeria has therefore been aptly identified for these reasons and the resultant effect on face validity.

Chandler (1962, 2003) defined strategic planning as a creative process for identifying and accomplishing the most important actions in view of organizational strengths, weaknesses, opportunities and threats. Chafee (1985) as cited by Harfield (1998) asserts that strategy is multi-dimensional and situational. Planning is perceived as an integral part of strategic management. Strategic planning therefore refers to a process that defines an organization's strategy, directions and decisions in an attempt to effectively and efficiently allocate its available resources

and thus enhance the organization's performance.

It is the art and science of formulating and implementing cross functional decisions and business strategies so as to enable an organization to achieve its objectives (Kinicki & Williams, 2005). Strategic planning provides the basic direction, within which the organizational activities are mandated to take place. It's perceived as a systematic way to navigate change, optimize the best possible outcomes and inform the acquisition and allocation of resources in pursuit of the organizational vision. Depending on the size or type of organization, strategy can be perceived from the broad multi-level perspectives; functional strategy, business strategy and corporate strategy. The functional strategy focuses on the achievement of maximum resource productivity through synergy and the development of distinctive competencies.

The business strategy defines how each business will compete through the distinct competence and competitive advantage. Finally, the corporate strategy defines the domain in which business, the organization is in (Harfield, 1998). Further categorizations of strategy include societal strategy, enterprise strategy and sub-strategies. Some of the commonly pronounced values of strategy include providing direction to a company, managing change particularly in a dynamic macro-environment, development of competitive advantage in one's industry, attainment of focus and the reduction of conflict.

There are a number of NGOs that operate in diverse and varying socio-economic and geo-political global environments. These

macro-environmental forces are often so turbulent and aptly inform and remain relevant to strategic planning. Nigeria is the largest African economy having overtaken South Africa in 2016 (World Bank, 2017). Sharfman and Dean (1991) posit three constructs, namely complexity, instability, and resource availability as common to most environmental research. Mintzberg (1979) postulates that the primary dimensions of the environment were stability, hostility, diversity and complexity. Contrary to this approach, Matyusz (2012) categorized this same business environment into the market, scientific and techno-economic sectors. There is undoubtedly no unanimous agreement on this categorization.

This study adopts the most widely used measure or PESTLE framework which stands for Political, Economic, Socio-cultural, Technological, Legal and Environmental factors as categorized within the macro-environment (Terry, 1997; Johnson & Scholes, 2008). Emerging economies are often characterized by a high dependence on foreign direct investments and bilateral assistance from the more developed economies that is substantively channelled through NGOs. Although the NGOs continue to play an increasingly significant role, based on the social responsiveness and contribution to the national welfare in Nigeria, (through direct/indirect employment) these organizations are assumed or perceived as not being adequately primed for effective and efficient strategic approaches in their organizational performance (Aksel & Baran, 2006; Lewis & Madon, 2004).

This constitutes the actual outputs or results of an organization measured against its intended or predetermined outputs, goals and objectives. According to Richard et al, (2009), organizational performance constitutes three specific areas of firm outcomes that is Financial Performance (such as profits, return on assets and return on investments). Secondly Product Market performance (such as sales and market share), and thirdly Shareholder Return (such as total shareholder return and economic value added).

Organizational performance is distinct from organizational effectiveness which is a much broader term. Many not-for-profit organizations adopt strategic planning and control systems as a form of operational discipline (Parker, 1998). There are a number of approaches proposed as appropriate measures of organizational performance. These include, but are not limited to logic model, balanced scorecard, and other financial measures such as annual awards received, value for money or financial efficiency and expenditure analysis. NGO performance has until recently been devoid of the financial performance measures.

