

# User acceptance of strategic planning: Evidence from Northern European municipalities

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## Abstract

Strategic planning is core to public administration at all governmental levels. Evidence suggests that when conducted well strategic planning impacts several performance outcomes. Yet, public administration and strategy scholars have argued that strategic planning is not only a technical procedure. Its success is contingent upon the people involved in strategic planning. This study investigates strategic planning using user acceptance theory. It identifies whether formal and participatory strategic planning associate with ease of use and usefulness of strategic planning and, in turn, whether ease of use and usefulness associate with commitment to strategic plans. Results from PLS-SEM analysis of survey data from 327 municipalities in three Northern European countries or regions (Flanders, Finland, Norway) corroborate the perspective of strategic planning as organizational behavior where design choices shape attitudes and behaviors. These findings support calls to consider strategic planning from a 3Ps perspective, namely connecting people–process–plan, to achieve outcomes.

## Evidence for practice

- Strategic planning remains one of the most popular managerial approaches in contemporary public organizations. Despite studies demonstrating that strategic planning can help public organizations perform better, we know much less about *why* and *how* it could help.
- This analysis shows that both the context and the behavioral side of strategic planning are important: how strategic planning and participation are designed is going to influence the ease of use and the usefulness of strategic planning as well as managers' acceptance of the strategic plan.
- Managerial commitment to strategic plans is not necessarily only about making strategic planning formal or easy to use. Strategic planning takes time and effort, and some stakeholder involvement may make the strategic planning process harder to use, but as long as managers find it useful, and internal and external stakeholders have been involved, they are more likely to be committed to the ensuing strategic plan.
- To avoid strategic plans becoming “empty” rhetoric that end up in a closet, we need to consider how we design strategic planning and involve stakeholders, how managers respond to that design, and whether that response might influence their commitment to the ensuing strategic plan.

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## INTRODUCTION

Public organizations, across the world, at all levels of government have adopted strategic planning as an approach to strategy formulation (Bryson et al., 2010; Poister, 2010). While there are many models of strategic planning, they all emphasize a relatively deliberate, informed, and analytic approach where a range of tools are used to stipulate what the organization wants to achieve (i.e., *goals and priorities*), how it does so (i.e., *strategies and actions*), and why (i.e., *purpose*) (Bryson & George, 2020). Importantly, strategic planning's popularity does not limit itself to public organizations—it is typically listed among the most used overall management approaches (Rigby & Bilodeau, 2018). What is, however, more typical to the public sector is the fact that (forms of) strategic planning and plans are often required from public organizations, typically for accountability purposes (George et al., 2020).

Just as important, evidence suggests that strategic planning can positively influence a range of performance outcomes (e.g., Elbanna et al., 2016; Johnsen, 2018). A recent meta-analysis (George et al., 2019) demonstrates that strategic planning—across organizations and sectors/countries—has on average a significant, positive, and at least moderate impact on organizational performance and is particularly potent in enhancing organizational effectiveness. Even though the evidence is accumulating on the positive strategic planning–performance relationship, there remains a substantial criticism toward strategic planning, most notably in relation to the sometimes rigid way of operationalizing it (e.g., Bovaird, 2008; Bryson et al., 2009). It is important to emphasize that strategic planning is a multifaceted phenomenon clustering a range of decisions such as: Who do we involve? Which tools do we use? What does the process look like? What do people think of it (Bryson & George, 2024)? Hence, recent calls for research on strategic planning encourage scholars to look more closely at these specific decisions, how they are made in specific contexts, and how they tie to specific outcomes (Bryson & George, 2020; Jacobsen & Johnsen, 2020). Such a perspective thus calls for a closer investigation into the micro-activities underlying strategic planning in different empirical settings (e.g., Bello-Gomez & Avellaneda, 2023; Bryson et al., 2018; George, 2021, 2023; Vandersmissen & George, 2024; Wolf & Floyd, 2017).

This study answers these calls by investigating strategic planning using user acceptance theory (Venkatesh et al., 2003). Even though strategic planning and related management tools have been well known for some time in public management theory and to some municipalities, the act of higher level government to mandate strategic planning could be perceived as a new practice involving new technologies for many municipal councils and their management. Therefore, user acceptance theory is relevant to explain organizational behavior adjusting to these new technologies and the resulting user acceptance. This

theory is particularly useful to study the micro-activities of strategic planning by focusing on its actual end users and has often been used in studies centered on the adoption of specific technology (e.g., Nordhoff et al., 2018; Sagnier et al., 2020).

User acceptance theory centers on two core variables—ease of use and usefulness of the proposed technology (Davis, 1989)—and it has linked these two variables to a range of antecedents (e.g., design features of the technology) and outcomes (e.g., behavioral intent to use technology). Specifically, we ask: What is the relationship between formality of and participation during strategic planning, managers' acceptance of strategic planning, and their commitment to strategic plans? Formality and participation are two specific design choices underlying strategic planning, managers' acceptance is operationalized by looking at their perceived ease of use and usefulness of strategic planning, and commitment to strategic plans is an important attitude that indicates managers' support for the plan and willingness to work toward its implementation. We draw on unique, cross-country survey data from 327 managers in municipalities in Flanders, Finland, and Norway to answer this question. Moreover, because our question implies multiple causal links and emergent as well as latent variables, we use partial least squares structural equation modeling (PLS-SEM), also called partial least squares path modeling (PLS-PM), to analyze the data.

Our contributions to public administration theory, research, and practice are as follows. First, we answer the call for a stronger focus on the micro-activities underlying strategic planning—what planners actually do and how they feel about it—and test the applicability of user acceptance theory as a potential framework for such a focus. Extrapolating this theory to strategic planning provides a new way of looking at strategic planning as something practitioners “do,” as opposed to something organizations “have.” This perspective also acknowledges the complex causality that underlies the strategic planning–organizational performance relationship. Second, we go beyond the typical one-country setting of empirical studies on strategic planning by presenting empirical evidence from municipalities in three Northern European countries or regions. By expanding our initial analysis with a comparative analysis, we identify whether there are country differences and posit, in the conclusion, propositions as to why such differences could emerge. In doing so, we set the scene for more comparative research on strategic planning in the future.

Finally, many practitioners complain that strategic plans often end up in a closet gathering dust and do not have much use (e.g., Llewellyn & Tappin, 2003). In this analysis, we demonstrate to practitioners how they can enhance commitment to strategic plans through their design choices as well as specific attitudes of managers. Our findings can help practitioners ensure that strategic plans become lively documents and stimulate managers

to work toward their implementation. Indeed, commitment to strategic plans has been found to be an important antecedent of successful plan implementation (Parayitam & Dooley, 2009). Commitment to the plan thus implies that managers consider the plan as a set of strategic ideas worth realizing and become members of the guiding coalition necessary to implement these ideas (Bryson et al., 2009; George et al., 2018).

