

Strategic planning, Effectiveness, and Culture Mediation Among Local Government Authorities in Tanzania

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Abstract

Purpose: The purpose of this paper is to empirically investigate the effect of strategic planning on organizational effectiveness with mediating roles of organizational culture in Dar es Salaam LGAs. In particular, it investigates whether organizational culture has a mediating role in the strategic planning-local government authorities' effectiveness relationship.

Design/Methodology/Approach:

The conceptual framework for this study was developed on the literature review of contingency theory, strategic planning, organizational culture, and Local government's organizational effectiveness. As the research model, a self-administered questionnaire was employed to gather information from 304 employees from five local government authorities Dar es Salaam region, Tanzania. Using a simple random sampling procedure from 1458 of LGAs employees. A cross-sectional survey design was employed to collect the data. The statistical analyses including the reliability and validity of latent constructs were performed. Partial Least Squares structural equation modeling technique using the Smart PLS 3.2.9.

Findings: Drawing upon contingency theory the authors' findings revealed and add to the knowledge that a significant positive direct effect of strategic planning and organizational culture on organizational effectiveness, organizational culture mediates the link between strategic planning and organizational effectiveness among Local Government staff.

Research limitations/ implication: The study has implications for authorities to capitalize on organizational culture to boost strategic planning that will ultimately improve organization effectiveness among local government employees. The sample for this study was based on LGAs in the Dar es Salaam region and a cross-sectional survey. Thus, this paper opens an opportunity for future empirical research to cross-validate the contingency theory in a large survey and longitudinal survey public sector through PLS-SEM. This paper makes innovation to understand subconstructs of organizational culture and effectiveness for use in local government context to enhance its organizational effectiveness.

Practical implications:

Originality/Value: This paper uses PLS-SEM to Integrate multiple latent constructs across the model, enhancing literature in increasing knowledge on the conceptualization of organizational effectiveness within local governments.

Keywords: Organizational culture, strategic planning, organizational effectiveness, partial least square

1. INTRODUCTION

This study extends a conceptual framework that explains strategic planning and organizational culture affect organizational effectiveness in local government in developing countries from a contingency theory perspective. From the late 1990s, strategic planning and organizational effectiveness in local government have gained attention (Johnsen, 2016). There have been calls for use of contingency theory on strategic planning and organizational effectiveness relationships (Wadongo and Abdel-Kader, 2014). Despite this summons, empirical studies examining contingency latent constructs influencing the use of strategic planning in local government remain to be investigated (Johnsen, 2016). Unlike in the private sector, where contingency latent constructs influencing organizational effectiveness have been studied, but only a few contingency latent constructs, such as structure, size, and leadership have been investigated (Wadongo and Abdel-Kader, 2014). In particular, organizational culture has been neglected.

Furthermore, empirical studies that investigate the relationship between strategic planning, organizational culture, and organizational effectiveness in local governments remain scanty with inconsistent findings both in magnitude and directions (Ogaga and Joseph, 2017). Besides, conflicting results limited attempts have been made to test contingency factors as mediating variables on the relationship between strategic planning and organizational effectiveness. Thus, this paper aims to investigate the influence of organizational culture on the relationship between strategic planning and organizational effectiveness.

2. LITERATURE REVIEW

2.1 Underpinning Theory of Contingency

The study has one theoretical approach for strengthening the tested hypotheses. According to contingency on local government organizational effectiveness depends on how well its strategic planning, organizational culture and other organizational variables fit together (Ginsberg & Venkatraman, 1985). We can infer from the study's findings as explained by contingency theory, that the relationship between strategic planning and organizational culture latent constructs affects how well local government authorities enhance organizational effectiveness.

Contingency theory (Donaldson 2001; McAdam et al., 2019; Lababidi et al, 2020) begins to offer a cogent explanation for the trend toward organizational conditions and organizational effectiveness relationships. Contingency theory emphasizes the fit of differentiated contingency factors to variegated organization conditions (Abba et al. 2018; Donaldson 2001). The contingency perspective was developed as a challenge to the universal single pattern of organizing of organizations advocated by the classical (Abba et al. 2018; Fayol 1949, Mayo 1945, McGregor 1960 and Taylor 1911) school of thoughts. The fundamental critics established by contingency scholars concerned the alleged inability of bureaucracies to adapt to the changes in the environment. The premises of the contingency approach are based on the reasoning that the survival and competitiveness of an organization depend upon its efficient and enhanced organizational effectiveness. This enhanced organizational effectiveness, in turn, can be accomplished if it responds and adapts to its organizational environmental demands 'appropriately'. The appropriate response is crystallized in a 'match' or 'fit' between organizational characteristics or conditions and contextual and other environmental variables (Lawrence and Lorsch 1967; McAdam et al, 2019).

The theory suggests organizations adapt into strategies and strategic planning processes suited to their organizational contingencies, which may vary on latent constructs such as organizational environment (e.g., organizational munificence, complexity, and dynamism, Duncan 1972, Penning, 1987) and organizational culture (McAdam et al, 2019).

