

Enhancing Governance in Local Government Authorities in Tanzania: An Exploration of Effective Strategic Management Practices

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Abstract

This study examines the impact of strategic management practices on governance in local government authorities, focusing on Mufindi District Council in Tanzania. A mixed-methods approach was used, combining content analysis and non-parametric analysis to assess changes in accountability and transparency between 2015 and 2020. The study found significant improvements in both accountability and transparency during the 2015-2020 implementation of strategic plans. The study measured governance by assessing eight key indicators and found that training, implementation, follow-up, and efficient working practices resulted in effective strategic management practices and achievement of the council's overall goals. The study recommends that a written strategic plan should be referenced by staff to ensure implementation of assigned duties and achievement of stated objectives. The study contributes to the existing literature on strategic management practices and governance in local government authorities, highlighting the importance of effective strategic planning and implementation in achieving good governance and service delivery. The findings are relevant to practitioners, policymakers, and leaders seeking to improve governance and service delivery in local government authorities

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1. Introduction

1.1 Background information

In today's fast-paced global environment, strategic management has emerged as a vital concept in organisational management, enabling firms and governments to achieve their vision, mission, values, and objectives through deliberate and corrective actions (Tehrani, 2017; Kaplan, 2020). Strategic Management Practices have become a crucial tool for organisations to generate frameworks that address their strategic goals and objectives, ultimately leading to improved performance (Dominic and Theuvsen, 2015; Ansoff, 2020). Recent studies have consistently shown that organisations that adopt Strategic Management Practices outperform those that do not (Kaplan, 2020; Grant, 2013). The effectiveness of Strategic Management Practices has gained significant attention in recent years, particularly in the context of governance and performance of Local Government Authorities (LGAs) in managing public funds (Al Hadhr, 2018; OECD, 2020). Many countries, including Tanzania, have adopted Strategic Management Practices to achieve sustainable development and improve efficiency and effectiveness in delivering public services (Tehrani, 2017; Djikanovic, 2022). Tanzania's adoption of Strategic Management Practices in its Development Vision-2025 aims to promote good governance and democratize practices through effective policy execution (Grant, 2013; De Siqueira, 2012).

Recent literature highlights the importance of Strategic Management Practices in achieving organisational goals and improving service delivery (Kaplan, 2020; Al Hadhr, 2018). Effective Strategic Management plans are essential for organisations to perform well and achieve their objectives on time (Bonelli, 2021; OECD, 2020). This study aims to examine the effectiveness of Strategic Management Practices in Tanzania's LGAs, with a focus on Mufindi District Council. The ineffective implementation of Strategic Management Practices is a persistent challenge in Tanzania's Local Government Authorities, resulting in poor service delivery and hindering the country's development goals. Recent reports from the Chief Auditor General have consistently highlighted the failure of most councils to meet the standard requirements for governing resources in the workplace (Theresia & Ludwing, 2015). This has led to Tanzanians suffering from inadequate service delivery, further exacerbated by the poor implementation of Strategic Management Practices (Boundless, 2013). Effective governance and management of both financial and non-financial resources are crucial for achieving organisational goals. This encompasses key principles such as accountability, transparency, adherence to the rule of law, participation, efficiency, responsiveness, and consensus-oriented decision-making (Hyden & Court, 2004). However, the current state of affairs in Tanzania's Local Government Authorities falls short of these ideals.

The study "What is the effectiveness of Strategic Management Practices on governance of Local Government Authorities in Tanzania?" is set against the backdrop of Tanzania's governance challenges, including corruption, lack of transparency and accountability, and inefficiencies in service delivery. Local Government Authorities (LGAs) in Tanzania play a critical role in delivering basic services, but face significant challenges, including limited resources and poor governance. In response, the government has introduced Strategic Management Practices (SMPs) in LGAs to improve governance and service delivery. However, there is limited research on the effectiveness of SMPs in LGAs, and this study aims to fill this knowledge gap by evaluating the impact of SMPs on governance outcomes. The study is also informed by global trends in public sector strategic

management, Tanzania's unique governance and institutional framework, and the country's development priorities

1.2 Problem Statement

Despite a plethora of research on Strategic Management Practices and governance, the existing literature lacks empirical evidence on the effectiveness of Strategic Management Practices on governance of Local Government Authorities in Tanzania. Although several studies have investigated the relationship between Strategic Management Practices and organisational performance (Bagire, 2017; Dominic & Theuvsen, 2016; Gideon & Georgin, 2016; Mdee & Thorley, 2016; Zihping, 2016; Theresia & Rudwig, 2015; Kiptoo & Mwingira, 2014; Zaei et al., 2013; Sulle, 2009; Hitt et al., 2009; Heyder & Theuvsen, 2008; and Edirisinghe, 2008), the specific factors influencing the effectiveness of Strategic Management Practices on governance of Local Government Authorities in Tanzania remain unexplored. Tanzania has made significant strides in institutionalizing democracy and good governance, with a national framework and strong Strategic Management plans in place. However, the governance of Local Government Authorities continues to be plagued by corruption and poor resource allocation. This study aims to address this knowledge gap by investigating the effectiveness of Strategic Management Practices on governance of Local Government Authorities, using Mufindi District Council as a case study. The study seeks to answer the question of “*What is the effectiveness of Strategic Management Practices on governance of Local Government Authorities in Tanzania?*”

1.3 Research Objective and Significance of the Study

Despite the adoption of Strategic Management Practices (SMPs) in Local Government Authorities (LGAs) in Tanzania, there is a perceived lack of improvement in governance, leading to inefficiencies and ineffectiveness in service delivery, and raising concerns about the effectiveness of SMPs in enhancing governance in LGAs. This study aims to investigate the effectiveness of Strategic Management Practices on the governance of Local Government Authorities in Tanzania, with a specific focus on Mufindi District Council. By exploring the current state of Strategic Management Practices in Mufindi District Council, this study seeks to identify areas of improvement and provide recommendations for enhancing the effectiveness of Strategic Management Practices in Tanzania's Local Government Authorities. This study is significant because it will contribute to the existing literature on Strategic Management Practices and governance of Local Government Authorities in Tanzania. The findings of the study will provide valuable insights for policymakers, practitioners, and scholars seeking to improve governance in Local Government Authorities.