Drucker (1989) argued that many not-for-profit firms had rejected commercial or for-profit organization's pre-occupations with the bottom-line. Ultimately, the effectiveness of NGOs gravitates towards attaining the goals and priorities of their principal customers or donor countries. This attainment consequently leads to customer satisfaction, a critical ingredient for sustained donor country funding within the geo-political and socio-economic interests and dimensions of NGO funding. There is an increasing demand for all

organizations to become more transparent and to institutionalize performance measurement and management. This focus particularly on NGOs exists among the public in general, government and through the demand in the public domain for commitment, accountability and transparency.

The focus on improving organizational performance is to ensure that the organization designs processes well and systematically monitors, analyses, and improves outcomes (Greenley, 1986). The NGOs that are perceived as vehicles of development, continue to sprout, pursuant to the myriad existing and emerging population needs, including but not limited to, basic health, poverty alleviation and political agitations given that Nigeria currently has the highest number of internally displaced persons in Africa estimated at over 3 million in 2015 (Emmanuel, 2015).

As an emerging economy, Nigeria, hosts many development NGOs and receives large amounts of foreign assistance, much of which is distributed through NGOs and other bilateral development assistance channels (Murdie & Kakietek, 2012; Makoba, 2002). Under the Laws of Nigeria, more especially the Company and Allied Matters Act 1990 (CAMA), NGOs are known as Incorporated Trustees. This means that the NGO formed is under the custody and direction of persons referred to as Trustees. The focus of this research study therefore, is on the relationship between strategic planning, organizational structure and performance within the macro-environment that this emerging economy, Nigeria, portends to the non-governmental organizations in Nigeria.

With the collaboration of the Federal Ministry of Health (FMOH), USAID, WHO, UNICEF, and World Bank amongst other NGOs, the Nigeria Network of NGOs (NNGO) was established on the 1st July 1994, and recognized by the National Planning Commission (NPC) as the coordinating body for NGOs in the Federation of Nigeria and thus integrated into the planning process of the NPC. A disproportionate amount of donor funding focused on Human Rights/Good Governance and the HIV/AIDS pandemic. NGOs have been active in Nigeria since the 1930s (NNGO, 2014). Gradually, the lack of proper coordination appeared to affect legitimacy and made national coordination almost impossible.

In its broadest sense, an NGO is one that is simply not part of a government structure. An NGO is similarly classified as an international NGO (INGO) only if it has active members within 3 different states. NGOs have been dubbed the third sector and alternatively referred to as organizations without owners (Crittenden & Crittenden, 1997; Lewis, 2003) where the accountability problem poses a real and a perceived perspective (Moore & Stewart, 1998).

2. Literature Review

There is evidently no shortage in extant literature on the subject of strategic planning. The debate on corporate strategy is not yet over (Frick, 2018). Although there are a number of studies on strategic planning, this study reveals that the same are differentiated and limited essentially by the context, subject of analysis, the predictor variables and the extent of analysis regarding the joint interrelationships amongst the variables.

Many of the studies on the relationship between strategic planning and firm performance were done between 1970s and early 1990s and focused on the direct relationship between strategic planning and firm performance (Arasa and K'Obonyo 2012), in the developed economies. Despite these limitations, the literature review undertaken herein presents a number of pertinent studies where similar deductions or findings were arrived at, or where this study has attained similar or differentiated empirical evidence or where the current study has adequately pursued the recommendations of prior pertinent studies.

The RBV, initiated by Wernerfelt (1984) amongst others, presupposes that a firm's resources are the drivers of competitive advantage and performance. It perceives an organization's resources as key to superior firm performance and depicts an approach aimed at achieving that performance through a sustained competitive advantage. The critical assumptions are, that the capabilities and other resources are heterogeneous and differ from one organization to another and secondly, that these resources like brand equity are immobile, at least in the short-run.