The emergence of organizational culture that emphasize shared values, planning, and relationships within organizational employees to accomplish assigned organizational objective, then, can be modeled within a contingent-theoretic framework of 1) Strategic planning (Andrews et al. 2012; Lababidi et al., 2020); 2) Organizational culture as contingency (Cameron and Quinn, 2010 and McAdam et al., 2019), organizational effectiveness (Andrews et al, 2012 and McAdam et al, 2019). Figure 2.1 provides an abstract representation of the organizational culture contingency framework for exploring and interacting relationship between strategic planning and organizational effectiveness. Figure 1 eclipses depict multi-variate variables, thus, the role of contingency latent constructs as a mediator, which might suggest that expression of the contemporary contingency theory entails multivariate latent constructs and sub latent constructs and even hierarchical theorizing.

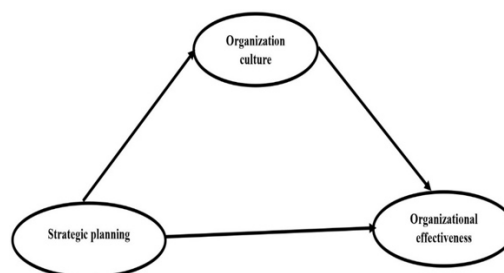


Figure 1: Contemporary contingency conceptual framework

Increasing empirical studies posit the usefulness of organizational latent constructs within the organization (Andrews et al., 2012; Guy, 2018) collaborate this view, but disconnected findings and results suggest that organizational culture as a contingency factor is underexplored and may be inadequately theorized. This gap leads to the conceptual framework demonstrated in Figure 1 above in which organizational effectiveness is predicted by strategic planning with organizational culture as a contingency latent construct. This conceptual framework is consistent with trends in contemporary theorizing in which strategic planning is expected to interact with contingencies to impact organizational effectiveness, rather than contingency latent constructs predicting strategic planning. In this study, we propose a conceptual framework that explains how strategic planning is integrated with the organizational culture latent construct to optimize organizational effectiveness. Several studies were conducted linking organizational culture and organizational effectiveness. For example, McAdam et al., 2019 and Ogbonna (1993) found that there was an association between organizational culture and organizational effectiveness. These results were further supported by Kennedy (1982) who argued that for an organization to enhance organizational effectiveness, the organizational culture should be managed to ensure service delivery creation. Cameron and Freeman (1991) conducted a study in higher education

institutions in the USA found clan culture explained organizational effectiveness. These studies tend to support that organizational culture is a useful and strong predictor of organizational effectiveness. Additional, empirical studies by Nguyen (2021); Thi *et al.* 2021, and Woodward (1965) have suggested that inadequate organizational fit jeopardizes organizational effectiveness. In a similar vein, Mintzberg (1980) has suggested to enhance fit across an array of contingency latent constructs.

Despite several arguments for the positive relationship between organizational culture and organizational effectiveness, in the reviewed literature, it seems that scanty research has investigated the existence of a relationship between strategic planning, organizational culture, and organizational effectiveness. Scott *et al.* (2003) and McAdam *et al.*, 2019 asserted that, in those widespread arguments for the link between these latent constructs, there is no operational definition of organizational culture and weak methodology employed to examine that relationship. Studies that posit interactions of latent constructs and contingency factors influence organizational effectiveness include Lawrence and Lorsch (1967), Becerra-Fernandez and Sabherwal (2001), Thi, *et al.*, (2021). Thus, closes a gap in the literature through explicit testing of mediating effects between strategic planning and organizational effectiveness and organizational culture as a contingency factor. By narrowing the scope of the study to how strategic planning and contingent organizational culture interact to influence organizational effectiveness, the conceptual framework abstains from becoming confounded (Shadish, Cook, and Campbell, 2002) with the several latent constructs that otherwise be incorporated in a contingency perspective for explaining the organizational effectiveness of Local Governments Authorities. Following Quy (2018) and Schoonhoven (1981) suggests for narrower, more clearly and assist researchers to investigate both emergent and persistent questions undertaken within the contingent-theoretical approach.

Additionally, these studies analyzed the organizational culture and organizational effectiveness of private sector organizations. While this study focuses on local government authorities.

2.2 Strategic Planning

'Strategic planning has been defined as a systematic process for managing the organization and its future direction concerning its environment and the demands of external stakeholders including strategy formulation, mission and values, analysis of organization mandate, analysis of organizational strengths, weaknesses, opportunities, and threats, identification of organization stakeholders, implementation of activities, and strategic issue based on these analysis and the formulation of strategies, objectives, targets, and plans to address the issues (Johnsen, 2016, 335). Bryson and Roering (1989) and Bryson, et al., (2018) argue that strategic planning efforts will fail since so much has to be available for the organization to succeed: supportive leadership and central government, skilled process champions, skilled strategic planning teams, a driving need, viable strategies, and a coalition enough to adopt recommended changes and safeguard them during implementation.

