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Implementation, Evaluation and Control Strategies for Performance of Nzoia Sugar Company in Kenya

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Abstract
The performance of public owned organizations especially those in the sugar sector has been fluctuating mainly because of the various changes in business environment. The performance of Nzoia Sugar Company in Kenya has been characterized by a decline in the market share and unhappy customers arising from the shortage of the company's products. The company management has put in place implementation, evaluation and control of strategies to mitigate the downward trend. The objective was to establish the effect of implementation of strategy, evaluation of strategy and control of strategy on performance of Nzoia Sugar Company in Kenya. The study was anchored on balanced scorecard theory. The findings of the study benefit policy makers, management in the sugar industry and other organizations. The study used descriptive research design, target population and a census of 32 comprising senior and middle-level managers. A structured questionnaire was used to collect data. Descriptive statistics such as mean and standard deviation were used to analyze collected data. Multiple regression analysis was used to evaluate the influence of the independent variables on the dependent variable. The study findings were presented using tables. The regression analysis revealed that a unit increase in implementation of strategy, evaluation of strategy and control of strategy lead to positive units change in performance at various magnitudes less than one. The strategies had significant effect on performance. In conclusion there is need for managers to pay careful attention to the implementation of strategies that enhance the performance. It is recommended that management should invest in implementation, evaluation and control process.
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1. Introduction

Globally, performance has been conceptualized by some scholars as the achievement of goals by an organization. Tangen (2005) argues that all the activities that a firm considers for its success is performance. It is the activities that the organization has to undertake to ensure that its goals are attained are explained by the author as performance. Performance shows how well a firm is doing to achieve its goals, vision and mission (Maciariello, 2006). The stakeholders and the management need to ensure that the firm is moving in the right direction when it comes to achievement of goals. The achievement of an outcome through its inputs and outputs is termed as performance (Griffins, 2006). Therefore, an organization is supposed to ensure that its efficiency and costs are improved to attain performance. An organization is supposed to use its resources to ensure that it is able to accomplish its goals and thus improve its performance Akinyele (2010). The author argues that performance can also be defined by the extent to which the organization is effective in executing its strategies. Within Kenya, Kairu, Wafula, Okaka, and Odera (2013) define performance as a measure of how well an organization achieves its goals. The concept indicates the well-being of a company's business portfolio growth into the future. It is very crucial for an organization to ensure that its key indicators are well evaluated to improve its performance. Within the African continent, Theodosiou and Kehagias (2012) argue that firm performance can be realized through appropriate coordination of tasks that ultimately lead to an increase in efficiency and effectiveness of performance of an organization. Maroa and Muturi (2015) conceptualized organizational performance as an assessment of an organization in terms of the net profits, sales volume, growth in number of employees and increased market share. The stakeholders and the management need to ensure that the firm is moving in the right direction when it comes to achieving its goals (Babatunde, Ajike and Makinde, 2015). De Oliveira, Basso, Kimura and Sobreiro (2018) argue that performance of an organization can be described in terms of cost and profitability while Lin and Wu (2016) perceive firm performance in terms of improving coordination efforts. Ndubai (2016) contends that value or returns, providers of assets to the organization create commitment to the organization, making organizational performance as the basis of value creation.

Ganeshkumar and Nambirijan (2017) believe that firm performance can be measured by taking into consideration factors such as market share, growth of sales, profit margin, product quality, competitive position, selling price, return on investment and return on sales. The authors assert that the approach of measuring performance of a firm can be divided into financial measures and non-financial measures. The non-financial measures include aspects such as customer satisfaction, employee satisfaction, environmental performance, social performance, efficiency, effectiveness, customer loyalty and relevance. Financial measures involve aspects such as return on assets, return on investment and gross profits. Onserio (2018 concludes that organizations ought to use both financial and non-financial capital to achieve goals and strategically allocate these resources. Agwata and Kariuki's (2018) study showed that organizational performance is assessed in terms of quality of service and customer satisfaction.

Kicova (2019) conceptualizes performance in terms of financial indicators such as return on assets, return on investment, return on equity, return on sales, net profit margin and return on revenue and costs. Wu and Nguyen (2019) describe performance in terms of profitability and sales as indicators of financial performance while new customers and customer loyalty were the indicators for non-financial performance. According to Nzoia Sugar Company records of 2019, writing off debts by the government, improvement in quality of sugarcane to mill as well as changes in the top management have not solved the problem of performance. Oketch, Kilika and Kinyua (2020) define performance as effectiveness, efficiency, relevance, and financial viability of an organization. Surabhi and Rajeshi (2020) define performance as a subjective measure of how well a firm can use assets from its primary mode of business and generate revenues. Performance of Nzoia Sugar Company has been characterized by losses, low market share and low satisfaction among its customers. The management of the Nzoia Sugar Company attributed dismal performance to high operation costs, changes in the market, continuous subdivision of parcels of land for sugarcane growing and milling below the targeted tonnage due to shortage of sugarcane.

2. Objectives

i. To determine the effect of implementation of strategy on the performance of Nzoia Sugar Company in Bungoma County, Kenya.
ii. To evaluate the effect of evaluation of strategy on performance of Nzoia Sugar Company in Bungoma County, Kenya.
iii. To investigate the effect of control of strategy on performance of Nzoia Sugar Company in Bungoma County, Kenya.

