Strategic Planning Practices and Accountability for Accomplishment in Ethiopian Public Sector: Trajectory Probing

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Abstract

The global environment is characterized by fierce competition and technological innovations. In this turbulent and dynamic global environment, governments throughout the globe are reforming and modernizing their public sectors in order to meet the increasing citizens' demand. Consequently, strategic planning and accountability systems for the accomplishments of the desired results have become critical elements of the public sector performance. Nevertheless, the implementation of long-term strategic plans and accountability for failure to meet the expected results are not well discovered and empirically supported in the public institutions. Therefore, this study has explored the existing practices of strategic plan preparation and implementation and the factors that affect strategic plan implementation and accountability systems in the public sector. A concurrent mixed methods approach has been used in the research. In order to fulfill the aims of this research, information was gathered from 585 randomly selected participants. Descriptive and inferential statistical techniques were used for data analysis procedures. Based on the results, the study confirmed that the existing strategic planning practice is found to be of moderate level. In addition, the implementation and evaluation components of strategic management framework have also been found to be in moderate and weak levels respectively. In addition, this study has found that organizational culture, leadership and communication are the main factors that affect the implementation of strategic plan. However, organizational structure has generated insignificant result concerning factors that affect strategic plan implementation. Based on the results, it has been recommended that strengthening accountability mechanisms and implementation should be given priority by public sector leaders. In addition, availing all the necessary resources for successful strategic plan preparation and implementation is critical.

Keywords: *Accountability, Planning, Strategy, Performance*

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Introduction

The global environment faces a lot of challenges from the perspective of technology, quality, and citizens' demands. To address these challenges, governments around the world have been compelled to devise various mechanisms in order to ensure competitiveness in an ever-changing environment and satisfy citizens' demands. Governments are currently aware of the significance of formulating policies, strategies, and programs to survive and achieve their development objectives. Bryson et al. (2018) point out that all the above-mentioned are components of planning, which include strategic planning.

As described by Jayawarna and Dissanayake (2019), strategic planning can be explained as the systematic process of handling the future orientation of the institution concerning its internal environment, external environment, and the expectations of the external parties. Therefore, the key characteristics of strategic planning involve environmental scanning, formulation of strategies, assessment of internal factors including strengths and weaknesses, identification of stakeholder groups, putting into action the strategic activities, and issue management.

The critical tools for institutions to achieve institutional level goals are strategy and strategic planning. In this context, one critical element regarding the implementation of a strategic plan is adhering to the timeframe and being accountable for failing to achieve the desired results (Obeidat et al., 2017). Therefore, achieving the desired outcomes explicitly identified in the strategic plan should be regularly reviewed and assessed in order to identify gaps and take corrective actions by designing and implementing accountability systems (Sawh, 2023).

Consequently, past research has shown that a performance differential exists among companies that have an explicit strategic planning procedure and those that do not, according to the environment in which they operate (George et al., 2019). Additionally, it has been found that most failures occur during the strategic plan implementation process because of the lack of integration with the budget, employee reward system, lack of leadership commitment, poor stakeholder communication, and ineffective accountability system (Vigfusson et al., 2021).

Accordingly, strategic planning and accountability are the most critical components of public sector performance. With regards to this, Tawse and Tabesh (2021) noted that strategic planning should be integrated with implementation and control for effective organizational performance.

Depending on the outcome of the implementation process, accountability mechanisms should be in place for any failure to reach the desired objectives. In this connection, strategic management and strategic planning are becoming critical issues for many public organizations because of New Public Management reforms. Nonetheless, few empirical studies examine how government institutions apply strategic planning in practice. Moreover, the link between strategic plan implementation and accountability is blurred. Accordingly, there are calls from academicians and practitioners to conduct empirical research in different contextual settings (Hoglund et al., 2018).

Theories and practices regarding strategic planning and accountability mainly focus on developed nations in general, and the private sector in particular, with much emphasis on profit-making to maximize competitive position. Strategic planning and accountability in government institutions is a relatively new phenomenon that has not been well examined or empirically validated. Only a few empirical studies have been carried out in government institutions in developing countries (Boyne & Walker, 2010; Poister, 2010). Therefore, there is still a need to carry out scientific investigations that demonstrate the presumed relationship between strategic planning practices and accountability mechanisms for accomplishments.