In the context of LGAs, the few studies which have investigated the effect of strategic planning on organizational effectiveness have found inconsistent results. For example, some concluded that strategic planning has a positive effect on organizational effectiveness (Bryson, et al., 2018; Tarifi, 2021). While Martin (2014) noted that, "the big lie of strategic planning "thus, reported no effects of strategic planning on organizational effectiveness and Buller (2015) argued negative effects. Due to the inconsistency of these findings, more examination of the relationships between strategic planning and organizational effectiveness is necessary. Based on the above review, this study proposes that LGAs adoption of the strategic planning process may enhance organizational effectiveness

2.3 Organizational culture

Culture is derived from the Latin root *cultura* to denote a process of improvement or cultivation (Fox, 2013). Cameron and Quinn (2011) developed six latent construct of organizational culture (OCAI) derived from competing value framework which linked with organizational effectiveness (hierarchy, clan, adhocracy and market culture) namely: (1) dominant characteristics-this is results-oriented in term of how job to be done in the organization under market culture, (2) Organizational leadership-leaders are considered as head, organizers and coordinator under hierarchy culture, (3) management of employees- this involve teamwork, consensus and participation thus match with clan culture, (4) organization glue-this connotes mutual trust, loyalty and commitments thus match with clan culture, (5) Strategic emphasis- this refers to as attaining organizational mission, objective, targets winning competition in service delivery or market place, this matches with market culture, finally, (6) criteria of success refers to overall success in the organization on the basis of efficiency and effectiveness, thus this matches with hierarchy culture.

The direct effects of organizational culture on organizational effectiveness had been researched by several researchers in organizational effectiveness research (Ahmad, 2012; Coffrey, 2003; Hassan and Yazid, 2019). Thus, there is scanty research investigating the possible mediating role of organizational culture on the relationship between strategic planning and organizational effectiveness.

While organization culture has several studies, many scholars like Saffold, 1988; Denison, 1990; Johns and Saks, 2005; Dasanayake and Mahakalanda, 2008 agreed on the fact that there is no agreement on the precise

nature of the relationship between organizational culture and organizational effectiveness. In a similar vein, there is no widely accepted causal or mediating relationship between organizational culture and organizational effectiveness. The empirical evidence emerging from several works of literature reviewed about the mediating role of organizational culture on organizational effectiveness has so far yielded mixed results that are inconclusive and contradictory. Because of these contradictory results, the question of whether organizational culture mediates organizational effectiveness is still worthy in this study and future research. A review of literature on organizational culture and organizational effectiveness establishes that there is a dearth of studies in the public organization on it in developing countries including Tanzania. To this end, it is expected that this study will fill the existing gaps in the literature especially in the developing countries in general and Tanzania in particular.

Schein and Schein (2016) found that organizational culture is the main and common diverse issue in the globe due to cultural differences among the nations as well as for organizations. Organizational Culture shared by organizational members determines how the local government authority relates with its internal and external environment in the search for challenges and solutions to local government authority's issues such as organizational effectiveness. Fellows and Liu (2013) suggest that organizational culture behavior promotes learning by employees of the local government authority and hence, produces solutions to organizational effectiveness-oriented issues faced by the local government authority. Using the contingency theory, the current study encapsulates organizational culture with basic assumptions, values, and artifacts that describe the identity of a local government authority.

The organizational culture of a local government is portrayed by the dominant characteristics, Organizational Leadership, Management of Employees, Organization Glue, Strategic Emphasis, and Criteria of Success in the views of a particular local government authority. Values and beliefs determine behaviors that are created within a local government and how people behave towards each other. On the contrary, behavior affects the attitude of organizational members (Cameron & Quinn, 2011).

2.3 Organizational effectiveness

Daft (2014, 2010), define organizational effectiveness as the organization 's capability to accomplish its objectives effectively and efficiently using resources. Organizational effectiveness can be described as the past, present, or future achievement of anticipated organizational objectives measured against pre-set known key performance indicators of accuracy, completeness, value, or time (Wadongo and Abdel-Kader, 2014). organizational effectiveness becomes a useful benchmark for organizations in the achievement of their objective. Richard *et al* (2009) argue that organizational effectiveness is a variable that determines how well an organization accomplishes its objectives. Prior studies paid little attention to what measured variables to be incorporated in organizational effectiveness measures, for instance, non-financial performance or financial performance, or both. Dess and Robinson (1984) argue that organizational effectiveness is a useful latent construct, unfortunately, organizational effectiveness is not defined properly in these studies. In this study organizational effectiveness in LGAs includes quality of outputs, for example, how reliably the service is delivered; quantity of outputs, for example, the volume of service delivery; efficiency, for example, cost per unit of service delivery and whether the objective of LGAs was achieved (Andrews, Law, and Walker, 2012). Hence, this study focuses on only nonfinancial performance to measure organizational effectiveness.