It is one of the most widely accepted theoretical frame-works under strategic management and performance (Priem & Butler, 2001; Rouse & Daellenbach, 2002). The two critical assumptions of RBV are that resources must also be heterogeneous and immobile. The results of the study by Pertusa-Ortega et al (2010) support both the RBV and the contingency approach, but the RBV is more strongly supported. The first critique is that the

RBV may be tautological, or self-vilifying. Secondly, and according to Priem and Butler (2001) and Kraaijenbrink et al (2010). The VRIN perspective (Barney et al, 2001) does not constitute a theory of the firm. Resource heterogeneity is considered a necessary condition for a specific resource bundle to contribute to a unique competitive advantage.

The second concept of dynamic capabilities arose from a key shortcoming of the RBV of the firm. The main proposition of the dynamic capabilities concept is an organization's capability to innovate, develop and reconcile internal and external competences. It is complimentary to the RBV, with an emphasis on the resource development and renewal (Barney et al, 2001). The main proposition of the dynamic capabilities concept is an organization's capability to innovate, develop and reconcile internal and external competences. It is complimentary to the RBV, with an emphasis on the resource development and renewal (Barney et al, 2001). By assisting the firm to adjust its resources mix, it maintains the sustainability of the firm's competitive advantage (Fainshmidt et al, 2016).

There is significant support in extant literature for the direct relationship between dynamic capabilities and firm performance (Lin & Wu, 2014). Albeit its wide acceptance, the dynamic capabilities framework faces brazen criticism attributable to the ambiguous and contradictory interpretations of dynamic capabilities. This is particularly in regard to the nature of dynamic capabilities and the issue of agency (Kurtmollaiev, 2017). Finally, the design school, which in

perhaps the most entrenched strategic model, with its basic framework underlying almost all prescriptions in the field of strategic planning and management. It presents a simple model that perceives the strategy process as one of design to achieve an essential fit between external threat and opportunity and internal distinctive competence (Mintzberg, 1990).

The issue of firm performance has been central in strategy research for decades and encompasses most of the questions that have been raised in the field, for instance, why firms differ, how they behave, how they choose strategies and how they are managed (Porter, 1991).

Although strategy is among the most studied concept, it is ironically among the least understood (Chaharbaghi, 2007). Strategy is often perceived as an enabler to an organization's vision, mission and direction determination and a prerequisite demanded for policy creation, planning and the development of objectives (Ahmed & Mukhongo, 2017). Strategic management is an authentic tool for improving an organization's competitiveness and performance (Makanga & Paul, 2017).

Organizational performance is a multidimensional concept that encompasses aspects including financial performance and market performance (Richard et al., 2009). Aidehayyat and Twaissi (2011); Schwenk and Shrader (1993) both found a positive relationship between strategic planning and performance. A study by Kitonga et al (2016) established a significant positive relationship between determining strategic direction and organizational performance.

In their studies, Kargar and Parnell (1987); Ramanujam and Venkatraman (1987), established that multidimensional strategic planning is an effective way of planning as it results into increased firm or organizational performance.

Delmas and Toffel (2004) argue that the organizational response to the macro-environmental forces or demands is a function of the influence of the corporate departments. The macro-environmental forces are however multi-directional, in that they may be precipitated by a host of other factors emanating from the internal and external environment (Chinaka, 2005).

NGOs are similarly exposed to the management of external relationships; relations with the state, the private sector, other NGOs and with their target communities (Aksel & Baran, 2006).

A discontinuous or turbulent macro-environment that is usually precipitated by complexity dispels the traditional approach to strategic management. Okeyo (2014), aptly demonstrates that complexity, dynamism and munificence of the external environment have a moderating influence on the performance of the 800 small and medium enterprises sampled in Kenya. In a study conducted in Nigeria, Abdulsalam and Mustapha (2012), identify the linkage or influence of the technological environment on the strategic choice of the sampled manufacturing firms. Adeoye and Elegunde (2012), posit that the external business environment influences the organizational performance.