Hence, in order to compete and survive in the current turbulent environment, governments around the globe are reforming their public services. Specifically, emerging economies like Ethiopia are designing long-term, countrywide strategic plans as well as Home-Grown Economic Reforms. However, empirical evidence on the interaction among strategic planning, implementation, and accountability systems remains scant. Accordingly, the planning process, its implementation, and its link to accountability mechanisms need further investigation to suggest practical implications for government. Moreover, most previous empirical studies were conducted in developed nations, with a few exceptions in the developing countries context. Despite the widespread adoption of strategic planning in developing bureaucracies, a major research gap exists regarding how 'hard' structural and 'soft' behavioral factors simultaneously determine strategy execution in the Sub-Saharan public sector in general and in the Ethiopian context in particular. As a result, the study investigates existing strategic planning practices and their link to accountability mechanisms in Ethiopia's public sector, with a particular focus on Addis Ababa and federal-level institutions. The major challenges and factors affecting strategic plan implementation are also addressed in the research.

Research Objectives

The study seeks to address the following objectives:

- Examine existing strategic planning practices.
- Analyze the association between accountability and implementation.
- Examine the factors affecting the implementation of strategic plan.
- Identify the major challenges of strategic planning.

Literature Review

In the last couple of decades, strategic planning and accountability issues have attracted much attention from academia and practitioners (Amoo et al., 2023; George, 2025). It has been argued that effectively designed and implemented strategic plans can positively impact institutional performance. Hence, strategic planning has become a value-adding factor for any type of institution (George, 2025). Subsequently, the sections below present theoretical reviews regarding strategic planning and accountability.

The Basics of Strategic Planning

The success of strategic planning is critical for the long-term existence and well-being of the organization. That is why the process of strategic planning must involve and engage top-level management or key decision-makers in the first place, and in the end, all executives, staff, and other relevant parties. The strategic plan outlines the fundamental strategic pillars, as well as the strategies required to achieve targets. The strategic plan is the framework for performance and business plans made in all organizational mission areas (Bryson, 2018).

Strategic planning is the process of creating a plan that outlines an organization's general direction in an effort to maximize future potential. Strategic planning is a process that applies the institution’s policies, programs, and activities to craft operational and strategic goals, objectives, and strategies to accomplish the institution’s objectives and desired outcomes (George et al., 2019). An agency budget is prepared based on a strategic plan, which serves as the foundation for business planning, performance planning, resource allocation, and performance evaluation. A strategic plan provides guidelines for short- and long-term decision-making in an institution and a way to evaluate decisions. Long-term planning is one term used for strategic planning, but it involves much more than long-term planning for an organization. It involves developing a process

where the firm evaluates itself and its environment to determine its future direction for the next three to five years (Bryson et al., 2018; Sundstrom & Svardsten, 2026).

Accountability and Strategic Planning

In an organizational setting, strategic planning and accountability are key components. Employees and senior managers alike should be held responsible for achieving the institution's outcomes and objectives (Dlamini et al., 2020; Gandrita, 2023).

Setting out the goal, values, and mission of the organization, as well as everyone's role in fulfilling them, forms the basis of organizational accountability. This involves holding the management and employees accountable for meeting those goals, completing their tasks, and making decisions in accordance with these criteria (Berman et al., 2025). Institutional accountability happens when all members of the institution behave in such a way as to facilitate the efficient completion of their tasks. But it takes time to create a culture of organizational accountability (Price & Croxton, 2025).

Implementation of Strategic Plan

Strategy implementation affects all organizations, particularly service organizations, which differ from other organizational forms. Owing to the evident contribution of the strategy to the performance of the organization, there has been considerable support for the implementation of this strategy across all sectors around the world. At present, all sectors realize the relevance of having a strategic plan for institutional success (Andrews et al., 2017).