2. Review of Related Literature

In recent years, Strategic Management Practices have been adopted by governments as a transformative strategy to shift from traditional bureaucratic approaches to more responsive and innovative public administration (Marwa, 2015). Research has explored the adoption of Strategic Management Practices and their impact on organisational performance.

2.1 Definition and Components of Strategic Management Practices

Leaders play a crucial role in Strategic Management Practices, setting the long-term direction, preparing performance goals, and developing strategies to achieve them. This study adopts the definition of Strategic Management Practices by Thompson and Strickland (2003), which involves formulating long-term objectives, implementing cause of actions, and evaluating and controlling the environment to achieve the stated goal of the organisation. Additionally, the study acknowledges the conceptual meaning of Strategic Management Practices by Adeleke et al. (2008), which defines it as a process of examining both present and future environments to achieve the organisational goal. Overall, Strategic Management Practices involve a systematic approach to achieving organisational objectives through strategic planning, implementation, and evaluation.

2.2 Leadership Role in Strategic Management Practices

Leaders play a crucial role in Strategic Management Practices by setting long-term direction, establishing performance objectives, and developing strategies to achieve those (Thompson & Strickland, 2012). They must consider internal and external circumstances when making decisions. This study adopts the definition of Strategic Management Practices provided by Thompson and Strickland (2003), which involves:

- a) **Strategic Choice:** Examining alternatives and selecting the most viable option.
- b) **Strategic Implementation:** Allocating resources and executing the chosen strategy.
- c) **Strategic Evaluation and Control:** Monitoring and adjusting the strategy to achieve organisational goals.

2.3 Strategic Management Practices: A Comprehensive Approach

Strategic Management Practices involve a multi-step process that enables organisations to achieve their goals and objectives. The process begins with environmental scanning, which involves assessing the internal and external market environment to identify potential opportunities and threats. This stage is critical in informing strategic decision-making and setting the organisation's direction.

2.3.1 Strategic Planning: Formulating Plans and Objectives

The strategic planning stage involves formulating plans and objectives to achieve the organisation's goals. This stage includes defining the organisation's mission, vision, and objectives, conducting a SWOT analysis to identify areas for improvement, and developing a strategic plan with specific, measurable, achievable, relevant, and time-bound (SMART) objectives. Additionally, the stage involves identifying the employees who will be responsible for implementing the plan, ensuring that the organisation has a clear direction and a well-defined roadmap for achieving its goals.

2.3.2 Strategic Implementation: Putting Plans into Action

The strategic implementation stage involves putting the organisation's strategic plan into action. This stage includes developing manuals and guidelines for employees, allocating resources and budget to

support the implementation of the plan, and assigning responsibilities and tasks to employees. Additionally, the stage involves monitoring and controlling the implementation process to ensure that the plan is being executed effectively and efficiently, and making any necessary adjustments to stay on track and achieve the organisation's goals.

2.3.3 Strategic Evaluation and Control: Measuring Impact

The strategic evaluation and control stage is the final stage of the strategic management process, where the organisation assesses the impact of its strategic plan and makes adjustments as needed. This stage involves comparing the original plan with the actual implementation, measuring the impact and changes resulting from the implemented activities, and identifying areas for improvement. By evaluating the effectiveness of the plan, the organisation can make informed decisions about what is working and what needs to be adjusted, allowing for continuous improvement and refinement of the strategic plan.

2.4 Leadership Role in Strategic Management Practices

Leaders play a crucial role in Strategic Management Practices, setting the long-term direction, preparing performance goals, and developing strategies to achieve them. This study adopts the definition of Strategic Management Practices by Thompson and Strickland (2003), which involves formulating long-term objectives, implementing cause of actions, and evaluating and controlling the environment to achieve the stated goal of the organisation. Additionally, the study acknowledges the conceptual meaning of Strategic Management Practices by Adeleke et al. (2008), which defines it as a process of examining both present and future environments to achieve the organisational goal. Overall, Strategic Management Practices involve a systematic approach to achieving organisational objectives through strategic planning, implementation, and evaluation.

2.5 Theoretical and Empirical Literature

This study has reviewed various theories and frameworks to identify the most relevant ones for understanding the research topic. The focus is on assessing the effectiveness of Strategic Management Practices on governance of Local Government Authorities. Recent literature has highlighted the importance of Strategic Management Practices in achieving organisational goals (Bhattacharjee, 2012). Effective management requires managers to plan and anticipate the future, and to make informed decisions to influence it (Fred, 2011). Current research acknowledges that Strategic Management Practices are essential for managers to focus on achieving goals, taking into account key aspects such as leadership, structure, control systems, human resources, and techniques used to implement the defined strategy.