This paper is, to our knowledge, the first to empirically analyze how the mandatory introduction of strategic planning relates to the design of strategic planning and its stakeholder involvement and how these factors affect the ease of use and usefulness of the strategic planning and the resulting user acceptance beyond single country studies. The paper explores common relationships across context. More knowledge on such issues is important, especially for practitioners, because often theory is developed in one context and is assumed to be generally valid across many contexts. This paper sheds new light on the effects of strategic planning design, stakeholder involvement, and user acceptance, which is important for practitioners and policy makers in public administration.

In what follows, we present user acceptance theory and explain its relevance for strategic planning in public organizations. Next, we present our core model and hypotheses, and move on to explaining our methods. We subsequently discuss the results of our multivariate analysis with structural equation modeling (PLS-PM) and conclude with the implications of our findings for public administration theory, research, and practice.

## USER ACCEPTANCE OF STRATEGIC PLANNING

As argued, there is a clear need for research in the public sector that focuses on the micro-activities of strategic planning—the people actually “doing” strategic planning (e.g., Bello-Gomez & Avellaneda, 2023; Bryson et al., 2018; George, 2021, 2023; Vandersmissen & George, 2024; Wolf & Floyd, 2017). User acceptance theory (Davis, 1989) is a promising framework for such research. The relevance of user acceptance in explaining attitudes and behaviors of end users toward specific technology has been well established in empirical studies across different fields (see for instance the literature review of Marangunić & Granić, 2015) and it has also been linked specifically to management systems (e.g., George et al., 2018; Money & Turner, 2005). Typically, these studies provide evidence for a relationship between design choices of technology, users’ perceived ease of use and usefulness towards the technology, and a range of behavioral and attitudinal outcomes such as intent to use the technology. Similarly, we consider strategic planning’s formality and participation as two design choices underlying strategic planning, and relate these to managers’ perceived ease of use and usefulness of strategic planning, which, in turn, we relate to commitment toward strategic plans.

## Design choices and user acceptance

Two crucial design choices for strategic planning are the formality of the strategic planning process and who is involved during strategic planning (i.e., participation). Formality implies the extent to which strategic planning includes a systematic process, which results in a formal strategic plan that draws on an organization’s strengths and weaknesses and its environment’s opportunities and threats and includes the development of strategic goals, which drive decisions and actions (George et al., 2016; Johanson, 2019; Johnsen, 2021; Poister et al., 2013). At the heart of formality lies a number of theoretical frameworks, including goal setting theory (which argues the importance of having strategic goals (Locke & Latham, 2002)), the Harvard Policy Model (which proposes the SWOT analysis (Andrews, 1987)), and synoptic planning theory (which argues the importance of systematic, structured decision-making (Dror, 1983)). Participation centers on the degree of involvement of different stakeholders during strategic planning (George et al., 2016; Johnsen, 2021; Poister & Streib, 2005). Underlying the importance of participation is the stakeholder management model and integrative stakeholder participation theory, both of which promote the importance of stakeholder involvement during strategic planning (Freeman, 1984; Hendrick, 2003). These design choices can be expected to influence user acceptance among managers.

Concerning formality, formal strategic planning ensures that strategic planning is systematic, typically implying a formalized sequence of steps to be followed during the process (Bryson & George, 2024). It is also clear in terms of which analyses are included and what the output should be—a plan and strategic goals. In other words, formal strategic planning provides a structured decision-making process, which can be expected to make strategic planning easier to use than a more informal, unsystematic strategic planning, which does not state clearly what will be done, when, and with which output (Poister et al., 2013). Additionally, formal strategic planning ensures that strategic planning includes important components, helping managers to better understand their organization and the environment, manage the strategic planning process, and elaborate concrete plans and goals on which strategic management systems can be constructed (Al-Hashimi et al., 2022; Bryson et al., 2010; Poister et al., 2010). Hence, we expect the following:

**Hypothesis 1.** Strategic planning formality is positively associated with managers’ perceptions of the usefulness and ease of use of strategic planning.

Participation during strategic planning can also be linked to managers’ acceptance of strategic planning. First, participation of stakeholders increases the likelihood that decisions taken during strategic planning at least

acknowledge different stakeholder expectations and concerns. Indeed, the open strategy literature argues that opening up strategic planning to different stakeholders outside of the management team can help generate new information unknown to the management team as well as result in creative, out-of-the-box ideas (Hansen et al., 2024). It can also serve a range of other uses such as meeting legal requirements, embodying ideals of democracy, advancing social justice, informing the public, and creating support for decisions, all of which can arguably be linked to usefulness (Bryson et al., 2013).

Involving a wide variety of stakeholders, however, is not necessarily making strategic planning easy to use, and sometimes strategic planning processes may have to be closed down in order to make actual decisions (Hansen et al., 2024). Every new stakeholder has new expectations, time needs to be invested in hearings and conflict resolution, which consume managerial resources during strategic planning (Bryson, 2004; Johanson, 2009). In turn, a highly participatory strategic planning process can create difficulty in terms of scope and in reaching an agreement, thus making strategic planning harder to use. Evidence confirms the difficulty surrounding participation during strategic planning (e.g., George et al., 2019; Hendrick, 2003), and while participation might help to make strategic planning more useful it could also make it less easy to use.

**Hypothesis 2.** Participation during strategic planning is (a) *positively* associated with managers' perceptions of the usefulness of strategic planning but (b) *negatively* associated with the perceived ease of use of strategic planning.

## User acceptance and commitment to strategic plans

The next step is to hypothesize how perceived usefulness and ease of use affect commitment to strategic plans among managers. To do so, we draw on self-efficacy theory (Bandura, 1986, 1982). At the heart of this theory lies the idea that commitment to a specific behavior is a function of two basic phenomena, self-efficacy and outcome belief. Self-efficacy relates to the extent to which users actually find themselves capable of using a specific technology (i.e., perceived ease of use), whereas outcome belief relates to the extent to which users consider the specific technology as being worthwhile (i.e., perceived usefulness (Davis, 1989)). As indicated earlier, commitment to strategic plans clearly relates to the attitudes and behaviors propagated by self-efficacy theory. At the heart of such commitment lies a general positive attitude toward the plan as a set of good ideas worth implementing as well as a behavioral intent to really work toward its realization (George et al., 2018; Olson et al., 2007). Hence,

self-efficacy theory would argue that users of strategic planning (i.e., managers) who believe it is easy to use and useful are more likely to be committed to the strategic plan.

It is, however, difficult to think of strategic planning as being easy to use. Indeed, strategic planning requires time and effort as well as strategic thinking, acting, and learning—all of which require some degree of cognitive strain and reflection (Bryson & George, 2024). Several authors have argued that for strategic planning to really “work” properly, it will require managers to invest time and resources in the process (e.g., George et al., 2019; Ugboro et al., 2011). Strategic planning requires feedback loops, thorough analysis, creativity, future thinking, and stakeholder management, all of which push managers to reflect and ask the right questions even when these questions require deep thinking—this is what makes it *strategic* rather than *operational* (Bryson & George, 2020, 2024). Based on these arguments, we do not expect that ease of use of strategic planning is going to significantly associate with commitment to strategic plans among managers. What is most important for managers is that the approach is considered worth the investment (i.e., useful). This results in our third hypothesis:

**Hypothesis 3.** Usefulness of strategic planning is (a) *positively* associated with managers' commitment to strategic plans and (b) ease of use has a *null* association with managers' commitment to strategic plans.