The strategic management process—comprising strategy formulation, implementation, monitoring, and control—encompasses implementation as a core element. Strategy implementation is the process of putting concepts into practice through logically formulated tactics. Implementing the strategic plan requires available resources, including leadership support, information technology, clear communication, and competent staff. This ultimately creates a favorable climate for the successful implementation of the plan. Accordingly, strategic performance objectives, operating guidance, management style, and climate development are some of the critical elements of strategy implementation (Wheelen et al., 2018).

Conceptual Framework of the Study

The conceptual framework of the study is designed to examine the major factors affecting the effective implementation of a strategic plan in the public sector. Hence, in this research, four factors have been identified, and their impact on implementation is developed as indicated in the figure below.



Source: Developed from literature

Methods

Research Design and Approach

The research has employed a concurrent mixed research approach in order to find out how strategic planning is practiced and its effect on institutional-level outcomes. Descriptive and explanatory research designs were also employed in the research.

Sampling Design

Both probability and purposive sampling techniques were used in this research. Based on this framework, a multi-stage sampling technique was employed in order to categorize the study areas

into two (Federal and Addis Ababa). This sampling technique was used to select a small number of geographic areas by applying simple or systematic random sampling procedures. Since the total population of the study was unknown, the sample size was determined using Cochran (1977) the formula. Therefore, the sample size for the survey participants were determined based on the following formula and procedure

$$n = \frac{Z^2 pq}{e^2}$$

$$n_x = \frac{1.96^2\ (0.5)(1-0.5)\ ^2}{(0.05)^2} = 384 \quad \rightarrow \quad \text{Addis Ababa}$$

$$n_x = \frac{1.96^2\ (0.5)(1-0.5)\ ^2}{(0.05)^2} = 384 \quad \rightarrow \quad \text{Federal}$$

Consequently, six public sector institutions were randomly selected from each research site, yielding a total of 12 organizations. The sample size for each organization was determined proportionally.

Data types, sources and collection techniques

Since the study applied a concurrent approach, both quantitative and qualitative data were gathered simultaneously. Surveys were used as primary data sources, and reports and strategic plans of the respective institutions were used as secondary data sources.

Procedures of Data Analysis

To validate the findings against past scientific evidence and theoretical foundations, the study applied quantitative and qualitative data analysis techniques. Accordingly, descriptive statistics such as mean and standard deviation were used to describe existing strategic planning practices and identify major challenges. Correlation and regression statistics were employed to explain associations and analyze the factors affecting strategic plan implementation, respectively. Finally, narrative analysis was used to analyze responses from interviews and open-ended questions. Accordingly, the qualitative data were integrated with the quantitative data to support the quantitative findings.

Validity, Reliability and Ethical Issues

The internal consistency of the research variables was established using Cronbach's alpha coefficient. Content validity was established based on the recommendations from subject matter experts on the instruments. Construct validity was established by conducting an exploratory factor analysis. Accordingly, the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's test of sphericity were used to assess sampling adequacy and inter-item correlation, respectively. Variance explained and factor loading were also assessed for further confirmation. In addition, all the assumptions of regression analysis, including normality, multicollinearity, and heteroscedasticity, were verified and met the required threshold values. Furthermore, all ethical principles were respected in the process of data collection and analysis.

Results and Discussions

Response Rate and Characteristics of Respondents

A total of 768 questionnaires were distributed to public sector institutions in Federal and Addis Ababa city administration. Of the 768 questionnaires distributed, 585 were returned and deemed eligible for analysis, yielding a response rate of 76%, which is acceptable in social science research. Hence, out of the possible 384 questionnaires at the federal level, 314 (53.7%) were successfully collected. In the case of Addis Ababa, 271 (46.3%) were collected (Table 1).

Table 1: Respondents' Characteristics

Construct	**Dimension**	**Addis Ababa**	**Federal**	**Total**
		Freq.	**Freq.**	
Sex	Female	132	154	286
	Male	139	160	299
Educational Level	Diploma/ Certificate	63	80	143
	1st degree	177	199	376
	Master	31	35	66
	Mean	**SD**	**Min**	**Max**
Age in years	35.6598	8.70358	22.00	64.00
Experience (years)	9.6701	6.47113	1.00	38.00

The above table demonstrates the findings regarding the demographic distributions of respondents. As can be confirmed from the table, there is an almost balanced gender distribution, with a

negligible difference between male and female counterparts, representing 299 (51.1%) and 286 (48.9%), respectively. Most respondents held a bachelor's degree, with a frequency of 376 (64.3%) with a frequency of 376 (64.3%). Moreover, 143 (24.4%) and 66 (11.3%) of the respondents are diploma and master's holders, respectively. In terms of the age of the respondents, the minimum is 22, and the maximum is 64 years, with an average age of 35 years. The age distribution indicates a relatively young public-sector workforce. Regarding work experience, the maximum and minimum are 38 years and 1 year, respectively, with a mean work experience of 9 years.