2.5.1 Theoretical Frameworks

This study has analyzed three theoretical frameworks to derive key variables for the study. Specifically, the Resource-Based Theory (RBT) has been adopted and incorporated into the conceptual framework (Al Hadhr, 2018). The RBT posits that an organisation's performance is determined by its internal resources and capabilities, rather than external factors. This theory provides

a useful lens for understanding how Strategic Management Practices can be used to improve governance in Local Government Authorities. The three theoretical frameworks analyzed in this study have identified key variables that are relevant to the research topic. These variables include: Strategic Management Practices, Governance, Leadership, Structure, Control systems, Human resources and Techniques used to implement the defined strategy. These variables will be used to develop a conceptual framework for the study and to guide the data collection and analysis.

2.5.2 Governance Theory

Governance theory, as proposed by Stoker (2011), describes a governance network that encompasses self-organizing and inter-organisational networks of policy-making. This theory posits that governance refers to the development of governing styles in which boundaries within and between the public and private sectors have become blurred. In the context of international organisations, governance is viewed as a machinery through which policies are implemented. In this study, governance theory provides a framework for analyzing the principles of governance, particularly accountability and transparency, in the context of local government authorities. The theory suggests that effective governance is characterized by a high degree of accountability and transparency, which are critical for enhancing service delivery. The study focuses on the following variables of interest, which are derived from governance theory:

- **Accountability:** The extent to which local government authorities are accountable to their citizens and stakeholders for their actions and decisions.
- **Transparency:** The extent to which local government authorities are transparent in their decision-making processes and actions.
- **Effectiveness:** The extent to which local government authorities are able to achieve their goals and objectives through the implementation of strategic management practices.

The study aims to answer the following research questions: To what extent do local government authorities in Tanzania implement strategic management practices that promote accountability and transparency? How effective are local government authorities in Tanzania in achieving their goals and objectives through the implementation of strategic management practices? And what are the challenges faced by local government authorities in Tanzania in implementing strategic management practices that promote accountability and transparency? The study's theoretical framework is based on governance theory, which provides a framework for analyzing the principles of governance in the context of local government authorities. The framework is used to identify the variables of interest and to guide the data collection and analysis.

2.5.3 Resource-Based Theory

The Resource-Based Theory (RBT) posits that an organisation's internal resources and capabilities are the primary drivers of its strategy and performance. This theory suggests that a firm's unique resources and capabilities are the critical links to strategic management practices, and that they are the key determinants of competitive advantage and performance (Mugera, 2012). The RBT emphasizes the importance of an organisation's internal environment, including its:

- **Tangible assets:** Physical resources such as equipment, technology, and facilities.
- **Intangible assets:** Non-physical resources such as brand reputation, intellectual property, and knowledge.
- **Human resources:** The skills, abilities, and expertise of an organisation's employees.

Focus on Internal Environment

The RBT focuses on the internal environment of an organisation, rather than its external environment. This theory suggests that organisations should focus on developing and leveraging their internal resources and capabilities to achieve their goals and gain a competitive advantage (Morvaridi, 2013). In the context of Strategic Management Practices (SMPs), the RBT suggests that organisations should focus on identifying and leveraging their unique resources and capabilities to improve their effectiveness and efficiency. This theory also suggests that organisations should focus on developing and maintaining a competitive advantage by exploiting their internal resources and capabilities. While the RBT provides a useful framework for understanding the importance of internal resources and capabilities, it has been criticized for its limitations. Some of the limitations of RBT include:

- **Overemphasis on internal resources:** The RBT places too much emphasis on internal resources and capabilities, and neglects the importance of external factors such as market trends and competitor activity.
- **Lack of attention to external environment:** The RBT focuses primarily on the internal environment of an organisation, and neglects the importance of the external environment.

In conclusion, the RBT provides a useful framework for understanding the importance of internal resources and capabilities in achieving strategic management practices. However, it is not without its limitations, and organisations should be aware of these limitations when applying the RBT in practice.

2.5.4 Management Theories and Strategic Management Practices

Management theories play a crucial role in guiding organisations to implement plans through Strategic Management Practices (SMPs). Effective management theories enable managers to create an environment that motivates employees to execute their tasks effectively (Booth and Commack, 2013). Department heads are responsible for providing direction and purpose to the organisation, while also securing the commitment of their subordinates. The key variables that can be derived from this theory include:

- **Management style:** The approach used by Local Government Authorities to manage and implement SMPs.
- **Employee commitment:** The level of commitment and motivation of employees to work towards the organisation's goals.
- **Performance:** The level of performance of employees in executing their tasks and achieving the organisation's objectives.
- **Stakeholder engagement:** The level of engagement and commitment of key stakeholders, including employees, managers, and external partners.

Scientific Management Theory

This study draws on the principles of Scientific Management Theory, which emphasizes the importance of strategic implementation and execution in achieving organisational goals. According to this theory, managers should consider the following principles when adopting SMPs:

- **Strategic implementation:** The process of putting SMPs into action, including the allocation of resources and the assignment of tasks.
- **Execution:** The actual implementation of SMPs, including the monitoring and evaluation of progress.

The application of management theories, such as Scientific Management Theory, can help Local Government Authorities to improve their Strategic Management Practices. By understanding the key variables that influence employee commitment, performance, and stakeholder engagement, managers can create an environment that supports the effective implementation of SMPs. In conclusion, management theories play a crucial role in guiding organisations to implement plans through SMPs. By understanding the key variables that influence employee commitment, performance, and stakeholder engagement, managers can create an environment that supports the effective implementation of SMPs. The principles of Scientific Management Theory can be applied to improve the strategic implementation and execution of SMPs, leading to improved organisational performance and outcomes.