Organizational culture plays a primary function in modeling the behavior and organizational effectiveness of the local government authority through members of the local government. Mixed research results have been reported in the literature such as Tseng (2010) and Calciolari, Prenestini, and Lega (2018). Thus, we provide the argument that organizational culture supports the implementation of strategic planning processes and thereby leading to enhanced organizational effectiveness.

Inconsistent with Denison and Mishra (1995), Larry, Morgan, and Douglas (2011) argues that organizational culture is an important predictor of organizational effectiveness. Quinn and Cameron (2010) conclude that all the six types of organizational culture based on OCAI have a significant positive influence on organizational effectiveness.

To the best of the reviewed literature, little is known in local government in Tanzania about the effect of strategic planning on organizational effectiveness with mediation effect of organizational culture. This study contributes evidence by testing the following hypotheses:

H1: Strategic planning has an effect on organizational effectiveness in LGAs in Tanzania

H2: Strategic planning has an effect on the organizational culture in LGAs in Tanzania

H3: Organizational culture has an effect on the organizational effectiveness of local government authorities

H4: Organizational culture mediates the relationship between strategic planning and organizational effectiveness in LGAs.

3. METHODOLOGY

3.1 Data, Variables, and Analysis

The data were collected from six local governments in Dar es Salaam region in Tanzania using simple random sampling. Data were collected using a questionnaire from respondents in cross-sectional surveys.

This paper used multidimensional measures adopted from previous studies. Strategic planning was measured using multidimensional scales consisting of vision and mission, targets, environmental analysis, stakeholder's analysis, strategic planning document, and review of progress adopted from studies of Kornelus *et al.*, (2021), Andrews *et al.* (2011) and, Ouakouak(2017). Organizational effectiveness was measured using multidimensional scales consisting of cost per unit of service delivery, the quantity of service delivered, quality of service delivered, customer satisfaction, employee satisfaction and, promoting the social, economic, and environmental well-being of local people adopted from Genc (2017) and, Andrews *et al.* (2010). While organizational culture, a mediating latent construct consisted of dominant characteristics, organizational leadership, management of employees, organizational glues, strategic emphases, and criteria of success (OCAI) adopted from Huy *et al.* (2020) and, Cameron and Quinn (2010).

The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) because is a contemporary multivariate analysis procedure with a substantiated capability to make theoretically estimate established cause-effect relationship frameworks. PLS-SEM as an alternative to the covariance-based SEM, this paper has adopted PLS-SEM because, the modeling can estimate complex relationships without imposing high requirements on data or demanding specification of relationships, normality assumptions. Indeed, PLS-SEM can assure latent constructs determinacy by evaluating the latent constructs; producing reasonable prediction in the context of asymmetric distribution and interdependent observation, conducting latent constructs identification by incorporating a flexible residual covariance structure and, may produce reasonable prediction in the small sample size environments (Hair *et al.* 2019; Wetzal *et al.*, 2009; Zeng *et al.*, 2021).

4. RESEARCH FINDINGS, ANALYSIS, AND DISCUSSION

4.1 Measurement model

To test the conceptual framework or theoretical model in the reflective model needed reliability and validity of latent constructs. In this study, all latent constructs indicate are reflective. Table 1 describes the outer loadings, Cronbach's alpha, composite reliability of latent constructs and its values are between 0.722 and 0.933. Hair *et al.*, (2019) proposed that 0.703 is considered as the standard for internal consistency. Table 1 also shows that the AVE is above 0.50 for all latent constructs which indicate that every latent construct explains a minimum of 50% of variance by the assigned indicators (Hair *et al.*, 2019).

Table 1: Collinearity, reliability and convergent validity

Latent construct	Indicator	VIF	Outer loadings (>0.703)	Cronbach's Alpha (>0.70)	Composite Reliability (CR) (>0.70)	Average Variance Extracted (AVE) (>0.50)
Organizational effectiveness	OE_1	1.879	0.815	0.872	0.903	0.609
	OE_2	2.582	0.831			
	OE_3	2.038	0.748			
	OE_4	2.222	0.795			
	OE_5	2.089	0.770			
	OE_6	1.829	0.718			
Organizational culture	CULT_1	2.201	0.823	0.869	0.901	0.604
	CULT_2	1.62	0.740			
	CULT_3	2.036	0.793			
	CULT_4	2.238	0.848			
	CULT_5	1.888	0.746			
	CULT_6	1.613	0.702			
Strategic planning	SP_1	1.758	0.789	0.844	0.885	0.562
	SP_2	2.299	0.759			
	SP_3	1.848	0.722			
	SP_4	2.096	0.726			
	SP_5	1.848	0.752			
	SP_6	1.785	0.748			

Tables 2,3, and 4 show the discriminant validity results, in this study, the criteria outlined by Fornell and Larcker (1981); Hair *et al.*, (2019)'s cross-loadings and; Henseler *et al.*(2015), and Voorhees *et al.*(2016)'s heterotrait-monotrait (HTMT) are being followed where the squared root of the AVE on the diagonal are being greater than the correlation on the off-diagonal; the examination of cross-loadings that the values of factor loading are high on their respective latent constructs and these values are greater than cut off of 0.70 and the value of

HTMT is statistically significantly different from 1.00 or lower than cut off value of 0.90 as proposed by Henseler et al., (2015) and Franke and Sarstedt, (2019). Thus, Tables 2, 3, and 4 show that the discriminant validity criteria outlined by Fornell and Larcker (1981); Hair et al., (2019) and; Henseler *et al.* (2015), and Voorhees et al.(2016) have been followed and the values in those three Tables have no issue of discriminant validity.