Table 2: Results of Reliability Analysis

Variables	Item Count	Cronbach's Alpha
Strategic planning practice	11	0.893
Strategic plan implementation	7	0.900
Leadership support	5	0.882
Organizational culture	4	0.858
Organizational structure	5	0.761
Communication	4	0.755

Table 2 above shows the results of the reliability analysis of the research variables. As shown in the above table, all computed Cronbach's alpha values exceeded the universally accepted threshold of 0.70, ranging from 0.755 to 0.900. These results indicate that the instrument displays high internal consistency and is highly reliable for measuring the strategic planning and implementation dynamics within the studied public sector institutions (Bonett & Wright, 2015).

The Current Strategic Planning Practices

The primary objective of this study was to evaluate existing strategic planning practices. To evaluate existing strategic planning practices, seven (7) Likert scale items were used. These questionnaire items mostly relate to the matters of environmental scanning, vision and mission alignment with the institution, as well as strategic purpose identification.

The collected data were analyzed using descriptive statistics such as mean and standard deviation. Best and Kahn (2006) categorize mean values as follows: [1-1.8] = low; [1.81-2.61] = moderate; [2.62-3.41] = average; [3.42-4.21] = good; and [4.22-5] is considered very high or very good.

Table 3: Descriptive Statistics of Strategic Planning

Questionnaire Items	Mean	Std. Deviation
PESTEL analysis is conducted	3.0564	1.16538
SWOT analysis is conducted	3.0821	1.17775
Strategic pillars of the institution have been established	2.9607	1.13483
Goals and Objectives of the Institution have been clearly stated and they are both measurable and realistic	3.2650	1.14072
Strategic Plan implementation is continuously monitored and evaluated	3.2957	1.16443
Feedback is provided on time after carrying out monitoring and evaluation for corrective measures	3.7077	1.07670
There is accountability system in the strategy	3.4581	1.20588

The findings from the descriptive statistics displayed in Table 3 above show the existing strategic planning practices in the identified government institutions. With mean values of 3.7077 and 3.4581, respectively, the results demonstrated that prompt feedback is provided following monitoring in order to take corrective action and that the strategic plan's accountability system for accomplishments is well-practiced at the chosen institutions. However, the qualitative data revealed that accountability mechanisms are not strong enough to support corrective action for failure to achieve the desired results. Moreover, environmental scanning, including PESTEL and SWOT analysis, as well as articulation of clear vision and mission, are found to be weak, with mean values of 3.0564, 3.0821, and 2.9607, respectively.

One of the best ways for a business to prepare itself to withstand and beat the competition in the market is strategic management and planning. All organizations, including nonprofits and those in the public and private sectors, must do it. An organization decides its future course through the ongoing process of strategic planning. It involves all of its stakeholders in determining its future objectives and evaluating the current state of affairs. It takes into account its benefits, drawbacks, resources, and opportunities (Hunger & Wheelen, 2004).

The aim of strategic formulation is to help government and private institutions adapt to their environment effectively. It is a systematic process through which basic decisions and actions are formulated to determine how the activities of the organization will be shaped within certain legal constraints. The decisions normally revolve around issues like those relating to the objectives, vision, product or service offering range, costs, funding, management, and structure of the organization. Strategic plans outline a way in which the company plans to use its resources in order

to attain a certain vision. Governments use planning processes to document the visions and strategies of the communities they represent. Strategic plans include vision, mission, accountability, and communication details are all includ.