Machuki and Aosa (2011), argue that the environmental factors influence the strategic decision making. The unpredictable nature of volatile macro-environments increases the risk for firms

(Barney et al, 2001). Even the debate on how the macro-environmental forces may be analysed remains unresolved and resulted in oblique and ambivalent empirical assertions (Tan & Litschert, 1994). In his study, Jabeen (2014) investigates the moderating effect of external environment on performance of SMEs in Pakistan. Nonetheless, a number of conceptual and empirical studies have identified specific macro-environmental dimensions which include complexity, dynamism and munificence.

The early organizational theorist perceived the business environment in terms of the resource dependence, efficiency, uncertainty and ecology (Freeman, 2010). From extant literature (Chen, 2003) and for the purposes of this study, the business environment has been defined by the dynamism, complexity and munificence of its environment factors PESTLE. In order to be reconciled to this crucial component, an organization may undertake a macro-environmental analysis through this tool referred to as the PESTLE framework. Magali, Hoffman and Kuss (2011) argue that firms' environmental strategies and practices are influenced by external stakeholders and institutional pressures, including its regulators and competitors. This relationship extends to the non-governmental organizations (Delmas & Toffel, 2005). Such findings are consistent with institutional sociology, which articulates the importance of regulatory, formative and cognitive factors in shaping firms' decisions to adopt and subsequently to perform (Delmas & Toffel, 2008).

Ultimately, all organizations need coordination within its component or constituent parts in order to remain viable.

This applies even among the NGOs. Ansoff (1991) cites three profound inter-relationships between the environment, strategic planning or formulation and organizational performance. Olsen (1993) uses the term “co-alignment” to describe the “best fit” relationship between strategy, structure and the environmental structure. He posits that without the concept of co-alignment between structure, strategy and the environment, organizations may experience difficulty in the achievement of long-term success.

However, it is argued that in many organizations, interaction is problematic, alignment is lacking and conflict predominant in many organizations (Guenzi & Troilo, 2007; Zhang, 2007; Krohmer, Homburg & Workman, 2002). In reality, firms internally cooperate and compete in a multifaceted manner and a degree of “coopetition” exists in this sphere (Maltz & Kohli, 1996; Brandenburger & Nalebuff, 1996; Luo, Slotegraff & Pan, 2006). In their study, Bagire, Aosa and Awino (2012) posit that the strategy-intangible resource was the best predictor configuration under the strategy-resource configuration and performance in NGOs. Akinyele and Idunnu (2007) provide rather empirical evidence that strategic planning enhances better organizational planning. A study conducted by Awino et al (2012), identifies a positive and significant relationship between strategic planning and firm performance. Awino et al (2010) suggest that effective and focussed strategic planning lead to positive change in organizational performance. The relationship between strategic planning and company performance is yet to be

established and at the least not clearly evident (Karger & Parnell, 1996).

Through structural equation modelling, Rudd et al (2008) present new empirical evidence and insights on the relationship between strategic planning and performance by identifying two types of mediating factors influencing financial and non-financial performance. Alvarez and Barney (2005), argue that the underlying objective is to better value creation and value appropriation under the above uncertainties that are often precipitated by macro-environmental forces.

Despite the propagated notion that developmental NGOs have a positive impact on economic growth in developing countries, empirical evidence regarding their impact is mixed (Shah, 2005; Zaei, 2016). Many scholars, practitioners and journalists have alluded that some development NGOs, both international and local, are often formed with the ill intentions (Saeed, 2004, Deliso, 2003 as cited in Murdie & Kakiemek, 2012).

3. Methodology

The research philosophy in this research is based upon the fundamental positivism approach.

The sample size and sample population, instruments or tools for data collection and sampling design process whether as a specific case study, cross-sectional survey, longitudinal or other suitable survey design, are a significant component of the entire research process. The methodological rigour and the research consistency significantly defines the objectivity of a study and is the road map that clearly stamps the quality of a research study. The positivistic paradigm has been

adopted in this study because of its emphasis on scientific and empirical rigor and is perceived as the most logical, quantitative, dominant and objective framework (Easterby-Smith, Thorpe & Jackson, 2011).