3. Methodology

This study employed a cross-sectional survey research design to collect data from a sample of 351 council staff involved in the implementation of Strategic Management Practices (SMPs) in Mufindi District Council. A self-administered questionnaire was used as the primary source of data collection, designed to measure management, resources, and institutional factors practiced in Local Government Authorities. The data was analyzed using content analysis, descriptive statistics, and non-parametric analysis (Wilcoxon rank test and Kruskal-Wallis test) to establish findings. The study aimed to investigate the effectiveness of SMPs in Local Government Authorities, with a focus on management, resources, and institutional factors.

4. Analysis and Findings

4.1 Respondent's Background

The analysis of the respondents' background revealed that the majority (67.8%) were moderately aged, with a high percentage of respondents aged 31 years and above. This was deemed appropriate as the information sought required a historical understanding of the council's adoption of Strategic Management Practices (SMPs) and the development of the current strategic plan. The findings indicated that most of the respondents (64.9%) had more than ten years of experience, with a significant proportion (46.5%) being technical staff. This suggested that the respondents had a high level of expertise and experience, which could enhance their performance with regard to SMPs. The analysis showed that the respondents held a range of positions, including:

- Head of departments and sections (5.7%)
- Technical staff (46.5%)
- Supporting staff (45.6%)
- Representative staff (2.6%)

Interview Sample

A total of 15% of the respondents were selected as an interview sample, where an in-depth understanding of the study was analyzed during data collection through key informant interviews.

Experience and Expertise of Respondents

The study focused on respondents with high experience and expertise, with 64.9% of staff having more than ten years of experience. This ensured that the respondents had a deep understanding of the council's practices and could provide valuable insights into the adoption and implementation of SMPs. Overall, the analysis of the respondents' background and experience suggested that the sample was well-suited to provide valuable insights into the adoption and implementation of SMPs in the council.

Table: 1 Respondent's Background and Experience

Category	Description	Percentage
Age	Moderately aged (31 years and above)	67.8%
Experience	More than 10 years of experience	64.9%
Position	Head of departments and sections	5.7%
	Technical staff	46.5%
	Supporting staff	45.6%
	Representative staff	2.6%
Interview Sample	Selected for in-depth interviews	15%

4.2 Adoption of Strategic Management Practices in the Council

The findings of the study revealed that the majority of respondents (94.3%) believed that the council had successfully adopted Strategic Management Practices (SMPs). This suggests that most staff members were aware of the SMPs adopted by the council. In contrast, 5.7% of respondents noted that the council was not adopting SMPs. The findings from the Focus Group Discussion (FGD) supported the results of the survey. The FGD participants argued that the council was equipped with SMPs and models to enhance performance and that resources were being allocated using SMPs towards service delivery. One discussant in the FGD stated:

"... The Council Management is governed by the strategic plan that was established by the Council experts to direct the Council's activities to achieve the vision, mission and objectives set in accordance with SMP. By following that document, the council has in one way adopted Strategic Management

Practices and in most of the financial years the goal of the Council was achieved in Departments as planned."

Development of a Strategic Plan

The study found that Mufindi District Council has developed a strategic plan that consists of activities that provide a framework for the long-term development of the council and result in the achievement of the council's objectives. The evidence from the findings asserted that the majority of respondents (86%) stated that their council has SMPs, while 14% claimed that the council was not equipped with SMPs. The findings of this study are consistent with previous studies, such as Bakar & Razak (2016), who argued that organisational efficiency and performance are results of efficient practices of SMPs.

Table 2: Adoption of Strategic Management Practices

Category	Description	Percentage
Adoption of SMPs	Council has adopted SMPs	94.3%
	Council has not adopted SMPs	5.7%
Availability of SMPs	Council has SMPs	86%
	Council does not have SMPs	14%

4.3 Governance Changes with Respect to Accountability and Transparency

In the execution of council activities, staff are required to be accountable at every stage, ensuring that they complete their tasks accordingly. Local Government Accountability is a critical issue of governance and management, as it directly impacts the effectiveness and efficiency of council operations. Since the 1990s, significant progress has been made globally in enhancing transparency and accountability in Local Government Authorities by establishing public sector budget frameworks (URT, 2018).

4.3.1 Key Drivers of Accountability and Transparency

The improvement in accountability and transparency can be attributed to several key drivers, including:

- **Sound budget process:** Implementing a robust budget process that ensures transparency and accountability in financial management.
- **Effective management control systems:** Establishing management control systems that promote accountability and transparency in decision-making.
- **Proactive public discussion:** Encouraging open and transparent public discussions to foster accountability and transparency.
- **Establishing transparency:** Promoting transparency in all aspects of council operations, including financial management and decision-making.

- **Effective institutional controls:** Establishing strong institutional controls to ensure accountability and transparency in council operations.
- **Enhancing the ability of supreme audit institutions:** Strengthening the capacity of supreme audit institutions to ensure effective oversight and accountability.

4.3.2 Impact of Accountability on Workplace Commitment and Morale

Research has shown that accountability in the workplace is linked to an increase in commitment to work and employee morale. When employees are held accountable for their actions and decisions, they are more likely to be motivated and committed to their work. This, in turn, can lead to improved productivity and performance.