In the words of Bryson (2018), outcomes of strategic planning may include improved performance, teamwork, environmental responsiveness, systematic information gathering, prioritizing projects, defining organizational objectives, and communicating strategic information to everyone involved. Previous empirical and theoretical foundations suggest that through strategic planning, a firm can position itself by balancing its operations with environmental requirements. According to the above analysis, an advocate of the strategic planning process argues that although strategic planning is not a panacea for success in business, when well done, organizations will be able to determine their future course, set their priorities, respond to the dynamic environment, and ultimately perform better (Bryson, 2018; George et al., 2019).

Strategic Implementation

Strategic management is a long-term direction that requires involvement from all levels of management. In this regard, effective implementation of the strategic plan plays a crucial role in the organization's competitive position and in overcoming external pressures. To remain competitive in the current volatile environment, an institution must be capable of functioning efficiently with those environmental factors beyond its control and may have a major impact on the decision-making process (Gandrita, 2023; Obeidat et al., 2017).

Hence, for any organization to adapt to a changing environment, it must design, plan, and implement a strategic plan aligned with the organization's strategic priorities. Thus, strategic planning helps an institution to forecast future changes in the environment and act proactively. For these reasons, developing and implementing a strategic plan with a regular monitoring and evaluation system has become a priority for organizations worldwide in the 21st century (Jayawarna & Dissanayake, 2019).

Table 4: The Extent of Strategic Plan Implementation

Survey Questionnaires	Mean	SD
The Institution has developed yearly plans to effectively implement the strategy	2.8667	1.10540
The staff are involved in the planning process	2.7997	1.11250

There are regular reviews of progress against targets	2.8650	1.08881
Adjustments are made to strategies during the implementation phase	2.6222	1.08343
Accountability systems for addressing implementation failures are established	2.9145	1.08518

The table above displays results on the extent of strategic plan implementation. Almost all survey items measuring the extent of strategic plan implementation scored below the midpoint, indicating weak implementation. However, only three factors had relatively high mean scores: the accountability system, formulation of annual plans, and target evaluation, with mean values of 2.9145, 2.8667, and 2.8650, respectively. But the results of the key informant interview revealed that there is a major problem in the implementation and accountability system.

Previous theoretical reviews and empirical evidence have found that good strategies may not guarantee success unless they are effectively implemented within the timeframe. Strategy implementation is all about putting theory into practice by designating the responsible body for all activities. The critical elements for successful strategic plan implementation are the participation of members of the organization and effectively communicating the plan with all members to enhance the effective implementation of the plan (Tawse & Tabesh, 2021).

Factors Affecting Strategy Implementation

Different factors may influence the effective implementation of strategic plans. However, the research has limited its scope to four critical factors affecting implementation, which are explained in the subsequent sections.

Table 5: Leadership Support

Survey Questionnaires	Mean	SD
Leaders have the capability to implement strategic plans	2.8701	1.10271
The leadership regularly encourage workers for successful implementation of the plan	2.9470	1.08173
Leaders have strong commitment to meeting timelines	2.8974	1.10869
Leaders have strong commitment to innovation, creativity and change	2.8615	1.10244
Leaders continuously follow-up the implementation of strategic plan	2.8923	1.07924

The results of descriptive statistics regarding leadership support are displayed in table four above. According to the study's mean values, the majority of respondents claimed that their organizations' leadership support was insufficient. Nevertheless, previous theoretical foundations and empirical

evidence suggest that, for the successful implementation of strategic plans, leadership plays a critical role by mentoring staff in a productive way. It is well established that, without clear direction, employees tend to carry out their work according to their own understanding and personal views rather than the organization's future direction. Thus, strategic leadership is the base for successful implementation of the strategic plan. However, these findings are not aligned with the conclusions of previous empirical and theoretical work. Accordingly, it is vital for public organizations in Addis Ababa and at the federal level to strengthen leadership support and develop clear communication channels.