3. Literature Review

Balance scorecard model was proposed by Kaplan and Norton in 1996 and it postulates that that performance of an organization should be assessed based on four aspects which include customer perspective, finances, learning and innovation as suppoted by Bentes, Carneiro and Da Silva (2012). However, the theory was criticized for focusing on numbers as the only measure of performance. It made Kaplan and Norton to revise the scorecard to have four aforementioned perspectives to ensure a firm is run in an efficient manner as argued by Hoque and Adams (2011). Revision of the theory led to inclusion of financial and non-financial measures into a single system of measurement. The model is a reflection of monitoring of performance at present. It tries to incorporate information concerning the future position in terms of performance of the organization. It has evolved and has now become a crucial tool of management. Hoque and Adams (ibid) argue that it assists those managing organizations in the clarification, management and communication of strategy. The balance scorecard approach is used by organizations[1]to clarify and translate the strategy together with vision into action. It is an approach to communicate and link strategic objectives to measures, setting of targets, improvement, strategic feedback, learning, planning and aligning of strategic initiatives (Jurevicius, 2013).

The balanced scorecard employs four perspectives in analyzing the performance of an organization which include growth and learning perspective, customer perspective, internal business perspective and financial perspective. These perspectives can be used as the main focus by organizations in improving their overall performance. With regards to financial perspective an organization can focus on revenue streams diversification, cost management and revenue generation. For customer perspective the organization can focus on quality service provision, responsiveness to customers' needs and improved services. Likewise, for internal business process the organization can focus on processes that reduce length of production, improve employee safety, reduce factory injuries and improves essential supplies. Similarly, for growth and learning perspective the organization can focus on new services, research, addressing professional misconduct and timely adoption of technology (Haddadi and Yaghoobi, 2016). The model was useful in the current study for measurement of performance.

According to Lakshmi and Rao (2017) balance scorecard, can be used to align business activities of any organization towards its vision and mission and further helps in evaluation of the strategic goals of the firm. Customer perspective involves selling new products, maintaining customer loyalty, and improving customer satisfaction. On the other hand, internal business or process perspective aims to reduce costs, build new products, improve the reliability of products, and ensure that customers get the best out of the products and services.

Banabakova and Georgiev (2018) conceptualize balanced scorecard as a strategic management and control tool or as control- management technology of a stated strategy, that provides an opportunity to show how actions are transformed into a strategy. It also indicates the way in which performance of an organization from concrete results becomes a way of thinking and the basis of a structuring management doctrine. The authors believe that balance scorecard can be used to validate and perceive persuasion as a guide to action, as a challenge for analysis, an alternative to improvement and as a primarily effective management method under difficult conditions. Kumar, Prince and Baker (2021) believe that balance scorecard is a management control system rather than a modern performance measurement system that requires support, effective communication and coordination from the top management if it has to be successfully implemented. The authors believe it can has four main perspectives; customers, internal business, innovation and learning and financial. They further posit that a cause and effect relationship should exist amongst the four perspectives if an organization has to achieve its set goals.

Njagi and Kombo (2014) investigated on strategy implementation and performasnce of Commercial Banks in Kenya. The study adopted a correlational research design with a target population of 43 commercial banks over a 3-year period from 2010. A census was carried out of the entire population and a questionnaire was used to collect primary data from designated managers in the 43 commercial banks. The researchers argue that a modest link exists between the two and that execution of the strategy can only be improved by efficiently designing and carrying out all the strategic planning process phases. In the current study implementation of strategy has a positive relationship with the performance of Sugar Company. Study findings by Mathore (2016) established that performance was affected by strategy implementation. The scholars submit that there's a moderate relationship between the two and strategy implementation can only improve organizational performance if all the steps of strategic planning process are effectively designed and carried out. The study used correlational research design while in the current study descriptive research design was used. Additionally, in the current study it was established that implementation of strategy had effect on company's output. Macharia (2016) studied the influence of strategy implementation on performance of cisco Academy support centre in Kenya. The findings indicated that successful strategy implementation practices are vital and pivotal to the success of the company. Good implementation practices lead to achievement of goals. Findings of study showed that company's employee practices affect implementation. The sample size of the study was 6 while the sample size of current study was 32.

Onserio (2018) studied on strategy implementation and performance of institutions of higher learning in Kiambu in Kenya. Open ended interview guides were used to collect primary data. The respondents were the previous program coordinators and centre organizers. It was concluded that effective strategies were required to achieve objectives. The study focused on institutions of higher learning. The current study was carried out in a sugar company. The scholar conceptualizes implementation in terms of resource allocation, strategic leadership, strategy communication, monitoring and control strategies. In the current study the indicators of implementation were programs, budget and procedures. Kariithi and Ragui (2018) researched on strategy implementation practices on performance of Huduma Centres in Nairobi City County in Kenya. The study revealed that there exists a positive relationship between employee practices such as employee training, leadership, communication and performance of Huduma Centres. In this study, results indicated that company's employee practices affect implementation. The target population of the study was 168 management level employees at Guaranty Trust Bank, whereby stratified random sampling technique was used to select a sample size of 118 respondents. In the current research a census of the entire population comprising of 32 senior and middle level managers was done.

Machoka (2019) studied the effect of strategy implementation on the organizational performance of Red Cross in Kenya. The findings indicated that implementation of strategies has a great effect on the performance of the organization. Operationalization, cascading and communication of strategy have a great effect on implementation which ultimately affected performance of Red Cross. The study used a survey resesrch design and targeted a population of 173 staff working at Red Cross Kenya Programme. Stratified random sampling was used to select a sample of 52 respondents from the population. Self administered questionnaires were used to collect primary data. Secondary data was gathered from libraries and Red Cross records. In the current study, a descriptive research design was utilised and a census of the entire population comprising of 32 senior and middle level managers was considered. Current study findings showed that a number of procedures aid in implementation of strategy. Mukite (2020) studied the effect of strategy implementation on performance of Kenya Commercial Banks in Kenya. The outcome showed that strategy implementation influences positively the banks' performance. The study population was 371 staff from targeted branches and stratified random sampling was used to get a sample size of 281 from which data was collected using questionnaires. In addition, a pre-study was done to measure the validity and reliability of the study instrument. In the current study sample size was 32 comprising senior and middle level managers. A structured questionnaire was employed to collect primary data.