## COUNTRY CONTEXTS

There are several national factors that may affect user acceptance of strategic planning. First, one could argue that ease of use of strategic planning is tightly linked to the planning capacity of a municipality. Planning capacity can be operationalized in several ways, including both competence of planning personnel, administrative capacity, and, of course, to financial resources available. Second, it seems sensible to assume that perceived usefulness of strategic planning will be connected to municipal autonomy. Strategic planning is really to choose between different courses in how to obtain public value. If municipalities are strongly limited by state regulations, and thus have no real agency, there will be little room left for municipal choices.

The three countries or regions in this analysis, based on somewhat different administrative-political traditions, differ in both autonomy from the state and different measures of municipal capacity. Ladner et al. (2016) have constructed an index on local autonomy in 39 countries, including Norway, Finland, and Belgium (note that Flanders is a region within Belgium). Sellers et al. (2020) have, in their mapping of the role of local authorities in democratic development, established indexes of political-

**TABLE 1** Political-administrative capacity, financial capacity, and functional responsibility.

	Local autonomy	Political-administrative capacity	Financial capacity	Functional responsibility	State supervision	Mandatory municipal strategic planning
Belgium	21.79	0.83	0.26	0.58	1.23	2013
Finland	29.33	1.95	1.21	1.61	0.96	2015
Norway	27.00	1.33	0.82	0.90	1.35	1985/1992

Note: The local autonomy scores are from Ladner et al. (2016). The scores for political-administrative capacity, functional responsibility, and state supervision are from Sellers et al. (2020).

administrative capacity, financial capacity, and functional responsibility. The last one concerns the number of tasks delegated to the municipalities in that country. Table 1 shows the three countries' scores on these indexes. The last column in Table 1 documents when strategic planning was mandated in the three countries.

There are distinct differences between the three countries, both on autonomy and capacity. The two different measures on autonomy show that Finland seems the most autonomous (less state supervision, and a higher score on Ladner et al.'s autonomy index). Belgium scores significantly lower than both Nordic countries. The same picture emerges concerning municipal capacity. Finland scores higher on all measures compared with both Norway and Belgium, while Norway scores significantly higher than Belgium. The one-tier system in Finland constitutes a system of municipalities with an exceptionally wide spectrum of tasks, even on a Nordic scale. In practice, however, at the time of data collection, the joint authorities form a second layer of administration that narrows the autonomy and capacity of the Finnish municipalities and their strategic planning (c.f. Sjöblom, 2010). Since 2023, the situation has changed in Finland, because the welfare services have been transferred to the newly established administrative level called well-being services counties (Pekkola et al., 2023).

There are also differences in when the higher level governments mandated formal strategic planning in the three countries. The formulation of municipal strategy is compulsory in all three countries or regions studied here, but the tradition varies between them. Norway adopted the practice first in the 1980s and 1990s, then Flanders in 2013 and Finland in 2015. Norway implemented an area planning law in 1985, which required the municipalities to formulate objectives in a long-term plan and undertake consultations with citizens and other stakeholders. A major revision of the municipal law in 1992 required the municipalities to conduct four-year planning. Both laws have later been revised.

## METHODS AND DATA

We chose a cross-sectional research design and collected data through electronic surveys. The survey was first conducted in Flanders and subsequently translated into

English, Finnish, Norwegian, and Swedish (to serve for Swedish-speaking municipalities in Finland). The survey questions used a seven-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree).

## Population and sample

The population for this analysis was all the Flemish municipalities in Belgium, and all the municipalities in Finland and Norway. All of these municipalities are multi-purpose public organizations covering a range of policy domains at the local level. Belgium and Finland are members of the European Union (EU) while Norway is a member of the European Free Trade Agreement (EFTA).

The survey was sent to the civil servants responsible for strategic planning in Finland and Flanders and to the municipal chief administrative officer in Norway. The actual respondent could vary, however, and was usually a member of the top management team. For example, in the case of Finland, the position of the informant varied from a secretary or a municipal director (in a small municipality) to a strategy director (of a major city).

Table 2 presents data for the three countries both in the population and the sample of the municipalities. Flanders is the biggest region in Belgium with 308 municipalities and a population of 6.4 million in 2015. The survey was conducted in 2014. Of the 308 municipalities, 123 responded, giving a response rate of 40.0%. Eleven municipalities had missing values, resulting in a usable sample of 112 (36.4%).

Finland had 5.3 million inhabitants in 2016 and the number of municipalities in Finland was 311 in 2018. The survey period was May–August 2018. The survey received 100 responses, and from the seven municipalities that provided more than one response, we used the municipal average. The responding sample was 87 municipalities, resulting in a response rate of 28.0%. Seven of the municipalities had missing values, resulting in a usable sample of 80 municipalities, or 25.7% of all the municipalities, from Finland.

Norway had 5.2 million inhabitants in 2016, and the number of municipalities in Norway in 2016 was 428. The survey period in Norway was May–September 2016 and the responding sample was 173 municipalities, resulting in a response rate of 40.4%. Because the capital, Oslo,

**TABLE 2** The three countries or regions, the municipalities, and the sample.

	Population	Number of municipalities	Mean municipal population	Responding sample	Response rate	Usable sample without missing data	Mean municipal population in usable sample	Usable sample in percent of population
Flanders, Belgium	6.4 mill.	308	20,812	123	40.0%	112	24,006	36.4%
Finland	5.3 mill.	311	17,743	87	28.0%	80	32,341	25.7%
Norway	5.2 mill.	428	12,182	172	40.4%	135	18,675	31.5%

is both a municipality and a county, Oslo was excluded, giving a sample of 172. The variable with maximum missing values had less than 1% missing values. The usable sample, without missing values, consisted of 135 municipalities, which is 31.5% of all the Norwegian municipalities.

The municipalities in the usable samples without missing values have higher mean municipal populations than the mean municipal population in all the three countries or regions. This likely reflects the tendency of larger municipalities to engage in more strategic planning than smaller ones and, hence, that relatively more large municipalities have responded to the surveys. The usable samples from the three countries are therefore deemed to represent municipalities with experience in strategic planning relatively well.

## Data and measurements

We used the pooled data from the three national surveys as our dataset. In the analysis, municipalities with missing data were excluded. The resulting usable sample comprised 327 municipalities.

The data collection was based on a replication of survey questions, with some minor adaptations from previous validated research instruments. Table 3 documents the survey questions used for every variable, totaling 27 questions.