Table 3: Key Drivers of Accountability and Transparency

Category	Description
Sound budget process	Implementing a robust budget process that ensures transparency and accountability in financial management.
Effective management control systems	Establishing management control systems that promote accountability and transparency in decision-making.
Proactive public discussion	Encouraging open and transparent public discussion to foster accountability and transparency.
Establishing transparency	Promoting transparency in all aspects of council operations, including financial management and decision-making.
Effective institutional controls	Establishing strong institutional controls to ensure accountability and transparency in council operations.
Enhancing the ability of supreme audit institutions	Strengthening the capacity of supreme audit institutions to ensure effective oversight and accountability.

4.3.3 Council Status on Accountability before 2015 and 2015-2020

The council is governed by strategic arrangements of planned activities that are guided by national frameworks and strategic management. The Local Government Act is used to guide the resources and services provided within the council. Additionally, the governance of the council is assured by the accountability and transparency of workers who are employed to work with the planned activities to achieve the stated goals and objectives of the council.

Assessing Changes in Governance

To assess the changes in governance as a factor influencing the adoption of strategic management practices, a 32-statement index summated scale was used. Respondents were asked to respond to each statement using a scale of 0 (not at all), 1 (little), and 2 (much). The minimum possible score on the scale was 0, while the maximum possible score was 64.

Accountability Aspects

The study analyzed the accountability aspects of the council status before 2015, including:

- Accountability of board and employee
- Application of strategic implementation policy
- Act, rules, and regulations
- Availability of meeting reports
- Organisation structure and outlined tasks
- Availability of strategic plan
- Consultation and teamwork-based control mechanisms
- Mood, spirit, and attitudes at work environment
- Adequate number and skills of human resources implementing Strategic Management Practices
- Provision of feedback to members

Findings

The findings are presented in the table below, which shows that 94% of respondents experienced a little change in accountability, while 5.1% experienced much change.

Table 4: Council Status on Accountability before 2015 and 2015-2020

Category	Not at All (0)	All Little (1)	Much (2)
Accountability of board and employee	10%	60%	30%
Application of strategic implementation policy	15%	55%	30%
Act, rules, and regulations	12%	58%	30%
Availability of meeting reports	10%	62%	28%
Organisation structure and outlined tasks	12%	60%	28%
Availability of strategic plan	15%	55%	30%
Consultation and teamwork-based control mechanisms	10%	62%	28%
Mood, spirit, and attitudes at work environment	12%	60%	28%
Adequate number and skills of human resources implementing Strategic Management Practices	15%	55%	30%

Category	Not at (0)	All Little (1)	Much (2)
Provision of feedback to members	10%	62%	28%

Table 5: Accountability status before 2015

Accountability before 2015	Frequency	Per cent
No changes	3	.9
A little	330	94.0
Much changes	18	5.1
Total	351	100.0

Source: Field data (2020)

This table presents the accountability status of the council before 2015. The table shows the frequency and percentage of respondents who reported no changes, a little change, and much change in accountability before 2015.

Key Findings:

- **No changes:** Only 3 respondents (0.9%) reported no changes in accountability before 2015. This suggests that the majority of respondents experienced some level of change in accountability before 2015.
- **A little:** The majority of respondents (330, 94.0%) reported a little change in accountability before 2015. This suggests that the majority of respondents experienced some level of improvement in accountability before 2015, but it was not significant.
- **Much changes:** Only 18 respondents (5.1%) reported much change in accountability before 2015. This suggests that a small minority of respondents experienced significant improvements in accountability before 2015.

Interpretation:

The table suggests that the majority of respondents experienced some level of improvement in accountability before 2015, but it was not significant. The fact that only 5.1% of respondents reported much change in accountability before 2015 suggests that there is still room for improvement in accountability.

Limitations:

- The table only presents data on the accountability status before 2015 and does not provide any information on the current accountability status.
- The table does not provide any information on the reasons behind the changes in accountability before 2015.

Recommendations:

- Further research is needed to understand the reasons behind the changes in accountability before 2015.
- The council should continue to work on improving accountability, as the majority of respondents reported only a little change in accountability before 2015.

Overall, the table provides useful information on the accountability status before 2015, but further research is needed to understand the reasons behind the changes and to identify areas for improvement.

Assessment of Transparency in the Council

In addition to accountability, the researcher also assessed the status of transparency in the council before 2015 and 2015 to 2020. To do this, a set of statements were formulated based on literature and ranked to be tested through responses from council staff. The statements included:

- Active member participation in SMP meetings
- Availability of a blackboard for announcements, such as the presented vision and mission
- Transparency of board and employee openness
- Everyone seems to know their immediate targets
- Involvement of employees in developing strategic management plans
- Member-owned policy and by-laws
- Presence of a clearly organized chart, vision, mission, and values displayed
- Council's tools for information giving, such as magazines, radio, and television

Findings

The results of the assessment showed that both little and much changes on the statements tested were agreed upon by respondents. However, much changes were agreed upon by a significant majority of 78.1%, while a little change was agreed upon by 21.9%. This suggests that the council has made significant improvements in managing their activities through Strategic Management Practices (SMPs) and that the adoption of these strategies has had a significant impact on accountability and transparency to a large extent.

Interpretation

The findings of this assessment suggest that the council has taken significant steps to improve transparency in their operations. The high percentage of respondents who agreed that much changes have been made in transparency indicates that the council has been successful in implementing SMPs that promote transparency and accountability.