Keng'ara and Makina (2020) studied effect of budgetary process on performance of Marine State Agencies in Kenya.The findings showed that there exists a positive relationship between budgetary processes and performance. The study was anchored on budget cycle theory, agency theory, institutional theory and stewardship theory while in the current study resource based theory was used. In the current study results showed that amount of budget affects implementation of strategy. A Study by Simiyu (2021) on strategy implementation and performance of National Hospital Insurance Fund (NHIF) in Kenya indicated that implementation factors such as communication play a key role in the performance of an organization. The study applied a descriptive research design and targeted a population of 101 employees of National Hospital Insurance Fund. To select a sample size of 66 respondents, stratified sampling technique was used. The main focus of the study was the insurance sector especially in provision of health insurance services to the citizens. In the study, strategy implementation was conceptualized in terms of organizational leadership, organizational structure, organizational culture and organizational communication. In the current study implementation of strategy was measured in terms of programs, budget and procedure.

Study findings by Ibrahim (2015) revealed that strategy evaluation helps employees match objectives to those of the organization hence improve performance of organization. The study applied a stratified random sampling approach to select a sample size of 60. Evaluation requires effective performance management systems, clear performance indicators and linkage between rewards and performance. There is also need for effective feedback systems, adequate resources and proper training in order to positively contribute to organization performance. In the current study a census of 32 respondents were involved. In addition, evaluation was based on variance between the desired and achieved output which was significant. Kitonga, Bichanga and Muema, (2016) carried out research aimed at investigating the relationship between strategic evaluation and organizational performance in Non-Profit Organizations. The study was carried out by collecting primary data from the members of top management team from sampled Non-Profit Organizations in Nairobi County in Kenya. The results indicated that strategic decision and human capital correlate significantly with organizational performance. In the current study Nzoia Sugar Company in Kenya has feedback mechanisms for evaluation of strategies. The general conclusion is that strategic evaluation has a positive significant relationship with organizational performance. The study's population was 328 managers of the selected Non-profit organizations within Nairobi while in the current study population was 32 managers

A study by Issack and Muathe (2017) revealed that strategy evaluation has an influence on the performance of public health institutions and that strategy evaluation informs the managers about the reasons causing failures in meeting a certain objective and target. The study targeted health institutions in Mandera County, Kenya while in the current study the focus was on the performance of Nzoia Sugar Company in Kenya, one of the key players in the sugar industry. The scholars conceptualized performance in terms of revenue generated and image of the institution. In the current study, performance was described in terms of customer satisfaction and market share. Owich, Katuse and Ngari (2018) carried out a study on the influence of strategic management process on organization performance of listed companies at the Nairobi Securities Exchange. The researchers established that performance of the companies had a positive and significant correlation with strategy evaluation. The study used Yamane's (967) formula to compute a sample size of 719 senior managers from a target population of 325 senior managers of the listed companies. In the current study it was established that evaluation of strategy had an effect on performance

Sirai (2021) investigated the effect of strategic evaluation and control on financial performance of Small and Medium Enterprises (SMEs) in Juba, South Sudan. The findings indicated that strategic evaluation practice had a statistically significant impact on financial performance of the Enterprises. The research used a cross sectional design with a targeted population of 4,951 registered companies as per the 2019 records of Ministry of Justice and Constitutional Affairs of the Republic of South Sudan. The study used the Krejci and Morgan formula to select a sample size of 38 registered companies and 300 respondents from the target population were randomly sampled then structured questionnaires were used to collect primary data. In addition, a pilot study was carried out to test reliability of the research instrument. In the current study, the target population was 32 consisting of senior and middle level managers and census was used. It established that Nzoia Sugar Company has evaluation plans concerning customer satisfaction. Njuguna and Okwemba (2021) researched on the effect of strategy evaluation on performance of Chemilil Sugar Company in Kisumu County in Kenya. The study's target population was 60 respondents from departmental heads, sectional heads, superintendents, foremen and a census was used. The research relied on stakeholder's theory while in the current study balanced scorecard theory was used. The current study findings indicated that procedures are used for monitoring strategies.

Kuye (2013) researched on effect of strategy control on performance of organization. The findings showed that strategy control had a positive effect on performance. Further findings indicated that employees need to match their objectives to those of the organization to improve on performance. The study focused on manufacturing industry in Nigeria while the current study was carried out in Kenya. Results in the current study showed that Control of strategy was used to bridge the variance between the desired and achieved output. Anulika's (2015) study indicated that strategic control promotes identification, assessment of risks and opportunities for organization. The control helps in developing of plans to deal with the risks in order to enhance a firm's performance. The study mainly used the balanced score card theory while the current study used the resource-based theory. Results showed that Nzoia Sugar company has control plans to control variance in output. Gaturu, Waiganjo, Bichang'a and Oigo (2017) carried out research on influence of strategic control on organizational performance of Mission hospitals in Kenya. The results showed that strategic control which is one of the key components of strategic management is very important and a necessary tool to increase organizational performance and effectiveness. The study used cross sectional survey research design while in the current research a descriptive research design was used. The findings of the current study indicated that control strategy affects performance. In a study on the influence of strategy control on hotels in Kisumu County in Kenya, Ong'ombe, (2017) established that strategy control has a significant positive influence on performance. The study's population was 45 senior staff from 9 star rated hotels within the County who were all involved in the study. Strategic control which was the independent variable was hypothesized in terms of strategic outcomes, strategic activities, methods of tracking progress and establishment of corrective strategy intervention and mechanisms. In the current study strategic control was hypothesized in form of control plans, control mechanism and ways of monitoring.