To reduce the data and explore factors, we conducted exploratory factor analysis using Jamovi 2.4.8 (The jamovi project, 2023). The Bartlett's test indicated that the observed correlation matrix is significantly different from a matrix with no correlation. The Kaiser–Meyer–Olkin (KMO) index of Measure of Sampling Adequacy (MSA) measures the proportion of variance of a variable that might be caused by an underlying factor. The MSA is therefore used to indicate whether a variable is useful in a factor analysis, often with 0.7 as a lower threshold (Hair et al., 2019). Except for one question on formal strategic planning (v4c), the questions had MSA scores above 0.7, indicating that the data were applicable for factor analysis. Principal component analysis (PCA) is commonly used for reducing a set of variables to fewer dimensions, and principal axis factoring (PAF) is commonly used to identify latent variables underlying a set of variables. A PCA

showed seven and a PAF showed nine dimensions in our data.

Our measurement revealed no reliable, single emergent or latent variable for formal strategic planning using the original five-item scale (Poister et al., 2013), reflecting the results from the factor analysis, which identified one “strong” and one “weak” factor in formal strategic planning. Formal strategic planning has also earlier been found to be multidimensional (George et al., 2016). We subsequently measured strategic planning with the two indicators from the strong factor, which reflect the degree that the formal strategic planning conducted external and internal reviews (e.g., SWOT). The assessment of the environment and the internal organization to plan a good fit for the future is the core of what strategic planning is, and the variable had very good reliability ( $\alpha = 0.90$ ).

Measures of stakeholders with eight questions have earlier used three groups: top management, internal stakeholders, and external stakeholders (Poister & Streib, 2005). We measured stakeholder involvement using two latent variables, one for internal stakeholders and one for external stakeholders. We did not measure the involvement of political stakeholders (the mayor or municipal council) because the strategic plan is formally the responsibility of and decided by the municipal council in all three countries. Internal stakeholders were measured as the chief administrative officer (CAO) and the department heads and managers. The resulting variable for internal stakeholder involvement had acceptable reliability ( $\alpha = 0.71$ ). External stakeholders were measured with the two indicators “citizens” and “other external stakeholders.” The resulting measure had good reliability ( $\alpha = 0.86$ ).

The questions on commitment to the strategic plan, ease of use of strategic planning, and usefulness of the strategic planning process originate from George et al. (2018) based on other previous research (George & Desmidt, 2018). We measured these three concepts as latent variables, each with three indicators. The resulting scales had very good reliability, with  $\alpha = 0.86$  for ease of use of strategic planning,  $\alpha = 0.93$  for usefulness of the strategic planning process, and  $\alpha = 0.83$  for commitment to the strategic plan.

All our data came from basically the same survey instrument, which poses a potential problem due to common method bias (CMB). Our survey questions did not,

**TABLE 3** Survey questions.

Variable	Items
Strategy formulation: Formal strategic planning	<p>(4) How well do the following statements describe the strategic planning in your municipality?</p> <p>(a) We developed our municipal strategic plan through a systematic planning process.</p> <p>(c) Our municipal strategic plan was a formal strategic plan or an update of a formal strategic plan.</p> <p>(e) During plan development, we conducted situational analyses of our municipality's strengths and weaknesses.</p> <p>(g) During plan development, we conducted situational analyses of our environment's opportunities and threats.</p> <p>(i) During plan development, we established strategic goals and used them to drive decisions and actions throughout our municipality.</p>
Stakeholder involvement	<p>(5) How well do the following statements describe the strategic planning in your municipality?</p> <p>(a) The mayor and aldermen have been centrally involved in the development of our municipal strategic plan.</p> <p>(b) The municipal/city/district council has been centrally involved in the development of our municipal strategic plan.</p> <p>(c) The municipal/city/district manager (Chief Administrative Officer) has been centrally involved in the development of our municipal strategic plan.</p> <p>(d) The financial manager has been centrally involved in the development of our municipal strategic plan.</p> <p>(e) Department heads and other senior managers have been centrally involved in the development of our municipal strategic plan.</p> <p>(f) Lower-level employees have been centrally involved in the development of our municipal strategic plan.</p> <p>(g) Citizens have been centrally involved in the development of our municipal strategic plan.</p> <p>(h) Other external stakeholders have been centrally involved in the development of our municipal strategic plan.</p>
Ease of use of strategic planning	<p>(15) How well do the following statements describe the ease of use of the strategic planning in your municipality?</p> <p>(a) Learning to use the strategic planning process for plan development was easy for me.</p> <p>(b) I found it easy to develop our strategic plan by using the strategic planning process.</p> <p>(c) It was easy for me to become skillful at using the strategic planning process for plan development.</p> <p>(d) I found the strategic planning process guidelines for plan development easy to use.</p>
Usefulness of the strategic planning process	<p>(16) How well do the following statements describe the usefulness of the strategic planning in your municipality?</p> <p>(a) Using the strategic planning process for plan development will improve the performance of my municipality.</p> <p>(b) Using the strategic planning process for plan development will improve the productivity of my municipality.</p> <p>(c) Using the strategic planning process for plan development will enhance the effectiveness of my municipality.</p> <p>(d) The strategic planning process is useful for plan development in my municipality.</p>
Commitment to strategic planning	<p>(14) How well do the following statements describe your commitment to the strategic planning in your municipality?</p> <p>(a) I am willing to put in the effort towards successful implementation of the municipal plan.</p> <p>(b) The municipal plan is consistent with my personal priorities and interests.</p> <p>(c) The municipal plan inspires me to work hard or enthusiastically towards its implementation.</p> <p>(d) I am pleased with the content of the municipal plan as opposed to potential alternatives.</p> <p>(e) The municipal plan will enhance the performance of my municipality.</p> <p>(f) The content of the municipal plan represents the best of all the possible alternatives.</p>

however, ask sensitive questions or questions about organizational performance, which could have posed a more substantial risk for CMB (George & Pandey, 2017; Meier & O'Toole, 2013). We checked for CMB by applying Harman's one-factor analysis, which is an unrotated analysis

with one fixed dimension (component). The resulting one dimension explained less than 32 percent of the variance, well below the commonly used threshold of 50 percent. Harman's one-factor test is not conclusive, however (Fuller et al., 2016; Jakobsen & Jensen, 2015). We have

**TABLE 4** Descriptive statistics ( $N = 327$ ).

Indicator	Min	Max	Mean	SD	Skewness	Kurtosis
v4e Conducted internal analysis during plan development	1	7	5.65	1.27	-1.06	0.90
v4g Conducted external analysis during plan development	1	7	5.59	1.32	-1.13	1.09
v5c Chief administrative officer centrally involved in strategic plan development	1	7	6.48	0.84	-2.18	7.10
v5e Department heads and managers centrally involved in strategic plan development	1	7	6.21	0.93	-1.81	5.85
v5g Citizens centrally involved in strategic plan development	1	7	4.50	1.46	-0.52	-0.25
v5h Other stakeholders centrally involved in strategic plan development	1	7	4.41	1.50	-0.45	-0.36
v15a Learning to use strategic planning easy	1	7	4.60	1.36	-0.33	-0.48
v15c Easy to become skillful using strategic planning	1	7	4.54	1.19	-0.26	0.27
v15d Strategic planning guidelines easy to use	1	7	4.46	1.24	-0.31	0.24
v16a Using strategic planning process for plan development will improve performance	2	7	5.20	1.06	-0.29	-0.23
v16b Using strategic planning process for plan development will improve productivity	1	7	5.03	1.11	-0.45	0.55
v16c Using strategic planning process for plan development will improve effectiveness	1	7	5.10	1.07	-0.40	0.21
v14c The strategic plan inspires me to work hard towards its implementation	1	7	5.45	1.11	-0.64	0.27
v14d Pleased with the content of the municipal strategic plan as opposed to potential alternatives	1	7	5.39	1.15	-0.71	0.38
v14e The strategic plan will enhance the performance of my municipality	1	7	5.53	1.04	-0.73	1.54

relied on a pragmatic approach that takes into account different views and recommendations for dealing with CMB before as well as after data collection (Fuller et al., 2016; George & Pandey, 2017; Podsakoff et al., 2012).