Table 6: Corporate Culture

Survey Items	Mean	SD
The values of the institution are integrated with the strategic pillars	2.8615	1.09465
The corporate culture is aligned with the strategic pillars	2.7385	1.10027
Loyalty, mutual trust and teamwork are encouraged in the organization	2.5060	1.14245
The corporate culture encourages innovative ideas	2.3487	1.18123

Organizational culture is the sum total of the beliefs, values, and attitudes of a company and how they affect employee behavior. An organization's culture influences how people view the organization, how suppliers deal with it, and how customers purchase from it (Boikanyo, 2024). The organization's culture greatly influences the effective implementation of the strategic plan. In this regard, the values, beliefs, and principles determine the strategic decisions made within the organization (Genc, 2017).

Consequently, the research has examined the influence of institutional culture in the implementation of the strategic plan. Table 6 above presents the extent to which culture affects the effective implementation of the strategic plan. As it is shown in the table, most survey items evaluating institutional culture scored average or below-average mean scores. Although these findings run counter to established theoretical and empirical evidence, it has been argued that institutional culture significantly influences the extent to which the strategic plan is implemented.

This is because corporate culture, which can be a source of competitive advantage, is a set of beliefs, symbols, and basic principles that determine how the company functions and help control employee behavior. A strong organizational culture may become a more important source of differentiation for companies that seek above-average returns and strategic competitiveness

because each company has a unique culture. Organizational culture affects employee behavior and, thus, can play an important role in an institution's ability to change its strategic direction (Bukoye & Abdulrahman, 2023; Omesa et al., 2019).

Table 7: Organizational Structure

Survey Items	Mean	SD
The organizational structure is integrated with the strategy	2.7726	1.39517
The structure is flexible to adapt with the strategic plan	2.9368	1.37906
The organization's structure permits horizontal communication	2.8308	1.23743
The structure is appropriate for effective decision making	3.5026	1.11669
The structure supports strategy implementation at the organization	3.4667	1.07875

Businesses can surpass rivals by successfully implementing their strategy with the aid of organizational structure. Thus, when organizations create their goals, executives must make designing organizational structure their next priority. The results confirmed average to below-average perceived influence of organizational structure on effective implementation of strategic plans.

Organizational structure may support strategy implementation, but it would be impractical to assume that changing organizational structure will improve poor strategy, poor management, or the sale of inferior products. Organizational structure specifies formal lines of communication, processes, authorities, and the decision-making process within an organization. This implies that organizational structure defines the decisions to be made and the activities to be performed by all members of the organization (Poister, 2010).

Table 8: Communication

Survey Items	Mean	SD
Regular and timely communication is used in the institution	3.3436	1.05819
The institution employed adequate IT to evaluate strategy implementation	3.2838	1.02759
There is effective horizontal communication within the institution	3.0923	1.15940
There is two-way communication within the institution for strategy plan and implementation	2.7757	1.17552

To bridge the gap between strategic formulation and execution, organizations must cultivate strategic consensus and role clarity among frontline personnel. Robust internal communication is the primary channel for this alignment, translating abstract corporate strategy into actionable

operational tasks. Ultimately, effective strategy implementation depends on employees recognizing the explicit link between their daily behavioral outputs and the broader institutional mission (Chirwa & Boikanyo, 2022).

Even with a good strategy in place, most businesses, as several studies indicate, fail to implement it. Many factors can influence how a strategic plan is implemented. Poor communication, characterized by vagueness or a lack of communication, is one of the key challenges in strategy implementation and a major cause of poor implementation. Communication affects several critical issues in strategy implementation, including who is supposed to implement it, the resources needed, infrastructure orientation, and evaluation, among others.

Inferential Statistics

Inferential statistics were used to identify the factor that has a substantial impact on strategy implementation. To investigate the link between the variables, a correlation was first performed.

Correlation Analysis

Based on the results of the correlation table (Table 9), all the research variables have a positive and significant relationship.

Table 9: Results of Correlation Analysis

Correlations						
		Leadership	Culture	Structure	Communication	Implementation
Leadership support	Pearson correlation	1				
Corporate culture	Pearson correlation	.600**	1			
Institutional Structure	Pearson correlation	.505**	.476**	1		
Communication	Pearson correlation	.473**	.495**	.502**	1	
Strategy Implementation	Pearson correlation	.722**	.692**	.453**	.562**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
**. Correlation is significant at the 0.01 level (2-tailed).						