Lubanga (2019) researched on the effect of strategic control processes on non-finanicial performance of Nairobi Hospital. The findings indicate that quality of services had been enhanced as a result of effective strategy control. The study population was 70 strategic management team and departmental heads of the Hospital. A census of management team and departmental heads was done in the collection of primary data using questionnaires. Strategic control was conceptualized in terms of standard setting and strategic restructuring. The findings established that good and ideal standards as well as strategies that perfectrly matched mission and vision had positive relationship with performance. The study focused on one hospital within the service industry. The current study focused on a manufacturing company in the sugar industry and the findings indicated that variance in profit margins are significantly controlled through control mechanism. Miriti (2021) studied on the influence of strategic leadership on organizational performance of Savings and credit cooperative societies in Kenya. The researcher established that strategic control had a significant influence on the organizational performance of Savings and Credit Cooperative Societies in Kenya. Cross-sectional descriptive survey of 33 societies was used to and a target population was 75. Structured questionnaires was used to collect primary data from managers in the organizations but secondary data was collected from published performance reports. The study focused on Sacco Society Regulatory Authority (SASRA) regulated deposit-taking saccos. The current study focused on Nzoia sugar Company which is a manufacturing company in the sugar industry.

4. Methodology

The study used descriptive research design According to Kothari (2013) a research design is a general and detailed outline indicating how data will be collected, analyzed and presented. The research design provides an opportunity for a comprehensive description, analysis and an outline of the relationship between independent and dependent variables. It allows the researcher to illustrate the relationship without manipulating the study variables and generalize the findings. The target population of the study comprised 32 managers (senior and middle-level) hence a census was used. Data was collected using questionnaire which was administered to the respondents and collected later. Its content validity was determined by experts. With regard to construct validity, the researchers the questionnaire was divided into sections to address implementation, evaluation and control of strategies. The Cronbach's alpha method was used to compute reliability of research instrument with the aid of statistical package for social sciences software. Coefficient of 0.7 is a commonly accepted threshold as per the method. Mugenda and Mugenda (2003) argues that 0.8 indicates a good reliability. The calculated value of coefficient of reliability of the instrument was 0.73 hence reliable. Analysis of quantitative data was done using descriptive and inferential statistics aided by the software version 23. The researchers observed anonymity, confidentiality, adhered to informed consent and respondent voluntarily participated in research. Sources of information were acknowledged. The researchers sought permission from Kenyatta University and National Council for Science and Technology in Kenya. Analysis of qualitative data was done using content analysis.

5. Results and Discussion

A response rate indicates the proportion of participants who duly filled the questionnaire vis-à-vis the number of eligible participants (Burns, Grove and Gray 2011) A total of 32 questionnaires were administered but only 32 participants responded. The response rate was 93.75%. According to Bryman and Bell, (2015), if the response rate is 50% it gives satisfactory statistical results; a rate of 60% is good while that of 70% is excellent.

Table 1: Reliability statistics

Variable	Cronbach's Alpha	Remarks
Implementation of strategy	0.734	Reliable
Evaluation of strategy	0.744	Reliable
Control of strategy	0.719	Reliable
Performance	0.72	Reliable
Average	**0.729**	**Reliable**

Source: Research data (2022)

Results reveal that the Cronbach alpha for implementation of strategy, evaluation of strategy, control of strategy and performance were 0.734, 0.744, 0.719 and 0.72 respectively. The average alpha coefficient was 0.729 and above a threshold of 0.7 hence the research instrument was reliable. Mugenda and Mugenda (2003) argue that an alpha coefficient score of above 0.7 shows that the instruments is highly reliable.

Table 2: Implementation of strategy and performance

Statement	N	Mean	Standard Deviation
The company has in place a number of programs for implementation	30	4.48	0.49
Amount of budget affects implementation of strategy	30	4.56	0.93
There are a number of procedures which aid in implementation of strategy	30	4.30	0.51
The company has market share related to strategies	30	4.10	0.63
The company has employee practices which affect implementation	30	4.45	0.82
Implementation of strategy has effect on company's output.	30	4.24	0.56
The implementation of strategy determines performance of the company	30	4.9	0.49
Average		**4.9**	**0.17**

Source: Research data (2022)

The findings indicated that the company has a number of programs for implementation (mean of 4.48). However, there was low variance in implementation (standard deviation of 0.49). The amount of budget greatly affects strategy implementation (mean of 4.56) which in turn varied slowly (standard deviation of 0.93). Procedures are crucial and aid in implementation of strategy (mean of 4.3) whose variation was low (standard deviation of 0.51). Implementation of strategy is highly related to market share of the company (mean of 4.10) but variance was low (standard deviation of 0.63). The company has elaborate employee practices which affect strategy implementation (mean of 4.45). However, variance was low (standard deviation 0.82). Furthermore, implementation of strategy affects the company's output (mean of 4.24), which in turn didn't vary much (standard deviation of 0.56). Implementation of strategy determines the performance of the company significantly (mean of 4.9). However, the variation in performance was low (standard deviation of 0.49). Generally, implementation of strategy affects performance (mean of 4.9) whose variation was greatly low (standard deviation of 0.17).