Socially desirable responses may be another threat to CMB. Some of the respondents may have had overly positive attitudes (“if strategic planning is mandated, our municipality should be seen to comply and committed”) as well as overly negative attitudes (“strategic planning is yet another fad in the public sector”). We have nevertheless no reason to believe that the average responses were biased either negatively or positively.

## ANALYSIS

### Estimation

We chose to use PLS-PM using ADANCO 2.3.2 (Henseler & Dijkstra, 2015) for our analysis. PLS-PM may be explained in simple terms as a method for analyzing path models with composite measures that utilizes factor analysis of latent variables with least squares regression of the resulting measurement models, but PLS-PM is also applicable for measuring emergent (formative) and single indicator in the analysis (Henseler, 2021). Moreover, PLS-PM is often effective in estimating path models, with some deviations from normal-distributed data and small sample sizes, and where covariance-based structural equation modeling (CB-SEM) is not able to estimate an identified model. Our sample size ( $N = 327$ ) meets the common rule that the minimum sample size should at least be 10 times the number of predictors anywhere in the model (Hair

et al., 2017, 24). The sample size is, however, too small to effectively identify country differences when there are small or small to medium group differences (Klesel et al., 2022). We have followed recommended best practices in reporting the results from the PLS-SEM analysis (Benitez et al., 2020).

### Assessment of the measurement models

The outer (measurement) model must have reliable and valid latent variables for the inner (structural) model to estimate accurately. Evaluating PLS-PM results involves several steps and criteria in assessing the measurement model and the structural model. Table 4 reports descriptive statistics for the data.

The two indicators for involvement of chief executive officers and senior managers in the strategic planning process were skewed and peaked, reflecting high involvement from these stakeholders. The skewness and kurtosis statistics for these indicators were marginally outside the recommended range for data distribution to be used in structural equation modeling. Square-root and natural log transformation of these variables did not give normally distributed data, and we therefore retained the untransformed indicators for the analysis.

Table 5 reports the assessment of the measurement of the variables, which all were measured as latent variables and estimated with attenuation, using consistent estimators (PLSc). The attenuation adjusts latent variables' correlations to make results consistent with a factor model, in practice making results from PLS-PM with latent variables similar to results from CB-SEM. The traditional but conservative Cronbach's alpha reliability measure,



**TABLE 5** Evaluation of measurement models.

Code	Variable and indicators	Dijkstra-Henseler's rho ( $\rho_A$ )	Jöreskog's rho ( $\rho_c$ )	Cronbach's alpha ( $\alpha$ )	AVE	Weight	Loading
	<i>Strategic planning (SP)</i>	0.91	0.90	0.90	0.83		
v4e	Conducted internal analysis during plan development					0.506***	0.877***
v4g	Conducted external analysis during plan development					0.541***	0.938***
	<i>Stakeholder involvement (SI) Internal</i>	0.75	0.73	0.71	0.57		
v5c	Chief administrative officer centrally involved in SP development					0.649***	0.860***
v5e	Department heads and managers centrally involved in SP development					0.483***	0.641***
	<i>Stakeholder involvement (SI) External</i>	0.87	0.86	0.86	0.76		
v5g	Citizens centrally involved in SP development					0.542***	0.887***
v5h	Other stakeholders centrally involved in SP development					0.524***	0.858***
	<i>Ease of use</i>	0.87	0.86	0.86	0.68		
v15a	Learning to use SP easy					0.395***	0.862***
v15c	Easy to become skillful using SP					0.328***	0.715***
v15d	SP guidelines easy to use					0.405***	0.883***
	<i>Usefulness</i>	0.94	0.93	0.93	0.83		
v16a	Using SP process for plan development will improve performance					0.364***	0.934***
v16b	Using SP process for plan development will improve productivity					0.355***	0.911***
v16c	Using SP process for plan development will improve effectiveness					0.344***	0.882***
	<i>Commitment to SP</i>	0.83	0.83	0.83	0.62		
v14c	The strategic plan inspires me to work hard toward its implementation					0.400***	0.817***
v14d	Pleased with the content of the municipal strategic plan as opposed to potential alternatives					0.363***	0.743***
v14e	The strategic plan will enhance the performance of my municipality					0.393***	0.804***

Abbreviation: AVE, average variance extracted.

and Jöreskog's rho, the composite reliability measure, which both refer to sum scores and not construct scores, and the Dijkstra-Henseler rho construct reliability measure are used for assessing latent variables (Henseler, 2021). All the six latent variables showed good reliability, with alpha scores in the range of 0.71–0.93.

Convergent validity was assessed by scrutinizing the indicator loadings, which should be above 0.708, which means that the items explain at least 50 percent of the construct's variance (Benitez et al., 2020; Henseler, 2021). All 15 loadings but 1 for the latent variables were 0.708 or higher. The smallest loading was 0.641, but the indicator corrected to v5e was kept in the measurement model due to its conceptual importance. The average variance extracted (AVE) for all three latent variables had satisfactory scores above the recommended threshold of 0.50 for satisfactory convergent validity, with scores from 0.57 to 0.83.

**TABLE 6** Descriptive statistics and bivariate correlations latent variables ( $N = 327$ ).

	1	2	3	4	5	6
1 SP						
2 SI Internal	0.44					
3 SI External	0.48	0.28				
4 Ease of use	0.18	0.15	0.24			
5 Usefulness	0.22	0.29	0.34	0.56		
6 Commitment to SP	0.36	0.45	0.51	0.47	0.60	
Mean	5.62	6.35	4.45	4.53	5.11	5.46
SD	1.24	0.78	1.39	1.12	1.02	0.95

To determine discriminant validity, the heterotrait-monotrait ratio (HTMT) was applied. HTMT below 0.85–0.90 indicates discriminant validity. Alternatively, the