Table 2: Fornell -Larcker

Latent construct	OE	CULT	SP
Organizational effectiveness (OE)	0.780		
Organizational culture (CULT)	0.774	0.777	
Strategic planning (SP)	0.728	0.634	0.750

Note: Correlations between constructs (off-diagonal) and the square root of the average variance extracted (AVE) (in bold)

Evaluation of the discriminant validity of each indicator was conducted by examining the cross-loadings and it was established that the values of factor loading were high on their respective latent constructs i.e. each factor loading was greater than the cut-off value of 0.70 as shown in Table 3. This also confirms that the discriminant validity and reliability of each indicator were good and gives reinforcement to the allocation for each indicator on the specified latent construct. Thus, it supported discriminant validity. In other words, there is a shared variance between the constructs and the items (Hair *et al.*,2019). Each latent construct loading was significant at 5% level of significance.

Table 3: Cross loadings

Indicators	Organizational culture (CULT)	Organizational effectiveness (OE)	Strategic planning (SP)
CULT_1	0.823	0.583	0.497
CULT_2	0.74	0.608	0.508
CULT_3	0.793	0.553	0.46
CULT_4	0.848	0.815	0.645
CULT_5	0.746	0.484	0.399
CULT_6	0.702	0.459	0.364
OE_1	0.548	0.815	0.645
OE_2	0.646	0.831	0.617
OE_3	0.507	0.748	0.507
OE_4	0.548	0.795	0.563
OE_5	0.531	0.770	0.574
OE_6	0.426	0.718	0.463
SP_2	0.466	0.540	0.748
SP_3	0.454	0.554	0.759
SP_4	0.423	0.563	0.722
SP_5	0.41	0.533	0.726
SP_6	0.399	0.507	0.752
SP_1	0.654	0.573	0.789

Table 4: the heterotrait-monotrait (HTMT) ratio of the correlations results

Latent constructs	Organizational effectiveness	Organizational culture
Organizational culture	0.834	
Strategic planning	0.837	0.708

4.2 Assessment of structural model

The assessment of the structural model consists of determining the coefficient of determination (R^2) which indicates the size of variance of the endogenous latent constructs caused by all the exogenous latent constructs connected to it. Thus, it measured model explanatory power. The analysis results in Table 5 indicate that the R^2 value for organizational effectiveness is 0,694 and the R^2 value for organizational culture is 0.402 which is lower than 0.70 and can be considered to indicate a substantial level of predictive accuracy of the structural model (Hair et al., 2017). The R^2 values are 0.694 and 0.402 which describe that two exogenous latent constructs, namely strategic planning and organizational culture explain 69.4% variation in organizational effectiveness and strategic planning explain 40.2% variation in organizational culture. Path coefficients beta (β) in Table 7 assessed how strongly two latent constructs relate to each other and found that paths, all were significant at 0.95.

Table 5: Structural model coefficient of determination (R^2), variance explained

Latent construct	R Square	R Square Adjusted
Organizational effectiveness	0.693	0.691
Organizational culture	0.402	0.400

Effect size f^2 (Hair *et al.*, (2019) assessed whether a structural model exogenous latent constructs has a substantial effect on the endogenous latent constructs. Table 6 highlights the effect size of both exogenous latent constructs as the values of f^2 show that has organizational culture has 0.532 and 0.307 effect size of strategic planning for organizational effectiveness and strategic planning effect size of 0.671 for organizational culture. Strategic planning has a medium-sized effect on organizational effectiveness as compared to the culture which has a large effect size (Cohen, 1992; Russo and Stol, 2021).

Table 6: f^2 effect size

Latent constructs	Organizational effectiveness	Organizational culture
Organizational culture	0.532	
Strategic planning	0.307	0.671

4.3 Evaluation Overall Model Fit

The standardized root means square residual (SRMR) quantifies how strongly the empirical correlation matrix differs from the implied correlation matrix. Thus, the lower the SRMR, the better the fit of the theoretical model. Table 7 results show that the square residual (SRMR) is higher than the threshold of .08 as suggested by Hu and Bentler (1998) and below 0.10 suggested by Hair *et al.* (2019). Table 7 included the squared Euclidean distance (d_ ULS) and the geodesic distance (dG) measures (García-Machado and Jachowicz, 2019), both distances are zero therefore the model fit well.