Correlation analysis was conducted to establish the relationships among the research variables. This is depicted in Table 9 above. From the table, it is clear that leadership and culture show strong

positive correlations with strategy implementation (r = .722 and r = .692, respectively; p < .01). Communication and structure have a moderate positive relationship with strategy implementation.

Regression Analysis

Before running the regression analysis, all assumptions were tested. Accordingly, all the assumptions, including normality, multicollinearity, heteroscedasticity, and linearity, were tested and achieved the required level for regression analysis.

Table 10: Model Summary of the Regression Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.807[a]	.652	.650	.51961
a. Predictors: (Constant), Communication, Leadership, Structure, Culture				

The value of R, which is .807, signifies a high level of prediction. Adjusted R-squared is the measure that indicates the percentage of the variance of the dependent variable (strategic plan implementation) caused by the independent variable. It means that the variance in this case was 65 percent. The four independent variables explained 65 percent of the variance or change in the strategic plan implementation.

Table 11: Results of ANOVA

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	293.392	4	73.348	271.661	.000[b]
	Residual	156.599	580	.270		
	Total	449.991	584			
a. Dependent Variable: Strategy Implementation						
b. Predictors: (Constant), Communication, Leadership, Structure, Culture						

The ANOVA tests the null hypothesis that the multiple R in the population is equal to zero. The model is statistically significant (p < .001). This can be seen from the table below. Therefore, the above table illustrates that independent factors statistically and significantly affect the dependent variable. The regression model, in its entirety, is statistically significantly fitted to the data based on the F-ratio presented in Table 11 above in the ANOVA results. The table indicates that the dependent variable is statistically significantly predicted by the independent factors; in this particular instance, the regression model is fitted to the data.

Multiple regression analysis was conducted in order to find out how each of the independent variables affects the dependent variable, as illustrated below. In Table 12 below, the unstandardized coefficient (β) measures the change in the dependent variable in response to a change in the independent variable when all other independent variables remain constant.

Table 12: Results of Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.289	.095		3.051	.002
	Leadership support	.424	.032	.436	13.338	.000
	Corporate culture	.318	.030	.346	10.647	.000
	Organizational structure	-.036	.034	-.032	-1.050	.294
	Communication	.178	.027	.200	6.572	.000
a. Dependent Variable: Strategic Plan Implementation						

According to Table 12, the constant (B_0 = .289) indicates that when all independent variables are held at zero, the rate of implementation of strategic plans would be .289. The coefficients for leadership support, organizational culture, and communication are statistically significant at $p < .05$. However, B_3 for organizational structure is not statistically significant at p-value = .294.

Based on the regression findings illustrated above, leadership support acts as the key catalyst for the effective execution strategy; as John and Bryson (2024) observed, without active, visible executive commitment, strategic directives fail to secure the necessary administrative momentum, political legitimacy, and resource allocation. Next, organizational culture serves as the behavioral substratum that translates abstract strategic goals into daily shared values and practices, which is consistent with the empirical assertions of Ahmadi et al. (2012) who argue that an execution-oriented culture minimizes employee resistance and fosters a collective sense of strategic mission. Finally, communication acts as the crucial connective tissue across the public hierarchy; as Rapert et al. (2002) empirically demonstrated, robust vertical and horizontal communication channels are vital for creating a shared strategic understanding, resolving ambiguities, and bridging departmental silos.

On the other hand, organizational structure had previously been studied extensively as a factor that determines strategy implementation (Kuhl, 2024). However, the current study showed that organizational structure was not a statistically significant predictor of strategy implementation in the Ethiopian public sector. It indicates that, in the given model, structure did not bring any additional explanatory value to the leadership support, organizational culture, and communication factors. The result is in line with the idea that strategy implementation is context-specific, and structures can act indirectly and be less effective in environments where bureaucratic structure is standardized across all units. In line with this background, some previous empirical evidence has found that structure has the least explanatory power or even an insignificant effect on strategic plan implementation. For example, Neilson et al. (2008) found that structural changes are the least effective and often fail to produce results. Instead, the most powerful drivers of strategy execution are information flows (communication) and clarifying decision rights (leadership support). Moreover, Andrews et al. (2017) found that formal, rigid, and highly centralized administrative structures in the public sector act as a constant environmental background constraint.