**TABLE 7** Assessment of structural model ( $N = 327$ ).

	Beta	p-value	95% bootstrap percentile confidence interval		Cohen's $f^2$	
SP- > Ease of use	0.05	.54	-0.10	0.19	0.00	
SP- > Usefulness	-0.01	.93	-0.15	0.15	0.00	
SP- > Commitment to SP	0.01	.85	-0.12	0.16	0.00	
SI Internal- > Ease of use	0.07	.29	-0.06	0.22	0.00	
SI Internal- > Usefulness	0.22***	.00	0.09	0.35	0.04	
SI Internal- > Commitment to SP	0.24***	.00	0.20	0.46	0.10	
SI External- > Ease of use	0.20**	.01	0.06	0.34	0.03	
SI External- > Usefulness	0.28***	.00	0.14	0.41	0.07	
SI External- > Commitment to SP	0.28***	.00	0.28	0.52	0.12	
Ease of use- > Commitment to SP	0.18*	.02	0.03	0.33	0.05	
Usefulness- > Commitment to SP	0.33***	.00	0.18	0.47	0.15	
<b>Goodness-of-fit measurement models</b>		<b>Coefficient of determination <math>R^2</math></b>			<b>Adjusted <math>R^2</math></b>	
Commitment to SP		0.54			0.53	
Ease of use		0.07			0.06	
Usefulness of SP		0.16			0.15	
<b>Goodness-of-fit global model</b>	<b>Saturated model</b>			<b>Estimated model</b>		
	<b>Value</b>	<b>HI95</b>	<b>HI99</b>	<b>Value</b>	<b>HI95</b>	<b>HI99</b>
SRMR	0.03	0.03	0.04	0.10	0.04	0.05
$d_{ULS}$	0.11	0.15	0.19	1.29	0.22	0.30
$d_G$	0.11	0.15	0.23	0.16	0.20	0.33

Note: 300 iterations; 4999 bootstrap samples; consistent estimator (PLSc). 2-sided  $p$ -value.

Abbreviations:  $d_G$ , geodesic discrepancy;  $d_{ULS}$ , squared Euclidean distance; SRMR Standardized root mean squared residual.

\* $p < .05$ ; \*\* $p < .01$ ; \*\*\* $p < .001$ .

HTMT ratio should be significantly different from 1 (Benitez et al., 2020; Henseler, 2021). The highest HTMT statistic was 0.60 between commitment to the strategic plan and usefulness, and bootstrap inference results showed that all HTMT statistics were significantly lower than 1. The discriminant validity of all the latent variables was therefore found to be satisfactory.

## Assessment of the structural model

Assessing the structural model involves assessing collinearity issues and the significance and relevance of the relationships in the structural model. Table 6 shows that none of the constructs' correlations for the exogenous and endogenous variables were higher than  $r = 0.60$ .

Table 7 reports the results from the structural models and goodness-of-fit statistics for the saturated and the estimated global model. The path coefficients in PLS-PM are standardized regression coefficients (beta values) usually ranging from  $-1$  to  $+1$ . Seven of the 11 relationships in the three structural models were significant at the .05-level of significance.

A high coefficient of determination ( $R^2$ ) represents good predictive power of the model, but parsimonious models (models with relative few constructs and few

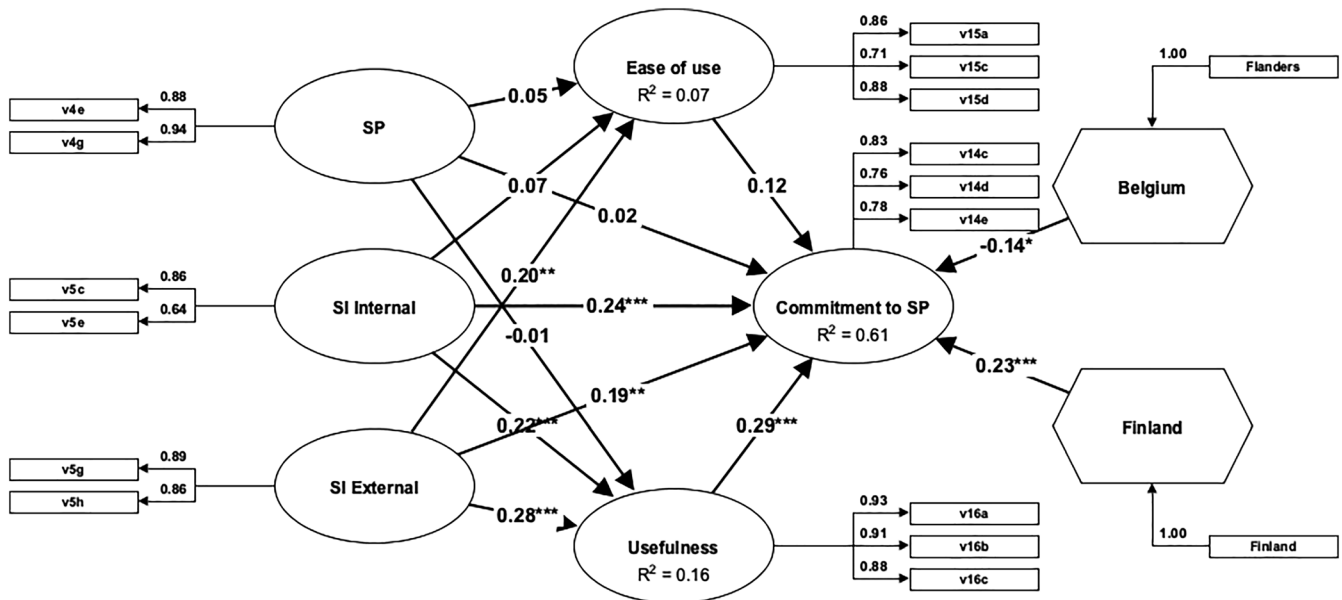
paths pointing towards a construct) are preferable to complex models (Saylor & Trafimow, 2021). Therefore, the adjusted  $R^2$  is often used to assess models and modifies  $R^2$  relative to the number of exogenous constructs and sample size. The exogenous variables explained little of the variance in ease of use ( $R^2 = .07$ , adjusted  $R^2 = .06$ ), some in usefulness of strategic planning ( $R^2 = .16$ , adjusted  $R^2 = .15$ ), and much in commitment to the strategic plan ( $R^2 = .54$ , adjusted  $R^2 = .53$ ).

Henseler (2021) recommends using the standardized root mean square residual (SRMR) between a model-implied and the empirical correlation matrix, as an index for the model's goodness-of-fit measure, where a score of 0 indicates perfect fit and less than 0.08, or even less than 0.12 (Hair et al., 2017), indicates good or acceptable model fit. Other model fit tests used in PLS-PM are the unweighted least squares discrepancy ( $d_{ULS}$ ) and the geodesic discrepancy ( $d_G$ ). On both these two statistics, low scores indicate good fit between the empirical and the model-implied variance-covariance matrix. The saturated model's and the estimated model's SRMR statistics of 0.03 and 0.10, respectively, indicate reasonably good fit.