Table 7: Overall model fit measures

	Saturated Model	Estimated Model
SRMR	0.091	0.091
d_ ULS	1.408	1.408
d_ G	3.525	3.455
Chi-Square	infinite	infinite

4.4 Hypotheses testing

The results of hypothesis testing are shown in Table 8 for all hypotheses in this study. The results indicate that all hypotheses are supported by empirical data for a significance level of 95%. Our results in Table 8 confirmed all four-relationship proposed in the conceptual framework. It can be a clear influence of strategic planning on organizational culture and organizational effectiveness. The mediating role of organizational culture on the relationship between strategic planning and organizational effectiveness is also supported.

Table 7: Path coefficients, hypotheses testing, and bootstrapping procedure results.

Hypothesis	Relationship	Path coefficient	Standard error	T. value	P- value	Bias corrected 95% Confidence interval(a)		Significance (P<0.05)?	Decision
						2.50% (Lower bound)	97.50% (Higher bound)		
H1	Strategic planning -> organizational effectiveness	0.397	0.121	3.285	0.001	0.188	0.657	***	Supported
H2	Organizational culture -> organizational effectiveness	0.522	0.116	4.512	0.000	0.266	0.714	***	supported
H3	Strategic planning -> Organizational culture	0.634	0.067	9.514	0.000	0.484	0.750	***	Supported
H4	Strategic planning -> Organizational culture -> organizational effectiveness	0.331	0.067	4.908	0.000	0.195	0.461	***	Supported

Note: ***p<0.05; (R²) = 69.3%.; based on t₍₃₀₀₎, one tailed test, (a) a bootstrapping bias corrected confidence intervals for 5% probability of error (α=0.05)

4.4. Mediation Test

A mediation test was conducted to discover if a mediator construct can significantly carry the ability of an exogenous latent construct to an endogenous latent construct (Ramayah *et al.*, 2018). The indirect effects of the model are illustrated in the mediation effect of organizational culture. Hilman, *et al.*, (2020); Preacher and Hayes (2008) approach uses bootstrapping procedure to test for mediating indirect effect. Zhao, Lynch, and Chen (2010) described that bootstrapping is a nonparametric resampling procedure that has been recognized as a rigorous and powerful procedure to examine mediating effects. The bootstrapping results in Table 7 showed that the indirect effect is significant since the 95% bias-corrected confidence interval: [LL= 0.195, UL = 0.461] does not include zero. The empirical path coefficients of the indirect effect of organizational culture for strategic planning and organizational effectiveness relationship is a pronounced ($\beta=0.331$) and t value of 4.908 yielding a p-value of less than 0.05.

The significance of the direct effect from strategic planning to organizational effectiveness was also examined. The relationship exerts a pronounced path coefficients ($\beta=0.397$) and significant ($t=3.285$; $p< 0.05$) effect on organizational effectiveness. The study shows that organizational culture partially mediates the relationship since both the direct and indirect are significant. Additionally, we examined the type of partial mediation by computing the product of indirect and direct effects (Hair *et al.*, 2019): $0.397 \times 0.331=0.131$, since both path coefficients of direct and indirect effects are positive, the sign of their products are positive. Thus, the study concludes that organizational culture represents complementary mediation of the relationship from strategic planning to organizational effectiveness.

Our findings provide empirical support for the mediating role of organizational culture in the study conceptual framework. More specifically culture serves as a complementary mediator. Strategic planning increases culture, which in turn, leads to organizational effectiveness. Thus, some of the strategic planning's effect on organizational effectiveness is explained by culture.

5. DISCUSSION, CONCLUSION, IMPLICATION, AND RECOMMENDATION

5.1 Discussion

The findings in H1 show that strategic planning has a positive significant effect on organizational effectiveness. As result, the findings of this H1 validate the proposed hypothesis. Thus, the strategic planning process will be creating value on service delivery in local governments. Similarly, vision, mission, objectives, targets, environmental assessment, annual plans, and review of progress are useful predictors of organizational effectiveness. Also, these results validate the results of Ahmad and Ahmad (2018); Ferreira and Proenca, (2015); George, Monster, and Walker (2019); Oludele (2021).

The findings in H2 show that organizational culture has a positive significant effect on organizational effectiveness. The results of H2 validate prior studies of Nguyen *et al.* (2021); Truong *et al.*, (2019); Pathiranage *et al.*(2020); Schuldt and Gomes (2020). Therefore, H2 suggests that organizational culture can create value for the organization. Organizational culture is an essential ingredient of organizational effectiveness. Similarly, OCAI sub latent constructs are useful predictors of organizational effectiveness. Thus, the local government that wants to enhance organizational effectiveness must pay attention to its organizational culture, since it can be a useful enabler of creating value to reaching local government objectives.