A proportionate stratified random sampling (restricted probability sampling) technique based on the Zikmund formula was used and yielded a final sample size of 70 (to cater for the anticipated non-response level) from a population frame of 667 NGOs (Dillman, 2000). The population frame was established using the official list of all NGOs in Nigeria registered with the NPC. A web-based survey questionnaire approach (Qualtrics) was administered and duly completed by the respondents with a 68.57% response rate. Descriptive statistics, correlation and parametric statistical (simple linear and multiple regression) techniques were used to systematically analyze the data.

This research targeted the CEO or the deputy/proxy as these intended respondents were deemed to be the most knowledgeable about the issues under investigation to which they were directly responsible (O'Sullivan & Abela, 2007; Ramani & Kumar, 2008). The study adopted a proportionate stratified random sampling procedure to arrive at the selected sample size taking the geopolitical zoning and the different core activity/sectors such as education, health, poverty eradication (Ngwiri, Mukulu & Mputhia, 2016) and so on under which a specific NGO or INGO is predominantly identified with, in Nigeria.

4. Results and Discussions

The main purpose of this study was to empirically determine the influence of the

macro-environmental forces on the relationship between strategic planning and performance of NGOs in the emerging economy of Nigeria. The results showed that strategic planning has a positive and statistically significant effect on organizational performance. It can be conclusively stated that for effective strategic planning, there must be a vision and mission statement that is understood by all employees. The influence of strategic planning on organization performance was statistically significant ($R^2=0.264$, $F=16.504$, $\beta= 0.504$, $t= 4.126$, $p<0.05$). The macro-environmental forces have a significant effect on the relationship between strategic planning and performance of the NGOs in Nigeria and the results ($R^2=0.391$, $F=9.420$, $P<0.05$) and ($\beta=1.724$, $t=1.418$, $P<0.05$) were statistically significant, and nullified the null hypothesis.

This suggests that a single-unit change in strategic planning is associated with 0.504 unit change in performance. Based on the operational sub-constructs that were used to measure strategic planning; Vision, Mission and Strategic Objectives, Strategic formulation of Organizational Objectives and Business Strategy, Consensus on Strategic Choices and intent and Implementation and Control Configurations, the overall result for Strategic planning was 4.38. These results provide evidence that strategic planning influences firm performance. It also implies that there are other factors that affect organizational performance. The results of this study are in agreement with a study by that exhibited a positive and significant relationship between strategic planning and firm performance. Aidehayyat and Twaissi (2011) also

identified a positive relationship between strategic planning and performance.

Reliability of this instrument (questionnaire) was evaluated using Cronbach Alpha which measures the internal consistency and is widely used to verify the reliability of the construct. A

Cronbach Alpha of 0.7 and above indicates the presence of internal consistency and that the instrument is reliable for use in the study (Babbie & Mouton, 2009). Table 4.1 shows that all the variables had a Cronbach alpha above 0.7 and were thus accepted.

4.1 Reliability Tests

Table 4.1: Reliability Results

Variable	Items	Cronbach's Alpha (α)
Strategic Planning	16	0.84
Macro- environmental forces	24	0.89
Organizational performance	20	0.87

Macro-environmental forces with 24 items had the highest reliability ($\alpha=0.89$) followed by Organization performance ($\alpha=0.87$) with 20 items, then Strategic Planning, ($\alpha=0.84$)

4.2 Test of Validity

The validity of the statements under strategic planning was also tested through Kmo Bartlett test. Strategic planning statements were depicted as being valid.

The rule of thumb is that the p-value should be less than 0.05 ($kmo=0.731$, $p=0.000$). The results are shown in the table below. The subsets statements met the threshold of 0.4 as shown in the Appendix 3.