Conclusions and Recommendations

This study aimed to examine strategic planning procedures and accountability systems in Ethiopian public sector organizations. The following are the major findings of the study after analyzing and interpreting the information collected.

- While classical strategic paradigms heavily emphasize that "structure follows strategy," this study's multiple regression analysis reveals that organizational structure has a statistically non-significant direct effect on strategic plan implementation ($\beta = -0.036$, $p = .294$).
- In contrast, strategic execution is powerfully and positively driven by the dynamic, relational capabilities of leadership support, an execution-oriented organizational culture, and robust internal communication channels with multiple regression results of ($\beta = .424$, $p = .000$, $\beta = .318$, $p = .000$, $\beta = .178$, $p = .000$) respectively.
- Regular feedback exists concerning performance progress relative to predetermined standards.
- An accountability mechanism has been established to address failures in achieving desired results; however, interview and open-ended survey data indicate the system remains ambiguous, without clear measurement criteria.

- The lack of clear articulation of the vision, mission and values of the organization. Further, the lack of conducting stakeholder analysis when developing the strategic plan for their organization.
- The ineffective implementation of the strategic plan.

Quality strategic management is becoming a global challenge that necessitates ongoing change to meet people's evolving needs and the unstable environment. This study looked at Ethiopian public sector firms' strategic planning procedures and performance accountability. Below are some of the conclusions obtained through a detailed investigation of the situation.

In summary, accountability, feedback provision, and consensus-building between management and employees were found to be commendable and satisfactory. However, what should be noted is that there are indeed some gray areas including accountability systems and strategic implementation issues need development, but on the whole, the public sector's efforts in environmental scanning are indeed commendable. The organizations have carried out an extensive analysis of both the internal and external environment, although some of the stakeholders were left out. Employees of the organizations were not consulted in the planning process.

Nevertheless, there is still a significant gap in implementing the strategy within the public sector. The findings from the study indicated that the involvement of the key stakeholders is lacking, the goals and objectives are not clearly defined, and there is no monitoring and evaluation system. This all has led to the failure of implementing the strategy of the public sector.

Based on the findings of the study, the following major recommendations are forwarded.

- Based on the study's findings, public sector institutions should prioritize leadership development in order to facilitate the smooth and successful implementation of strategic plans.
- Public sector leadership must intentionally transition institutional culture from a rule-bound, compliance-driven mindset to a performance-and-accountability-oriented culture. Moreover, designing open and transparent communication systems should be also the top priority of public sector institutions.
- Coordination of resources and commitment of the management is always essential in the implementation of the strategy. In addition, management should continue providing employees with necessary support in the form of expertise, funding, and other resources that will help them implement the strategy. Moreover, it would be important for the top management to evaluate the success of the strategy.

- The implementation of the strategic plan is very crucial to the sustainability of any institution. While many organizations had an efficient strategy development procedure, some could not sustain their competitive advantage because of the absence of implementation approaches. Public sector institution leaders need to pay more attention to strategic plan implementation in order to achieve the developmental goals of the country and meet citizens' demands.
- To prevent the implementation process from failing, top management should ensure that the facilities, finance, and human resources needed to carry out strategic goals are accessible as scheduled.
- In order to strengthen the behavioral and relational capacities of public servants, resources, time, and budget should be allocated by the leadership. Moreover, continuous training and review also need to be given critical attention in order to cope with the current volatile and continuously changing environment.
- Public sector organizations must transition their vision and mission statements from passive, compliance-driven documents into active, daily instruments of strategic direction. Instead of treating these statements as static administrative declarations, public leaders must systematically translate them into clear, operational milestones and communicate them continuously to frontline personnel.
- The involvement and participation of stakeholders will help in finding out what the needs of the community are. This should be pursued proactively by public sector institutions.
- Such a model should use a two-way communication approach from top to bottom and from bottom to top. This way, it is possible for staff to ask questions, raise concerns, and give feedback on how the strategy execution takes place within the organization. Concerning the structure of the organization, it would be beneficial for top management to collaborate with relevant stakeholders to restructure the institution and reduce its hierarchy in order to make decision-making easier.

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