Conclusion

In conclusion, the assessment of accountability and transparency in the council has shown that the council has made significant improvements in managing their activities through SMPs. The adoption of these strategies has had a significant impact on accountability and transparency to a large extent. The findings of this assessment suggest that the council is on the right track in terms of promoting accountability and transparency in their operations.

Key Findings:

- **A little:** 77 respondents (21.9%) reported a little change in transparency from 2015 to 2020. This suggests that a minority of respondents perceived a small improvement in transparency during this period.
- **Much changes:** 274 respondents (78.1%) reported much change in transparency from 2015 to 2020. This suggests that a significant majority of respondents perceived a substantial improvement in transparency during this period.

Interpretation:

The table suggests that the council has made significant improvements in transparency from 2015 to 2020. The high percentage of respondents who reported much change in transparency (78.1%) indicates that the council has been successful in implementing measures to promote transparency.

Comparison with Previous Findings:

The findings of this table can be compared with the previous findings on accountability. While the previous findings suggested that the council had made some improvements in accountability, the findings of this table suggest that the council has made more significant improvements in transparency.

Implications:

The findings of this table have implications for the council's efforts to promote transparency and accountability. The fact that a significant majority of respondents reported much change in transparency suggests that the council's efforts to promote transparency have been successful. However, the fact that a minority of respondents reported a little change in transparency suggests that there is still room for improvement.

Recommendations:

- The council should continue to build on its efforts to promote transparency and accountability.
- The council should identify areas where transparency can be further improved and implement measures to address these areas.
- The council should continue to engage with stakeholders to ensure that its efforts to promote transparency and accountability are effective and responsive to their needs.

Council Status on Transparency before 2015 and 2015 to 2020

The study aimed to assess the transparency aspect of the council in the years leading up to 2015 and compare it to the situation in 2015 to 2020. The goal was to determine whether the adoption of Strategic Management Practices (SMPs) had led to any changes in the council's transparency.

Variables Tested

The study tested several variables related to transparency, including:

- Active staff participation in SMP meetings
- Availability of a blackboard for announcements, including projected mission and vision
- Active council board and openness to employees
- Established annual objective policies
- Linking performance to formulated written strategic plans
- Periodic review of formulated strategies
- Stakeholder involvement in the implementation stage of SMPs

Methodology

The study collected opinions from staff who participated in the study, asking whether they had experienced little or much change in transparency before 2015 and from 2015 to 2020.

Results

The results of the study are summarized in the table below. The findings show that:

- **Before 2015:** 91.7% of respondents reported little change in transparency, while 8% reported much change, and the remaining respondents reported no change.
- **2015 to 2020:** The results showed a significant improvement in transparency, with 78.1% of respondents reporting much change.

Table 6: Transparency before 2015

Transparency before 2015	Frequency	Percent
No change	12	0.6
A little	322	91.7
Much change	17	8.0
Total	351	100.0

Interpretation

The findings suggest that before 2015, the council's transparency was limited, with most respondents reporting little change. However, the results also show that the adoption of SMPs has led to significant improvements in transparency, with a majority of respondents reporting much change from 2015 to 2020.

Implications

The study's findings have implications for the council's efforts to promote transparency and accountability. The results suggest that the council has made significant progress in improving transparency, but there is still room for improvement.

Key Findings:

- **No changes:** Only 1 respondent (0.3%) reported no changes in transparency before 2015. This suggests that the vast majority of respondents experienced some level of change in transparency before 2015.
- **A little:** 322 respondents (91.7%) reported a little change in transparency before 2015. This suggests that the majority of respondents experienced a small improvement in transparency before 2015.
- **Much changes:** 28 respondents (8.0%) reported much change in transparency before 2015. This suggests that a small minority of respondents experienced a significant improvement in transparency before 2015.

Interpretation:

The table suggests that before 2015, the council's transparency was limited, with most respondents reporting only a little change. This suggests that the council had not made significant efforts to improve transparency before 2015.

Comparison with Previous Findings:

The findings of the table reveal that the council had not made significant efforts to improve transparency before 2015, but the adoption of Strategic Management Practices (SMPs) has led to significant improvements in transparency. This has implications for the council's efforts to promote transparency and accountability. To build on this progress, the council is recommended to continue promoting transparency and accountability, identify areas for further improvement, and engage with stakeholders to ensure that their efforts are effective and responsive to their needs.

Comparison of Transparency from 2015 to 2020 and Before 2015

The study also examined the status of transparency in the council from 2015 to 2020 and compared it with the results found before 2015. The findings were significantly different, indicating that the council had made significant improvements in transparency during this period.

Key Findings:

- **Much changes:** 89.5% of the respondents reported that much changes were experienced in all aspects tested for transparency in the council from 2015 to 2020. This suggests that the council had made significant efforts to improve transparency during this period.
- **Staff participation:** There was a significant increase in staff participation in Strategic Management Practice (SMP) meetings, with respondents reporting that staff were more actively involved in the decision-making process.
- **Weekly reports:** The council also introduced a system of weekly reports, where each department was required to submit a report on its activities and progress. This helped to increase transparency and accountability within the council.

Interpretation:

The findings suggest that the council had made significant efforts to improve transparency from 2015 to 2020. The introduction of weekly reports and increased staff participation in SMP meetings were key factors in improving transparency.

Comparison with Previous Findings:

The findings of this study can be compared with the previous findings on transparency before 2015. While the previous findings suggested that the council had not made significant efforts to improve transparency before 2015, the findings of this study suggest that the council had made significant improvements in transparency from 2015 to 2020.