Findings show that strategic planning has a positive significant effect on culture, H3. These findings validate contingency theory which postulated that if strategic planning process aligns or adapts with culture will lead to enhance organizational effectiveness (Samada *et al.*, 2018; Obaji *et al.*, 2017). The finding concludes that it is useful at the strategic planning process, aspects of organizational culture such as OCAI should not be ignored. The vision and mission statements, objectives and targets, environmental assessments aspects provide directions for local governments to pursue services delivery and changes needed as the most important predictors that affect organizational culture. This further suggests that, having a strategic planning process that considers culture that focuses on OCAI as proposed by Cameroun and Quinn (2011) is pertinent to the effectiveness of local governments.

The findings of the H4 reveal that organizational culture also plays a mediating role between strategic planning and organizational effectiveness. This finding is consistent with the studies conducted by Mei *et al.* (2012), Omar and Mahmood, (2020). In the light of the results of this hypothesis, the consistent intervention of cultural practices in local government is useful in managing employees in terms of dominant characteristics, organizational leadership, management of employees, organizational glue, strategic emphases, and criteria of success. Therefore, for LGAs employees, a new strategic planning process and service deliveries require a new mindset.

The main objective of this paper was to examine the mediation role of culture in the relationship between the strategic planning process and organizational effectiveness. The study provides new insight to clearly understand which latent constructs that affect effectiveness in local government. Specifically, with a better

strategic planning process, setting realistic departmental targets or objectives to achieve together, can potentially maximize effectiveness.

5.2 Conclusion

Based on the results of research and discussion in previous sections, the conclusions obtained are as follows. Strategic planning, organization culture, and Local government authorities s' effectiveness are all significantly correlated. The relationship between planning and local government authorities has also been mediated by organizational culture. The study used a PLS SEM quantitative survey approach, providing a detailed explanation of the PLS SEM data analysis, followed by a demonstration of the model's excellent fit. Statistical findings supported all of the proposed hypotheses. The contingency theory, that support the study's conceptual framework and findings, have also been clarified by the study.

There is a significant and positive effect between strategic planning and organizational effectiveness. So, the strategic planning process should be formulated and implemented in Local Government Authorities to achieve enhanced organizational effectiveness.

Organizational culture has a positive and significant effect on organizational effectiveness. An organization culture that is getting better, then organizational effectiveness is enhanced. This implies that organizational effectiveness will be enhanced if the organizational culture is applied by each staff as needed, to nature and accomplish organizational effectiveness.

Organizational culture has a mediating effect on the relationship between the strategic planning process and organizational effectiveness. That is an indirect path coefficient of strategic planning on organizational effectiveness through organizational culture. is greater in value than the value of the direct path coefficient of strategic planning on organizational effectiveness. The results of this study elucidate that organizational culture which is owned by employees can contribute and enhance the influence of strategic planning on organizational effectiveness.

This paper concludes with contributions that, the present study had identified that organizational culture is mediating the relationship between strategic planning and organizational effectiveness. This finding is consistent with most past research that organizational culture is having the mediator's role and direct effect in the organizational effectiveness studies. In this regard, it is compatible with Andrews's (2010) explanation that the model of the antecedent latent construct is varied according to the specific, context, and organizational culture characteristics. The results confirm the influence of strategic planning on organizational culture and its' influence on organizational effectiveness employing Contingency Theory.

5.3 Implication of Contribution to Theory Development

This study has several implications for organizational effectiveness, strategic planning, and organizational culture researchers. This study provides the fit between strategic planning and organization effectiveness from a holistic framework and presents empirical evidence for organizational effectiveness. Our findings provide the contingency factor of organizational culture as a mediator. Our paper unpacks the integration of strategic planning and organizational culture simultaneously. Thus, the study's findings suggest the need for implementing a strategic planning process to develop a holistic assessment of organizational culture and organizational effectiveness.

Thus, the present paper contributes theoretically in terms of articulating the influence of organizational culture as the mediator between strategic planning and organizational effectiveness, that, prior studies largely ignored. By combining strategic planning, organizational effectiveness, and organizational effectiveness in a single model, this study is in a position to answer further research to be held.

Mintzberg (2005) has noted, "If there is no generalizing beyond the data, no theory. No theory, no insight. And if no insight, why do research?". Cosley and Gioa (2011:13) posit that "...theory-building would lead to our theories having the greater scope and that an orientation toward prescience would enhance the value and impact of our theoretical contributions". From a perspective of theory development, for example, Venkatraman's (1989) views fit as explicitly linking verbalized theoretical relationships to the analysis of empirical data. Venkatraman (1989) differentiates concepts of fit into six types—fit as mediation, moderation, profile deviation, gestalts, covariation, and match. He suggests that focus on interaction effects is appropriate when "fit "between the predictor and the mediator is the primary determinant of the criterion latent constructs, as in the case in my conceptual framework. This view of the fit, researchers argue, is particularly important for research designs underpinned by contingency theory (Gupta and Govindarajan 1984; Venkatraman 1989), and allows relationships between organizational strategic planning and several organizational environments and characteristics to be differentiated along with the latent construct of fit-misfit (Birkinshaw *et al.* 2002; Burns and Stalker 1961; Lawrence and Lorsch 1967). From both the theoretical and empirical perspective, the findings presented in this study are consistent with the view of fit as explicating a mediating relationship between strategic planning and contingency latent construct (e.g., organizational culture). This choice reflects

careful consideration of the meaning of fit within this study and is consistent with Venkatraman's (1989) observations about the appropriateness of "fit as mediating" for contingent-theoretic designs.