Table 4.2: KMO and Bartlett's Test: Strategic planning

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.731
	Approx. Chi-Square	353.503
Bartlett's Test of Sphericity	Df	120
	Sig.	.000

The validity of the statements under macro-environmental forces was also tested through KMO Bartlett test. Macro-environmental forces statements were

depicted as being valid. The rule of thumb is that the p-value should be less than 0.05 ($kmo=0.689$, $p=0.000$). The results are shown in the table below.

Table 4.3: KMO and Bartlett's Test: Macro-environmental Forces

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.689
	Approx. Chi-Square	408.030
Bartlett's Test of Sphericity	Df	276
	Sig.	.000

The validity of the statements under Organizational performance was also tested through KMO Bartlett test. Organizational performance statements were depicted as being valid.

The rule of thumb is that the p-value should be less than 0.05 (kmo=0.669, p=0.000). The subsets statements met the threshold of 0.4 as shown in the appendix 1.

Table 4.4: KMO and Bartlett's Test: Organizational performance

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.669
	Approx. Chi-Square	435.414
Bartlett's Test of Sphericity	Df	190
	Sig.	.000

4.3 Diagnostic Tests

4.3.1 Test for Normality

Table 4.5: Results of Shapiro-Wilk Test for Normality

Scale	Shapiro-Wilk		
	Statistic	Df	Sig.
Strategic planning	.963	48	.134
Macro-environmental Forces	.982	48	.662
Organizational performance	.981	48	.641

The results attained above in Table 4.2 indicate that the data in relation to each variable is normally distributed as the significance value in all cases is greater than 0.05. It fits a normal distribution (Tabachnik and Fidell, 2007) and thus

implies that the data is suitable for analysis using correlation and regression analysis.

4.3.2 Heteroscedasticity

As the data for this research is obtained from a cross-section of firms, it could raise concerns about the existence of

heteroscedasticity. The Breusch-Pagan/Cook-Weisberg test was carried out to confirm if the error variance was not constant implying heteroscedasticity in the data. Running a regression model without accounting for heteroscedasticity may lead to biased parameter estimates. In order to test for heteroscedasticity it was necessary to make a hypothesis in respect to the error variance and test the error variances to confirm or reject the hypothesis.

For the purposes of applying the Breusch-Pagan/Cook-Weisberg test, a null hypothesis (H_0) was formulated that the error variance is not heteroscedastic while the alternative hypothesis (H_a) was that the error variance is heteroscedastic. The Breusch-Pagan/Cook-Weisberg test models the error variance as $\sigma^2_i = \sigma^2 h(z'_i \alpha)$ where z_i is a vector of the independent variables. It tests $H_0: \alpha=0$ versus $H_a: \alpha \neq 0$ and presented results in Table 4.28

Table 4.6: Test for Heteroscedasticity Results

H_0 : Constant variance
 $\chi^2(1) = 83.66$
 $\text{Prob} > \chi^2 = 0.0710$

The results in Table 4.28 indicate that the p value is greater than 0.05 (0.0710) and so the null hypothesis set up for this test is supported. It was found that the variables under this study did not suffer from heteroscedasticity and so the required regression analysis for this study could be carried out the results being distorted.

4.3.3 Test for Multicollinearity

Multicollinearity inflates the standard errors and confidence intervals leading to unstable estimates of the coefficients for individual predictors. Multicollinearity was assessed in this study using the Variance Inflation Factor and tolerance.

Table 4.7: Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.828	.664		1.248	.219		
1 Strategic planning	.388	.125	.396	3.102	.003	.856	1.169

Macro-environmental factors	.354	.126	.341	2.810	.007	.944	1.059
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Collinearity statistics (Table 4.15) indicated a Variance Inflation Factor (VIF) <5 and Tolerance >0.2, an indication that the variables were not highly correlated, hence no existence of Multicollinearity.

This is an indication of the suitability of the variables for multiple regression. The results of this regression analysis are presented in table 4.4.