The findings collaborate research results by Mukite, (2020) that strategy implementation influences positively Commercial banks performance. The findings are also in line with the research outcomes by Simiyu, (2021) who established that strategy implementation plays a great role in affecting the performance of an organization. The findings are also in line with study results by Shichenga and Njuguna, (2021) who established that the performance of Guaranty Trust Bank is positively and significantly influenced by strategy implementation practices.

Table 3: Evaluation of Strategy and performance

Statement	N	Mean	Standard Deviation
The company has evaluation plans concerning customer satisfaction	30	4.34	0.93
Variance between the desired and achieved output	30	4.53	0.51
The company has feedback mechanisms for evaluation of strategies	30	4.50	0.63
The company has procedures for monitoring strategies	30	4.38	0.76
Evaluation of strategy has an effect on performance of the company	30	4.47	0.82
Average		**4.44**	**0.73**

Source: Research Data (2022)

Research findings showed that the company has evaluation plans on customer satisfaction (mean 4.34) which in turn didn't vary much due the plans (standard deviation 0.93). The variance between the desired and achieved output was high (mean 4.53) though there was slightly low variance in output (standard deviation 0.51). Feedback mechanisms has a significant effect in evaluation of strategies as indicated by mean score of 4.50. However, there was low variation in the evaluation (standard deviation of 0.63). Monitoring of strategies within an organization is affected by the procedures as indicated by mean score of 4.38 though with low variation (standard deviation 0.76). Evaluation of strategy has a significant effect on performance of the company (mean of 4.47). However, variation in performance was low. Generally, evaluation of strategy affects performance (mean of 4.44), which is marked by low variation in performance (standard deviation of 0.73).

Research findings are in line with the study findings of Noah and Were (2018) who focused on the effect of strategic management process on performance of oil marketing companies in Kenya. The researchers established that evaluation of strategies had a positive and significant relationship in the performance of oil marketing companies in Kenya. The current study findings are in tandem with the research results by Ali and Qun (2019) who studied strategic management practices and performance of the Small and Medium Enterprises (SMEs) in Bangladesh; Karimi and Kavindah (2021) who sought to establish the effect of strategic management practices on the performance of National Hospital Insurance Fund in Nairobi City County in Kenya. The study findings indicated that strategic evaluation practices have a positive effect on performance of Small and Medium Enterprises and National Hospital Insurance Fund respectively.

Table 4: Control of strategy

Statement	N	Mean	Standard Deviation
The company has control plans that are related to the variance in output of the company	30	4.57	0.63
Control of strategy affects variance between the desired and achieved output	30	4.49	0.51
The company has mechanisms for controlling variance in profit margins	30	4.5	0.57
Control of strategy has an effect on the performance	30	4.44	0.49
Average		**4.50**	**0.05**

Source: Research data (2022)

The results showed that organization has control plans that are related to the variance in the output of the company (mean score of 4.57). The low standard deviation of 0.63 implies that variation in the output of the company was low. Control of strategy has an effect on the variance of output (mean score of 4.49) though the variation was low (standard deviation of 0.51). The company has a control mechanism for profit margins (mean score of 4.5) whose deviation was low (standard deviation of 0.57). The control of strategy has a great effect on performance (mean of 4.44) and a low standard deviation of 0.49. On average, the effect of control of strategy on performance is significant (mean of 4.5) but variation in performance was low (standard deviation of 0.05).

The findings concur with the conclusion made by Chikwe, Anyanwu and Edeja (2016) who observed that strategic control is a tool of strategic leadership that entails assessment of both the external and internal environment. The study results collaborate the observations made by Otieno, (2020) that strategy review and control impacts positively on the organization performance. The results collaborate obersations by Mwangi,(2020) who studied strategic management practices and performance of retirment benefits scheme in Kenya and deduced that strategic control affects the performance of the retirement benefits scheme. The findings are also in line with the observations made by Sirai (2021) who sought to determine the effect of strategic control on financial performance of Small and Medium Enterprises (SMEs) in Juba.

Table 5: Performance

Statement	N	Mean	Standard Deviation
Market share is a crucial indicator of the performance of the company	30	4.52	0.42
The company has diverse products that meet customer satisfaction.	30	4.43	0.67
Average		**4.48**	**0.06**

Source: Research data (2022)

The results showed that market share is a crucial indicator of performance of the company (mean score of 4.52). The low standard deviation of 0.42 implies that variation in the performance of the company was low. The company has diverse products that meet customer satisfaction (mean score of 4.43). However, variation in the satisfaction was also low (standard deviation of 0.67). The findings are similar with observations made by Mwaniki, (2017) that organizational performance is the single reason that keeps the organization going. The findings are also in tandem with findings by Zakari and Umar, (2021) that profitability which is one of the ways of evaluating performance of an organization remains the main key to measure the overall position and performance of a business enterprise.

Underlying assumptions of linear regression were assessed which included; linearity, normality, multicollinearity and homoscedasticity. Linearity is the assumption that there is a relationship between the predictor variables and the outcome variable (Hair, Black, Babin, and Anderson, 2010). In other words, a straight line can most accurately represent the relationship between and independent and dependent variable. This assumption was evaluated using scatterplots.