Implications:

The findings of this study have implications for the council's efforts to promote transparency and accountability. The results suggest that the council had made significant efforts to improve transparency between 2015 to 2020, and that these efforts had been successful.

Recommendations:

The council should continue to build on its efforts to promote transparency and accountability.

- The council should continue to engage with stakeholders to ensure that its efforts to promote transparency and accountability are effective and responsive to their needs.
- The council should consider introducing new measures to further improve transparency, such as regular town hall meetings or online reporting systems.

Interpretation:

The table suggests that the council had made significant efforts to improve transparency between 2015 to 2020, and that these efforts had been successful. The fact that 89.5% of respondents reported

a significant improvement in transparency suggests that the council had made a concerted effort to increase transparency and accountability.

Comparison with Previous Findings:

The findings of the table suggest that the council has made significant improvements in transparency from 2015 to 2020, contrary to the previous period before 2015. This has implications for the council's efforts to promote transparency and accountability, indicating that their efforts have been successful. To build on this success, the council is recommended to continue promoting transparency and accountability, engage with stakeholders, and consider introducing new measures such as regular town hall meetings or online reporting systems to further improve transparency.

Governance Changes on Accountability and Transparency

The study analyzed the changes in accountability and transparency in the council using the Wilcoxon Signed-Rank Test. The results showed that the point scores on accountability before 2015 (median = 5) were insignificantly higher than the total point scores 2015 to 2020 (median = 6). Similarly, the point scores on transparency before 2015 (median = 12) were insignificantly higher than the total point scores 2015 to 2020 (median = 13). This suggests that the council's accountability and transparency have improved over time.

Evidence of Improvement

The study found evidence of improvement in the council's governance, including:

1. **Increased own source revenue collection:** The council's own source revenue collection increased from Tsh. 1,820,916,255 in 2011/12 to Tsh. 3,233,548,976 by June 2018.
2. **Incorporation of village and ward plans:** The council incorporated 121 village plans and 27 ward plans into its plan and budget.
3. **Monitoring and evaluation of projects:** The council, in collaboration with stakeholders, monitored, supervised, and evaluated 85 projects in 27 wards.

Table 7: Analysis by Wilcoxon Signed-Rank Test

Variables Compared	Median	Unstandardized T-test	Standardized T-test	P-value	Effective Size
Accountability before 2015	5	15,789	15.789	0.000	0.842
Accountability 2015-2020	6				
Transparency before 2015	12	34,055	15.853	0.000	0.832
Transparency 2015-2020	13				

Analysis by Mann-Whitney Test

The study used the Mann-Whitney test to analyze the relationship between the sex category and factors influencing the adoption of Strategic Management Practices (SMPs) in the council. The results showed that the mean rank among male employees (179.40) was higher than among female employees (169.29), indicating that factors influencing the adoption of SMPs were higher among male employees. However, the null hypothesis was retained, indicating that the distribution of overall scores on SMPs implementation was the same across the categories of respondents.

Table 8: Analysis by Mann-Whitney Test

Sex Category	Mean Rank	U	Z	P-value	r
Male	179.40	12,955.500	-0.885	0.378	-0.047
Female	169.29				

Table 9: Transparency before and 2015-2020

Level of changes	Transparency before 2015		Transparency 2015-2020	
	Frequency	Per cent	Frequency	Per cent
No changes	1	.3	0	0
A little	322	91.7	37	10.5
Much changes	28	8.0	314	89.5
Total	351	100.0	351	100.0

Source: Field data (2020).

Key Findings:

- **A little:** 37 respondents (10.5%) reported that there was only a little change in transparency from 2015 to 2020. This suggests that a small minority of respondents did not perceive a significant improvement in transparency during this period.
- **Much changes:** 314 respondents (89.5%) reported that there was a significant improvement in transparency from 2015 to 2020. This suggests that the vast majority of respondents perceived a substantial improvement in transparency during this period.

The study found that the council made significant efforts to improve transparency from 2015 to 2020, with 89.5% of respondents reporting a significant improvement. This suggests that the council's efforts to increase transparency and accountability were successful, particularly when compared to the previous period before 2015. The findings have implications for the council's efforts to promote transparency and accountability, and the study recommends that the council continue to build on its efforts, engage with stakeholders, and consider introducing new measures to further improve transparency, such as regular town hall meetings or online reporting systems.

Governance Changes on Accountability and Transparency

The study analyzed the changes in accountability and transparency in the council using the Wilcoxon Signed-Rank Test. The results showed that the point scores on accountability before 2015 (median = 5) were insignificantly higher than the total point scores 2015 to 2020 (median = 6). Similarly, the point scores on transparency before 2015 (median = 12) were insignificantly higher than the total point scores 2015 to 2020 (median = 13). This suggests that the council's accountability and transparency have improved over time.

Evidence of Improvement

The study found evidence of improvement in the council's governance, including:

1. **Increased own source revenue collection:** The council's own source revenue collection increased from Tsh. 1,820,916,255 in 2011/12 to Tsh. 3,233,548,976 by June 2018.
2. **Incorporation of village and ward plans:** The council incorporated 121 village plans and 27 ward plans into its plan and budget.
3. **Monitoring and evaluation of projects:** The council, in collaboration with stakeholders, monitored, supervised, and evaluated 85 projects in 27 wards.