This study proposes a theoretical model for the study of mediating effect of organizational culture on the relationship between strategic planning and organizational effectiveness using the PLS-SEM Model. Thus, this study used path model analysis to analyze the relationship among the latent constructs of interest have several benefits compared to commonly employed techniques in extant strategic management literature research, such as regression analysis. First, PLS-SEM analysis allowed multiple latent constructs relationships to be considered within a specific analysis, which provides significant relationships that would not be available in the more bivariate relationship or regression analysis and also path model provide the support that contingency latent constructs such as strategic planning and organizational environments do not independently influence organizational effectiveness.

From the analysis, we were able to show that two latent constructs namely strategic planning and organizational culture contribute to the enhanced organizational effectiveness in the context of local government authorities in Dar es Salaam region, Tanzania. The results of this study are supported by Literature, and the estimation model validates all four relationships proposed in the study conceptual framework at a 0.05 significance level. The R squared for the final model proposed was 0.693, which we consider very satisfactory. Two latent constructs explained 69.3 % of the variance of endogenous latent construct.

The statistical results recommend that there is a reasonably significant relationship between strategic planning and organizational effectiveness. This finding implies that the more LGAs develop and implement strategic planning, the more they have positive organizational effectiveness which may likely have a multiplier effect on GDP. Like previous results, this finding is consistent with previous ones (Andrews, 2010). In these studies, it was found that there is a significant relationship between strategic planning and organizational effectiveness. In addition, in his survey on strategic planning and organizational effectiveness construct in Canada, Elbanna *et al.* (2016) found that the variable has a positive and significant relation to Organizational effectiveness.

The second hypothesis state that Organizational culture is significantly related to Organizational effectiveness and this result is consistent with Racelis, (2010) who reveal a positive association between organizational culture and organizational effectiveness. Consequently, the outcome of this research established that organizational culture significantly mediates the causal relationships between strategic planning and organizational effectiveness hence H4 is accepted. The finding also confirms that due to awareness of contingency factors by Local Governments; organizational culture would have a mediating effect on their organizational effectiveness. To this end, this is hoped to have significantly contributed to contingency theory. The findings were drawn based on the statistical results, and the practical recommendations were, in turn, derived logically from the findings. Local government authorities are provided with practical recommendations to have more insight regarding the implication of their strategic planning and organizational culture vis-a-vis organizational effectiveness. LGAs should ensure that strategic planning and organizational culture awareness are given to employees are continuous. This would most likely improve their organizational effectiveness.

Similarly, the result of this study will add value to the existing literature on the relationship between strategic planning on organizational effectiveness particularly on the issue related to organizational culture. Secondly, this study contributed to the body of knowledge by testing contingency theory outside the context of European and USA firms thereby confirming the theory which postulates that local government employees should tailor their policies according to the specific situation and are many ways to enhance in Local Government Authorities organizational effectiveness (Andrews 2010). In addition, the present study also combines various past measurement studies in measuring the effect of strategic planning on organizational effectiveness this also could add to the body of knowledge within the context of this research. Thus, the authors identify a clear theoretical assertion that shows that varying organizational culture enhances organizational effectiveness.

5.4 Managerial Implications.

The findings of this study (involving a survey of 5 local governments operating in the Dar es Salaam region, Tanzania) appear to confirm the suggestion that organizational culture does intervene with organizations' effectiveness and strategic planning providing evidence to the theory that organizational culture is true, likely to influence managerial action and decision-making, especially that which could lead to enhanced organizational effectiveness. While the findings refer more specifically to local government authorities, a great deal of applicability may be drawn for other public sectors as well, so that top management teams and managers may re-think the value and usefulness of strategic planning and organizational culture.

5.5 Limitations of the study

This study is subject to some limitations; one constraint is the methodological issues: this study used a cross-sectional design for survey research; thus, the study cannot establish causal relationships that longitudinal basis can reveal.

Mediation can be examined appropriately with cross-sectional data. However, mediated models consist of causal paths that signify the passage of time, and testing these paths with cross-sectional data can result in biased estimates.

Also, the findings of this study cannot be generalized in a larger context across the organizational cultures of other local governments and countries since the data collected during the study was limited to LGAs of Dar es Salaam Region, Tanzania.

5.6 Future research

Finally, to overcome the limitations of this study, future research should employ a longitudinal approach of the study. In the future, evaluate mediation employing longitudinal data, for example, with panel models that allow the contrasting of alternative causal flows. In addition, the present study employed quantitative techniques future studies can employ qualitative or case study methods for the design and analysis of information.

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