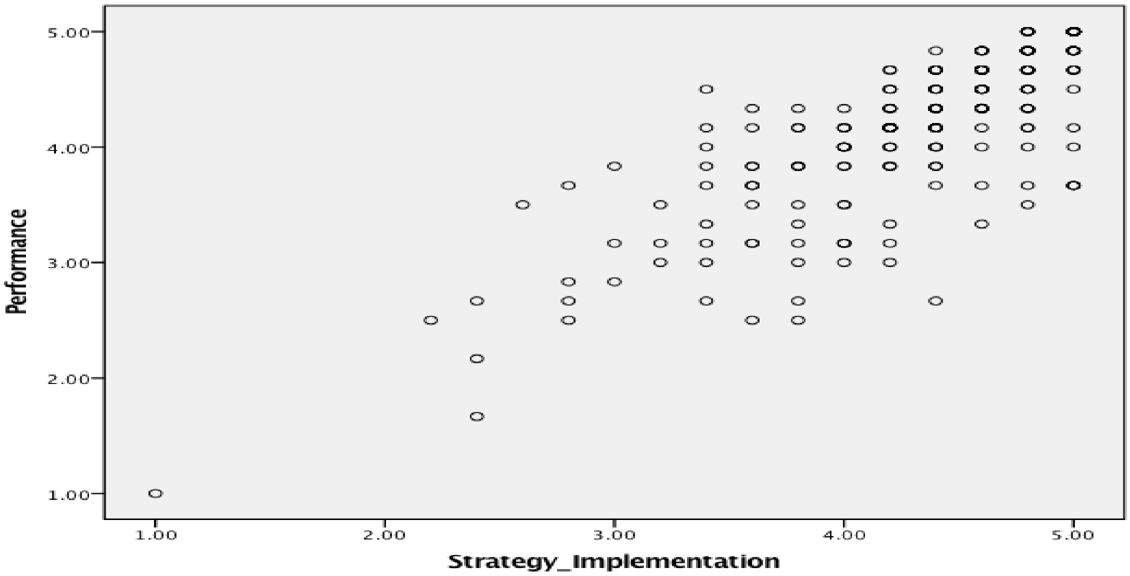

Figure 1: Implementation of strategy
Source: Research data (2022)

A close inspection of the scatterplot reveals that data does not appear to follow a non-linear or curvilinear pattern. Consequently, it ascertains that the linearity assumption was met for implementation of strategy and performance.

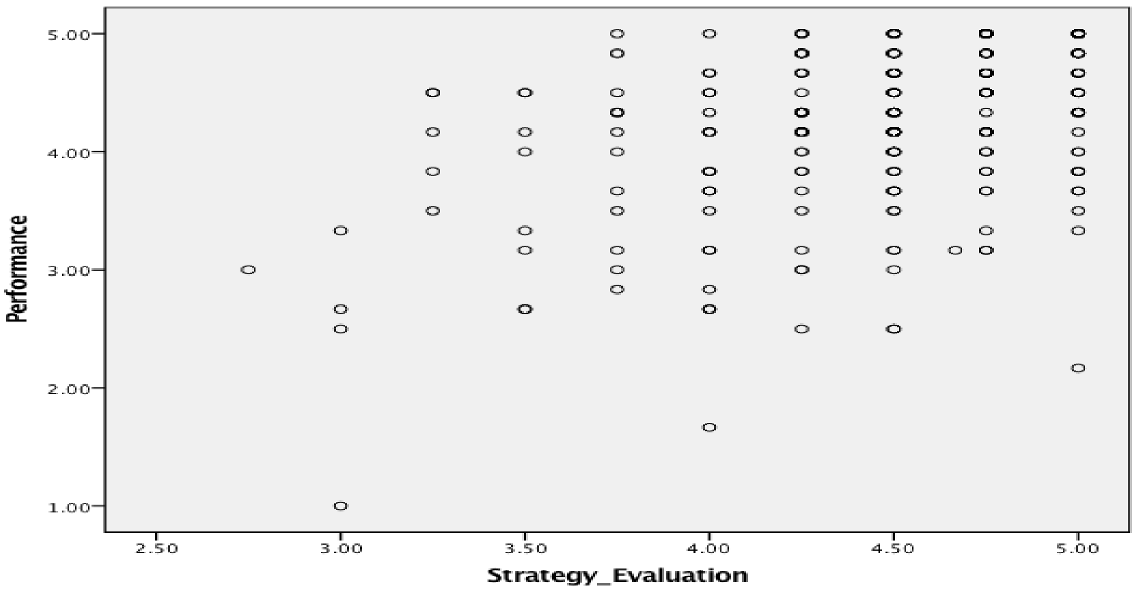

Figure 2: Evaluation of strategy
Source: Research data (2022)

Generally, the data points collectively assume an oval shape. This pattern is indicative of a liner relationship. As such, it is valid to conclude that the linearity assumption was met for evaluation of strategy and performance.