Table 7 also reports the effect sizes ( $f^2$ ). The effect size  $f^2$  is the change in the  $R^2$  value when a specific exogenous construct is omitted from the model.  $F^2$  values from 0.02 to 0.15 indicate weak effect, values from 0.15 to 0.35

**TABLE 8** Latent variables by country, means (standard deviation in parentheses).

Country	SP	SI internal	SI external	Ease of use	Usefulness	Commitment to SP
Belgium (N = 112)	5.57 (1.27)	6.43 (0.67)	3.83 (1.49)	4.11 (1.22)	4.65 (0.99)	4.96 (0.75)
Finland (N = 80)	6.11 (1.06)	6.64 (0.67)	5.11 (1.28)	5.00 (0.99)	5.54 (1.00)	6.23 (0.64)
Norway (N = 135)	5.37 (1.23)	6.10 (0.84)	4.59 (1.13)	4.60 (0.98)	5.25 (0.89)	5.41 (0.96)



**FIGURE 1** Partial least square structural equation model (PLS-SEM) of commitment to strategic planning in Belgium, Finland, and Norway (N = 327). \* =  $p < .05$ . \*\* =  $p < .01$ . \*\*\* =  $p < .001$ . Standardized coefficients. Latent variables estimated with consistent estimators (PLSc). SRMR (saturated model) = 0.03 (HI95 = 0.03). SRMR (estimated model) = 0.11 (HI95 = 0.04).

indicate medium effect, and values from 0.35 and above indicate large effects sizes (Benitez et al., 2020; Henseler, 2021). One variable, usefulness of strategic planning, had a medium effect size ( $f^2 = 0.15$ ), and external stakeholder involvement had a small effect ( $f^2 = 0.12$ ) on commitment to the strategic plan. The variable with the third biggest effect size ( $f^2 = 0.10$ ) on the commitment to the strategic plan was internal stakeholder involvement (in practice top management). Moreover, external stakeholder involvement had a small effect size ( $f^2 = 0.10$ ) on ease of use of strategic planning, and on commitment to the strategic plan ( $f^2 = 0.04$ ), ease of use had a small effect ( $f^2 = 0.05$ ) on commitment to the strategic plan, and internal stakeholder involvement had a small effect on ease of use of strategic planning ( $f^2 = 0.03$ ).

### Analyzing contextual differences

Table 8 presents the latent variables by country. The analysis indicates that the external stakeholder involvement, ease of use of strategic planning, usefulness of the strategic planning, and the commitment to the strategic plan were lower in Belgium than in Finland and Norway. The planning process in Finland had more external and

internal stakeholder involvement than in Belgium and Norway. An indicator for the formality of the strategic planning process, not included in the latent variable for strategic planning, showed that the planning process in Finland was less formal than in Belgium and Norway. One possible explanation for the country differences is that, although some sort of strategic planning was mandatory in all three countries, the more coercive form and the recency of strategic planning in Belgium made the new planning regime less easy and less useful, leading to less commitment to the strategic plan, than in Norway where the municipalities have had experience with strategic planning since the 1980s. Finland, however, also had relatively recently mandated the strategic planning.

To analyze the impact of institutional contexts, we have added control variables for country contexts to the path model. We used Norway, which had had longest experience with mandatory strategic planning, as the comparison base, and we measured Belgium and Finland as dummy variables. Figure 1 visualizes the main results from the model with the control variables. In the model with control variables for countries, the relationship between “Ease of use” and “Commitment to SP” turned from significant ( $p = .02$ ) to not significant ( $p = .10$ ), the coefficient for the direct relationship between

“Stakeholder involvement Internal” and “Commitment to SP” was reduced from  $\beta = 0.28$  ( $p = .00$ ) to  $\beta = 0.19$  ( $p = .00$ ), the explained variance of “Commitment to SP” increased from  $R^2 = .54$  to  $R^2 = .61$ , and the indicator loadings for “Commitment to SP” changed marginally, but all the other parameters and relationships in the model were substantially the same as in the model without the control variables. The control variables were significant and showed that Commitment to SP was lower in Belgium ( $\beta = -0.14$ ,  $p = .04$ ) and higher in Finland ( $\beta = 0.23$ ,  $p = .00$ ) than in Norway. The control for the politico-administrative (national) contexts shows that, as expected, commitment (user acceptance) was lowest in the context where mandatory strategic planning was newest, but—interestingly—the commitment to the strategic plan was highest in Finland and not in Norway, which had the longest experience with mandatory strategic planning.

## DISCUSSION

The two main mechanisms we explored were, first, that (formal) strategic planning influences commitment to the strategic plan directly as well as indirectly by influencing ease of use and usefulness of strategic planning, and second, that stakeholder involvement influence commitment to the strategic plan directly as well as indirectly through ease of use and usefulness of strategic planning.

We found some corroboration for Hypothesis 1 as strategic planning was positively and significantly associated with the usefulness of the strategic plan but not with ease of use of the strategic planning. Moreover, we found support for Hypothesis 2 that stated that participation during strategic planning is positively associated with the usefulness of strategic planning but not that participation during strategic planning is negatively associated with ease of use. Top management participation, which we measured as internal stakeholder involvement, was positively and significantly related to usefulness but not to ease of use, and external stakeholder involvement was significantly and surprisingly positively related to ease of use. Both external and internal stakeholder involvement had positive and significant relationships with usefulness and commitment to the strategic plan. Finally, regarding Hypothesis 3, we found corroboration for (a) usefulness of strategic planning being positively and significantly associated with commitment to the strategic plan, but (b) regarding ease of use having where we expected no significant association with commitment to strategic plans, there was a significant positive relationship. However, this relationship was not significant when we controlled for the country contexts (see Figure 1).

Local government strategic planning has been the subject of this inquiry, which implies that we have analyzed goal-oriented action in an inherently political environment. One of the unifying contextual features in the

analysis has been the enforced nature of strategic planning in which oversight bodies behave similarly to regulators of markets, who enforce the customers' and society's interests in a business perspective (Nutt & Backoff, 1992). To put it otherwise, higher political authorities compel local governments by legislation to adopt strategic planning in all the countries or regions studied here. This might induce ritualistic tendencies, box-ticking practices, and the stockpiling of dormant strategy documents in local government records. This underscores the importance of the design of the strategic planning and stakeholder involvement processes, which to a large extent are under the discretion of local authorities and top managers (Bryson, 2004; Bryson & George, 2020, 2024). In a much less cynical tone, once formulated, even the most enforced strategic plans may give local governments vision and direction to be embraced as well attract additional funding from overseeing political bodies to cater for the increasing need of public services (Llewellyn & Tappin, 2003).

There are different institutional contexts between our three focal countries, which could have impacted the results. Flemish managers had only 1 year actual experience with an imposed version of strategic planning, while the other countries had more experience. The biggest difference, we believe, was however between Flanders and Finland on the one hand with relatively short experience, and Norway on the hand with much longer such experience. As such, the pooling of the data from the three countries/regions gives us a nice “natural” quasi-experimental design. It is interesting to note that the commitment to the strategic plan was highest in Finland, which also had the highest local autonomy, political-administrative capacity, financial capacity, functional responsibility, and lowest state supervision (cf. Table 1), among the three countries, and not in Norway, which had the longest experience with mandatory strategic planning. It remains to be seen how the transfer of resource-intensive welfare services in Finland for counties in 2023 will impact the municipalities' strategic planning.