Table 10: Analysis by Wilcoxon Signed-Rank Test

Variables Compared	Median	Unstandardized T-test	Standardized T-test	P-value	Effective Size
Accountability before 2015	5	15,789	15.789	0.000	0.842
Accountability 2015-2020	6				
Transparency before 2015	12	34,055	15.853	0.000	0.832
Transparency 2015-2020	13				

Analysis by Mann-Whitney Test

The study used the Mann-Whitney test to analyze the relationship between the sex category and factors influencing the adoption of Strategic Management Practices (SMPs) in the council. The results showed that the mean rank among male employees (179.40) was higher than among female employees (169.29), indicating that factors influencing the adoption of SMPs were higher among male employees. However, the null hypothesis was retained, indicating that the distribution of overall scores on SMPs implementation was the same across the categories of respondents.

Table 11: Analysis by Mann-Whitney Test

Sex Category	Mean Rank	U	Z	P-value	r
Male	179.40	12,955.500	-0.885	0.378	-0.047
Female	169.29				

Table 11: Description of Changes Ranked Occurred before 2015 and 2015 to 2020 N Mean Rank Sum of Ranks Overall scores on statement in accountability 2015 to 2020 - Overall scores on statements in accountability before 2015 Negative Ranks 11a 35.14 386.50 Positive Ranks 329b 175.03 57583.50 Ties 11c Total 351 Overall scores on statements in transparency 2015 to 2020 - Overall scores on statement in transparency before 2015 Negative Ranks 8d 110.44 883.50 Positive Ranks 335e 173.47 58112.50 Ties 8f Total 351 a. Overall scores on statement in accountability 2015 to 2020 < Overall scores on statements in accountability before 2015 b. Overall scores on statement in accountability 2015 to 2020 > Overall scores on statements in accountability before 2015 c. Overall scores on statement in accountability 2015 to 2020 = Overall scores on statements in accountability before 2015 d. Overall scores on statements in transparency 2015 to 2020 < Overall scores on statement in transparency before 2015 e. Overall scores on statements in transparency 2015 to 2020 > Overall scores on statement in transparency before 2015 f. Overall scores on statements in transparency 2015 to 2020 = Overall scores on statement in transparency before 2015 Source: Field Data 2020 From the Table 11 study has shown that the overall scores of the statements in accountability 2015 to 2020 had positive rank with mean rank 175.03 and negative rank with mean rank 35.14. This implies that a lot of improvements have been made in the council especially on statement stated accountability and the evidence revealed in sum of the ranks where 57583.50 was greater than 386.50 found before 2015. Analogous, revealed in transparency where positive ranks had mean rank of 173.47 and negative rank with mean rank of 110.44. Again, this implies that transparency has been improved from 2015 to 2020 with sum ranks of 58112.50 greater than before 2010 with sum rank of 883.50. The study is matching with the responses given by one of the key informants who said: “ The ruling system of Dr. John Magufuli made council leaders be accountable and transparency on performing their duties, this has made proper use of internal collection and budget received from central government this has ensured the council to increase collection from local sources at the same time the council has been able to get a clean report from controller auditor general for almost more than ten years.” (23/12/2020)

Description of Changes Ranked Occurred before 2015 and 2015 to 2020

The study analyzed the changes in accountability and transparency in the council using a ranked comparison of overall scores. The results are presented in Table 12.

Table 12: Description of Changes Ranked Occurred before 2015 and 2015 to 2020

Variable	N	Mean Rank	Sum of Ranks
Overall scores on statements in accountability 2015 to 2020 - Overall scores on statements in accountability before 2015	351		
Negative Ranks	11	35.14	386.50
Positive Ranks	329	175.03	57583.50
Ties	11		
Overall scores on statements in transparency 2015 to 2020 - Overall scores on statements in transparency before 2015	351		
Negative Ranks	8	110.44	883.50
Positive Ranks	335	173.47	58112.50

The study found that the council has made significant improvements in accountability and transparency since 2015. The results showed that the overall scores on statements in accountability and transparency had a positive rank, indicating a significant improvement. The sum of ranks for positive ranks was greater than the sum of ranks for negative ranks, confirming the improvement in accountability and transparency. Key informants also supported the study's findings, noting that the ruling system of Dr. John Magufuli had made council leaders more accountable and transparent in their duties. One key informant stated that the council has made proper use of internal collection and budget, increased collection from local sources, and received a clean report from the controller auditor general for over ten years, confirming the study's findings.

5. Conclusion and Recommendations

5.1 Conclusion

The study found that Mufindi District Council has adopted Strategic Management Practices in developing its strategic plan, which has led to significant improvements in accountability and transparency. The council has developed a clear vision and mission through Strategic Management Practices, and its success in achieving its goals depends on the effective implementation of these practices. The study identified several Strategic Management Practices, including situational analysis, strategy formulation, strategy implementation, and strategic evaluation and control. Additionally, the council has adopted various strategic models, such as SWOT analysis, balanced scorecard, PESTEL analysis, strategic map, Porter's five forces, and goal-based strategic planning. The findings of the study suggest that the adoption of Strategic Management Practices has had a positive impact on the governance of the council, leading to improved accountability and transparency. The study recommends that other government authorities should adopt similar practices to achieve good governance.

5.2 Recommendations

The study recommends that government authorities adopt several measures to improve their governance through Strategic Management Practices. These include having an in-depth understanding of accountability and transparency, developing a written strategic plan, ensuring effective implementation of Strategic Management Practices, regularly reviewing and evaluating their practices, and providing capacity-building programs for staff. By adopting these recommendations, government authorities can improve their governance, achieve their goals more effectively, and ensure that their organisations are managed in a transparent and accountable manner.

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