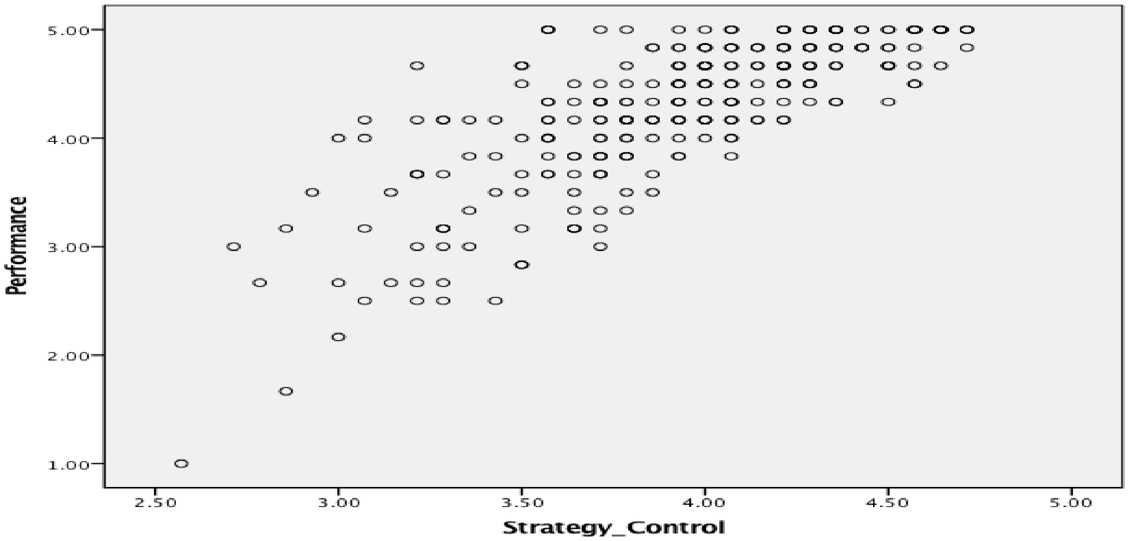

Figure 3: Control of strategy
Source: Research data (2022)

The pattern in the scatterplot follows a fairly consistent slanted elliptical shape, which indicates a linear relationship between the two variables. It is indicative that as control of strategy increase so does performance. Therefore, the scatterplot confirms the fulfilment of the linearity assumption for two variables.

Normality is the assumption that population from which data is obtain has a normal distribution. It was assessed graphically by visually examining normal probability plot of standardized residuals. Figure 4 shows the normal probability plot of the data.

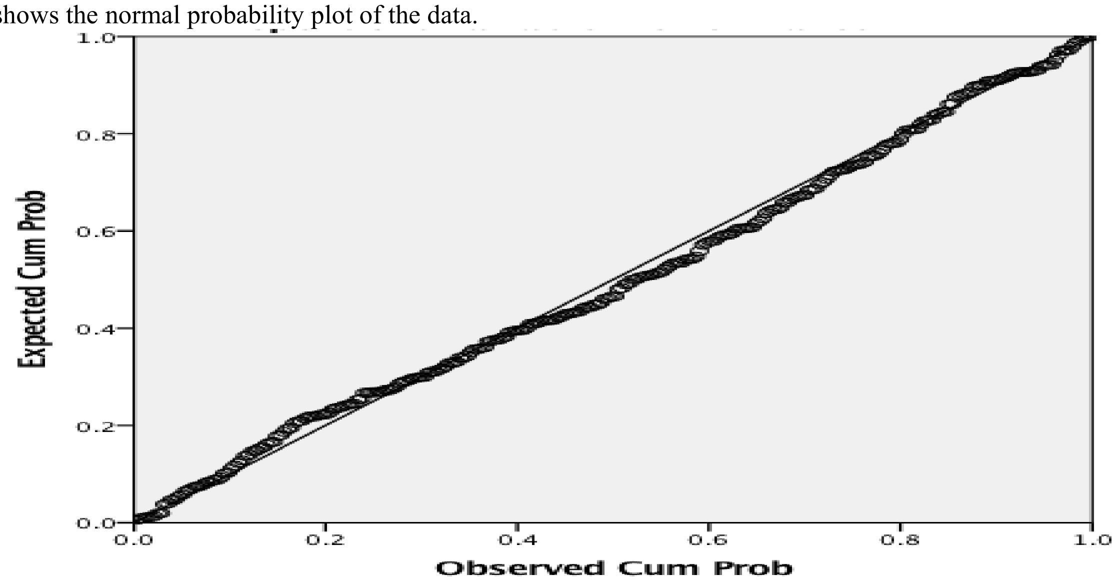

Figure 4 : Normal probability plot
Source: Research data (2022)

The 45-degree line represents the normal distribution, and the points represent the observed residuals. In a perfect and normally distributed data, all points lie on the same line. The values fall long the diagonal line with no substantial or systematic departures. Therefore, the residuals are considered to represent a normal distribution.

Homoscedasticity is an assumption which deals with the constancy of the residuals across the values of the predictor variables as argued by Bryman and Bell, (2015). Homoscedasticity was evaluated by plotting the residuals against the predicted values of the outcome is shown in. Figure 5.