4.3.4 ANOVA

Table 4.8: ANOVA Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.436	1	1.436	16.504	.000 ^b
	Residual	4.002	46	.087		
	Total	5.438	47			

Table 4.9: Table of coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.136	.518		4.126	.000
	average_strategic planning	.504	.124	.514	4.063	.000

. Dependent Variable: organizational performance predictor (constant): strategic planning

4.3.5 Correlation Coefficients of Strategic Planning, Macro-environmental Forces and Organizational performance

Table 4.10: Correlation Coefficients Matrix

Variable	Measurement	Strategic planning	Macro-environmental Forces	Organizational performance
Strategic planning	Pearson Correlation Sig. (2-tailed)	1		
Macro-environmental factors	Pearson Correlation Sig. (2-tailed)	.236	1	
Organizational performance	Pearson Correlation Sig. (2-tailed)	.514**	.445**	1

** . Correlation is significant at the 0.01 level (2-tailed).

The Correlation results in Table 4.7 shows that the relationship between organizational performance and strategic planning was positive and statistically significant ($r=.514^{**}$, $p<0.05$). The Macro-environmental forces and organizational performance was positive and significant ($r= .445$, $p<0.05$). All the correlation coefficients presented in the table above fall below 0.7.

Since the correlations between the predictor variables strategic planning and macro-environmental forces as well as between the predictor variables and organizational performance were not very high ($r<0.07$), the variables are suitable for further analysis using multiple regression.

4.3.6 The Effects of Strategic Planning

Table 4.11: Regression Results for the Effect of Strategic Planning Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.514 ^a	.264	.248	.29496

a. Predictors: (Constant), strategic planning

The regression results in Table 4.4 indicate that 26.4 percent of the variance in organizational performance was explained by strategic planning ($R^2=0.264$, $F=16.504$, $P<0.05$). 73.6 percent of the variation organizational performance was not explained by strategic planning. This variation is due to other factors not included in the study and also implies that strategic planning considered alone, is a weak predictor of organizational performance. The overall model was statistically significant ($F=16.504$, $P<0.05$). The influence of strategic planning on organizational performance was statistically significant ($\beta= 0. 504$, $t= 4.126$, $p<0.05$).

This suggests that a single-unit change in strategic planning is associated with 0.504 unit change in performance. The results thus provide evidence that strategic planning influences an organization's performance. It also implies that there are other factors that affect organizational performance. This study was in agreement with a study by Awino et al (2012) that exhibited a positive and significant relationship between strategic planning and firm performance. Aidehayyat and Twaissi (2011) also identified a positive relationship between strategic planning and performance.

Nevertheless, the study differed with other studies for instance, the extant literature on the relationship of strategic planning and company performance that concludes that the nature of this relationship is yet to be established and at the least not evident (Karger and Parnell, 1996).

The second objective of the study aimed at determining the moderating effect of macro-economic forces on the relationship

between strategic planning and NGOs performance. Hypothesis two (H_2) was generated from this objective. It stated that " *H_2 : The macro-environmental forces have no significant effect on the relationship between strategic planning and performance of the NGOs in Nigeria.*"

The Baron and Kenny's path analysis (stepwise regression) for testing for moderation was employed to confirm whether the relationship between strategic planning and NGOs Performance is moderated by macro-economic forces. While it was found that strategic planning accounts for 26.4 percent of the variation in return on assets, the introduction of the moderator, macro-environmental forces, significantly improved the influence of strategic planning on organizational performance. At this level, when the moderator, macro-environmental forces, was introduced the influence of strategic planning on organizational performance improved.