One could question the added value of measuring formal strategic planning as a causal (exogenous variable) as we have done to explain user acceptance (commitment to the strategic plan) because the strategic planning might have been determined by higher level governments. We have modeled strategic planning in this paper as a causal/exogenous variable because lower-level governments have discretion on how they implement the strategic planning, for example, what kind of management tools they employ and how they undertake stakeholder involvement, as we have measured in our analysis. The analysis found that (formal) strategic planning had no effects for commitment to the strategic plan directly, but stakeholder involvement and the usefulness of the strategic planning had positive effects for the commitment to the strategic plan. It should be noted that stakeholder involvement in municipal strategic planning is partly

regulated in some countries but is not included in the measure of formal strategic planning in the strategic planning literature. For practitioners, the design of the stakeholder involvement and especially the design of the strategic planning to be useful seem to be important for user acceptance of strategic planning.

According to our results, internal stakeholder involvement was not substantially or significantly related to ease of use of the strategic planning, and ease of use had only a weak relationship with commitment to the strategic plan. This finding provides interesting insight into previous research, stating that the bottom-up approach in strategic planning increases consensus over goals, but complicates implementation (Hendrick, 2003; Kissler et al., 1998; Wheeland, 1993). Our results suggest that the effort devoted in intra-organizational engagement does not automatically pay off to reach smoother implementation of strategic plans. Of course, one needs to take into account that most of the respondents in the sample were top management local government officials responsible for strategic planning, who do not necessarily take into account the voice of internal and external stakeholders. The point here is, nevertheless, that if top management does not see widespread stakeholder involvement valuable in strategic planning, there are no strong incentives to incorporate them during strategic planning, unless planning regulation requires to do so.

Strategic planning has evolved within the framework of design science (Simon, 1996). It is based on the scientificization of craft, often through trial and error, and has resulted in the formulation of action for organizations to find their path to the future. One of the most fervent critiques of strategic planning relates to the detachment of analysis from necessary synthesis of the strategy formation, which is made even worse by following overly formal predefined procedures (Mintzberg, 1994, 321). This analysis provides corroboration to some of this critique inasmuch that formality and using systematic management tools in strategic planning does not correspond directly to ease of use, usefulness, or commitment to the strategic plans. Top management and external stakeholder involvement, however, correspond to usefulness as well as commitment to the strategic plan. If top management represents an ability to synthesize the planning, then top management involvement is congruent with a view that synthesis is important in strategic planning.

It is a managerial duty to find meaningful avenues to face future circumstances. Our findings have presented a nuanced interpretation of strategic planning. In following the analytic progress of previous research (George et al., 2016, 2018; George & Desmidt, 2018), this study distinguished empirically three aspects of strategic planning comprised of analytic scrutiny of external and internal aspects of the organization, systematic engagement in the strategy making, and formality of the procedure. We also further corroborate earlier research indicating the importance of connecting the three Ps of strategic

planning—people, process, and plan (George, 2021). Future research can further build on our use of theory as well as the 3Ps framework by embedding these into facilitation conditions, social influences, sense of responsibility, and broader context as put forward by reviews of user acceptance and self-efficacy theory (e.g., Taiwo & Downe, 2013). The findings suggest that systematic engagement and analytic thinking have their obvious virtues, but formality is the “poison pill,” which may reduce user acceptance, complicates the use of strategic planning, and results in sterile methodological exercises of planning. These findings do not relieve top local managers in their duties to find better futures for local communities, but they provide a fair warning against the use of overly rigid approaches to strategic planning.

## Limitations

This analysis has been based on correlational survey data. Hence, mechanisms implied by causation are only assumed by theoretical reasoning. The data collection in the three countries or regions took place within a four-year span (2014, 2016, and 2018), but we have no information of major events in the local governments in the individual countries during that period, which could inflict problems for the comparisons.

## CONCLUSIONS

The analysis has put forward that design choices underlying strategic planning were related to managers' perceived ease of use and usefulness of strategic planning in multifaceted, enforced strategic planning within local government. The enforced aspect relates with the fact that strategic planning has become a compulsory exercise in many public organizations. Such organizations nevertheless often have much discretion in the design of their strategic planning process. Micro-activities refer to the idea that the perception, attitudes, and practices of practitioners influence the process of goal-oriented action within government, and the multifaceted nature of strategic planning indicates that beneficial formulation of goals requires not only filling of formal documents but also necessitates analytic rigor and processual emphasis.

The combination of different aspects of strategic planning puts forward an interesting challenge between structure and agency. In one sense, even if strategic planning would be dictated by higher level authorities, the assignment should allow enough operating room to be able to make genuine choices between alternatives. In another sense, for strategic planning to be useful for its users, the management needs to put analytic effort and processual consideration to fulfill their most important goals. It is a question of enlightenment and willingness to put some extra effort in the proceedings. It is quite likely

that the characteristics of both these aspects influence the nature of the strategy work, but there is a demand to study the proper drivers for deeper engagement as well as for the examination of the possibilities in creating encouraging mandates for the enforced strategy formation.

This study contributes to the theory on strategic planning in the public sector by proposing modifications to some previously studied relationships. We found that systematic, not necessarily formal, strategic planning and top management participation in strategic planning help to make strategic planning easy to use and useful. This assertion must be qualified with a statement that context matters. The form of and experience with strategic planning may impact ease of use. Moreover, middle management involvement in strategic planning helps to make strategic planning easy to use while external stakeholder involvement makes strategic planning less easy to use. Finally, usefulness, but not ease of use of strategic planning, helps to induce commitment to the strategic plan. This study also adds to methods in public administration research by demonstrating that some core concepts, specifically formal strategic planning, and stakeholder involvement, are design variables and could be measured as formative variables rather than as latent variables.

Research on strategic planning in the public sector is starting to accumulate, but our study has revealed the need for more research. First, our analysis studied three countries and correlational data. Future research could employ multiple case studies to theorize about the role of country context for the causal mechanisms behind our findings. Second, we used commitment to the strategic plan as our dependent variable. Future research could link processual and attitudinal aspects of strategic planning to longer-range performance indicators as well as expand the number of countries in the analysis, in particular countries from different administrative contexts.

## ACKNOWLEDGMENTS

Thanks for constructive comments when an early version of this article was presented for the EGPA Annual Conference, 11–13 September 2019, Belfast, UK; and for the EGPA Annual Conference, Brussels, 8–10 September 2021. Thanks also to the three anonymous reviewers and the editor for their constructive comments.

## CONFLICT OF INTEREST STATEMENT

The authors declare no conflicts of interests.

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**How to cite this article:** George, Bert, Dag Ingvar Jacobsen, Jan-Erik Johanson, Åge Johnsen, and Elias Pekkola. 2024. "User Acceptance of Strategic Planning: Evidence from Northern European Municipalities." *Public Administration Review* 1–16. <https://doi.org/10.1111/puar.13874>