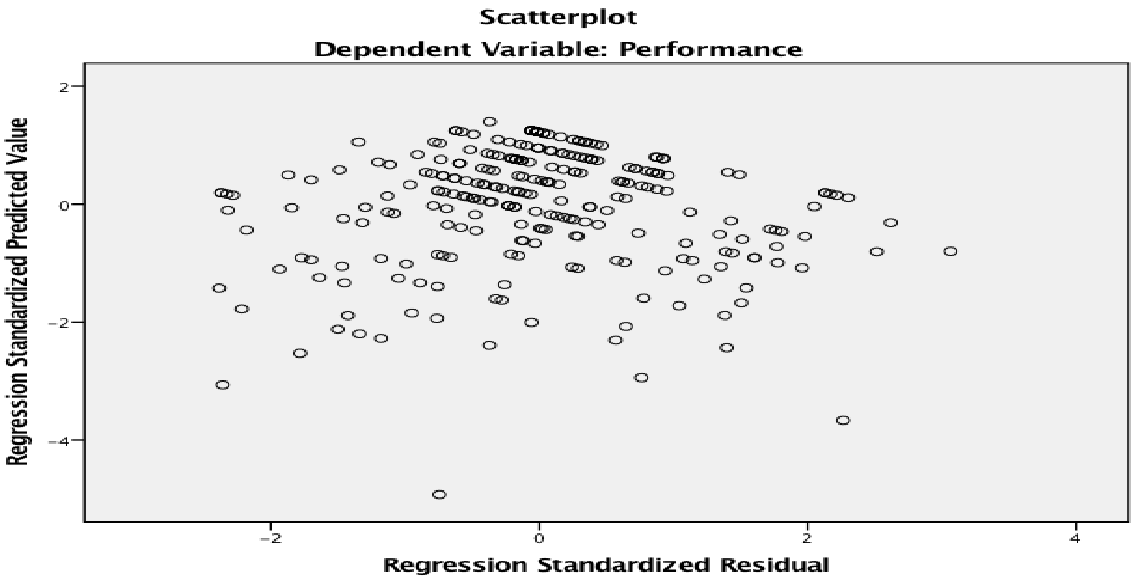

Figure 5: Scatterplot of residuals versus predicted values of performance
Source: Research data (2022)

The cloud of points appears densest in middle and tapers off at the ends. The arrangement of the points on the plot follows the same shape as the normal curve on a histogram. Many values are concentrated around the mean. The plot shows that the residuals are homoscedastic. Multicollinearity is and an assumption that in a multiple regression model, predictor variable does not reveal a high correlation (Hair, Black, Babin and Anderson 2010). The Tolerance and Variance Inflation Factor (VIF) were used to analyse the assumption. The results of this test are presented in Table 5.

Table 5: Multicollinearity

Item	Tolerance	VIF
Formulation of strategy	0.694	1.442
Implementation of strategy	0.596	1.679
Evaluation of strategy	0.803	1.245
Control of strategy	0.532	1.879

Source: Research data (2022)

The accepted level of multicollinearity is when the tolerance value is 0.01 or less. In addition, if the VIF value is greater than 10 it implies that there is multicollinearity. Results in table 5 shows that the tolerance values for all the predictor variables are in excess of 0.0 and the corresponding VIF values less than 0. Therefore, for the current study there was no multicollinearity.

Table 6: Analysis of coefficient of determination using SPPS version 23

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.902[a]	.813	.811	.296

a. Predictors: (Constant), Implementation of strategy, Evaluation of strategy, Control of strategy

Source: Research data (2022)

The value of coefficient of determination (R square) is a measure of how variability in the outcome variable could be accounted for by the combined effect of implementation of strategy, evaluation of strategy and control of strategy. The results indicate that R square was 0.813. It implies that implementation, evaluation and control strategies accounted for 81.3% of variation in performance. The remaining 18.7% was explained by other factors not considered in the current study

Table 7: Analysis of Variance on implementation of strategy and performance using SPSS version 23

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1.053	1	1.053	11.08	.000[b]
Residual	2.459	26	.095		
Total	3.512	29			

a. Dependent Variable: Performance
b. Predictor: Implementation

Source: Research data (2022)

Results in table 7 indicate that F=11.08 and p= 0.00< 0.05) indicating that the regression model was fit in predicting the effect of independent variable on dependent variable. Implementation of strategy had a statistically significant effect on performance.

Table 8: Analysis of Variance on evaluation of strategy and performance using SPSS version 23

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1.112	1	1.112	12.49	.000b
Residual	2.321	26	.089		
Total	3.433	29			

a. Dependent Variable: Performance
b. Predictor: Evaluation
Source: Research data (2022)

The results in table 8 show that F= 12.49 and p=0.000< 0.05) indicating that the regression model linking independent variable to dependent variable was a good fit. Evaluation of strategy had a statistically significant effect on performance. The effect of the evaluation on the performance could not be attributed to chance.

Table 9: Analysis of Variance on control of strategy and performance using SPSS version 23

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1.015	1	1.015	9.485	.000b
Residual	2.786	26	.107		
Total	3.801	29			

a. Dependent Variable: Performance
b. Predictor: Control of strategy
Source: Research data (2022)

Results in table 9 indicate that F = 9.485 and p=0.000< 0.05) hence the regression mode was fit in linking control of strategy and performance. Control of strategy had a statistically significant effect on performance.

Table 10: Analysis of Coefficient using SPSS version 23

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.67	.19		-3.08	.000
Implementation	.734	.42	.70	1.75	.00
Evaluation	.18	.37	.02	.05	.00
Control	.065	.296	.06	.22	.00

a. Dependent Variable: Performance
Source: Research data (2022)

Based on the results, the empirical model is indicated below;
Performance= 1.67 + 0.734 Implementation of strategy + 0.18 Evaluation of strategy + 0.065 Control of strategy

The independent variables have a positive effect on performance. An incremental change in any of the predictor variable is expected to increase performance. The amount of increase expected would, however, differ for each variable on the basis of the regression coefficient. A unit increase in implementation of strategy would improve performance by 0.734 units, other factors remaining the same. A unit increase in evaluation of strategy would improve performance by 0.18 units given no change in other factors. A unit increase in control of strategy would increase performance by 0.05 units.

6. Contribution

The findings benefits policy makers and management of organizations. The study is helpful practitioners and academicians. It contributes to existing body of knowledge in the area of strategic management. The study suggests that management of an organization should spend substantial resources in strategic planning process since effective plans have shown that they enhance performance. In addition, adequate resources should be allocated to the strategic process to ensure the initiatives adopted to improve performance are successfully implemented.

7. Conclusion

When strategic plans are developed and measures put in place to implement, evaluate and control plans, performance improves. There is need to invest in implementation, evaluation and control processes. Therefore, it requires resource mobilization and involvement of relevant stakeholders.

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