Strategic planning and macro-environmental forces explain 37.5 percent of the variance in organizational performance. The overall model was statistically significant ($F= 13.506$, $P<0.05$). The change in F value (F change = 9.403) was significant. Similarly, the beta coefficients were statistically significant ($\beta=.356$ $t=3.570$, $P<0.05$). The results in the second step were therefore significant. In step three, the interaction term was introduced in the regression model. All the variables, strategic planning, macro-environmental forces and the interaction term were entered into the regression model. The results revealed that R^2 improved from 0.375 in step 2 to 0.391 in step 3. The R^2 change was 0.026

indicating that the interaction of strategic planning and macro-environmental forces did have a significant influence on organizational performance.

The beta coefficients revealed an improvement ($\beta=1.724$, $t=1.418$, $P<0.05$) when the interaction term was included in the regression model. The overall model in step 3 indicates that the interaction was statistically significant ($F=9.420$, $P<0.05$). The results therefore nullify the null hypothesis and hence the conclusion that the macro-environmental forces have a significant effect on the relationship between strategic planning and performance of the NGOs in Nigeria.

5. Conclusion

This study contributes to the understanding of the relationship between strategic planning and organizational performance and establishes the role of macro-environmental forces in the relationship between strategic planning and organizational performance. The findings of the study confirm the findings of the previous studies that identify significant relationships between strategic planning and organizational performance. Strategic planning results in a viable match between the changing internal organizational conditions of the firm and its external environmental variables.

The macro-environmental forces conform to the descriptions of a moderating factor and its effect therefore as evidenced by the statistical interpretation. In addition, this study bridges the knowledge gap by looking at the sector of NGO. Research in the area of strategic planning, has largely concentrated in developed countries, and this study was an epic examination of this

element of strategic planning amongst NGOs in a developing economy, Nigeria.

These observed knowledge gaps therefore, presented a enticing avenue for research. With these conceptual and contextual gaps identified above, this study opted to pursue the gaps through an examination of NGOs within a developing or emerging macro-environment, in this context, Nigeria.

5.0 Implications of the Study

The findings are particularly enriched by the context in that not only are NGOs the subject of analysis, as compared to the for-profits concerns, but the study was located in a developing country, Nigeria. This is a nation with one of the highest number of NGOs globally (Murdie and Kakietek, 2012), and it is these revelations of the study that portend very pertinent information and that potentially increases awareness amongst national policy, advocacy and stand to guide stakeholders within the not-for-profit organizations in a developing nation.

The findings agree with Barney et al. (2001) who specified that a synergistic effect rather than a set of independent practices leads to competitive advantage. The resource-based theory advises on the need for organizations to engage in identifying internal resources that when well managed will lead to superior performance (Barney et al, 2001). The study is also anchored on dynamic capabilities theory. Proponents of the dynamic capabilities posit that resources assist a firm to adjust its resource mix and thereby maintain the sustainability of the firm's competitive advantage (Ambrosini, Bowman & Collier, 2009). This study indicated that to great extent, organizations in the NGO sector, need to be cognisant of

strategic planning, macro-environmental forces and organizational performance.

The study revealed that managers in the NGO sector also need to be continuously acquainted and embrace strategic planning and the role it plays regarding superior NGO performance. This study acts as a guide to a number of variables that the NGOs should start giving appropriate attention so as to ensure they are well managed. The continuously changing environment in the NGO sector as well as the dynamic environment in which NGOs have to survive while seeking to maintain superior performance is undoubtedly real.

This study established that strategic planning has a positive relationship with organizational performance and that macro-environmental forces do have a positive relationship with organizational performance. The NGOs therefore need to focus on policies that will facilitate their added understanding of these external variables and therefore stand in a better position to be able to navigate through them, and thus improve performance with policies that address the PESTLE constituents or components.

This study found that strategic planning has a significant positive effect on organizational performance amongst NGOs in Nigeria. The dynamic capabilities theory posits that the resources should be reconfigured so as to align an organization to its changing environment.

The theory emphasizes an organization's need to reconfigure, integrate, innovate and recreate its resources and capabilities in response to the rapidly changing or dynamic environment to attain competitive advantage.

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