

# Strategic Planning Performance Relation: The Case of Syrian Ngos in Türkiye

Rami Magharbeh • Dr. Mehmet Seyhan



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## Introduction

### **1.1 DEFINITIONS OF NGOs – CHALLENGES AND SIGNIFICANCE**

Non-governmental organisations (NGOs) play a vital role in society by providing assistance and support to those in need. These organisations face numerous challenges in their efforts to achieve their goals, including limited resources, changing societal needs, and a rapidly evolving environment. One of the primary tools used by NGOs to address these challenges is strategic planning.

The objective of strategic planning is to provide a management action guide through the implementation of strategic goals, strategies, and implementation solutions at predetermined time horizons. Strategic planning is rigorous because it is formal and built on income and cost budgets, which give it a formal basis. The phrase “numbers-dominated planning” is often used in the specialised literature under several definitions to indicate that the financial aspect of strategic planning is often more straightforward and takes



precedence. From this point of view, traditional strategic planning and strategic management based on it tend to degenerate (Pricop, O.C. 2012).

Determining the fundamental long-term goals of the organisation, adopting action plans, and allocating the necessary resources to achieve these goals are all part of the strategy that started in the 1950s and 1960s (Chandler, A.D. 1969). Strategy relates to “the purposes, choices, directions, governance, changes, organisation, and performance of organisations in their social, economic, and political contexts” (Pettigrew et al., 2002).

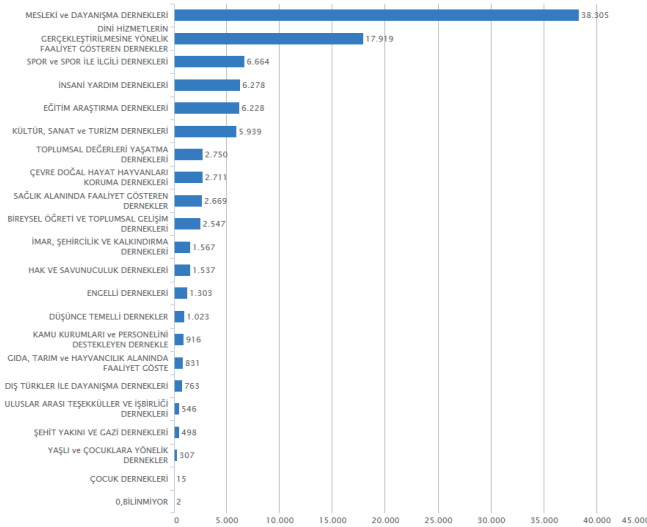
Several strategic paradigms have been adopted and put into use as tools to achieve competitive advantage through improved organisational performance in both for-profit and non-profit organisations (Mintzberg, 1978).

## **1.2 NGOS AND REFUGEES NGOS IN TÜRKİYE**

NGOs in Türkiye operate in a complex and challenging environment. The country has experienced significant political and social upheaval in recent years, which has had a profound impact on the work of NGOs. In addition, Türkiye is home to a large number of Syrian refugees, many of whom are reliant on the services provided by NGOs. These organisations face significant challenges in meeting the needs of both local and refugee populations in a context of limited resources and uncertain funding.

In 2011, the flood of Syrian migrants prompted the creation of an emergency response system, which resulted in an increase in NGO operations. As civil society organisations (CSOs), these groups have been crucial in delivering services that are generally provided by the government, including healthcare, education, housing,

security, counselling, the delivery of relief supplies, and financial support. Additionally, they provide a range of associated services and aid public institutions in their work with refugees and other vulnerable populations. Turkish Ministry of Interior (MoI) figures show that the number of active NGOs in the nation increased significantly between 2011 and 2023, rising from 69,762 to 101,318 (DERBS, 2023). In addition, more than many NGOs were founded by Syrian refugees themselves; as of December 2020, 1,047 NGOs were directly engaged in activity linked to migration in Türkiye, according to members of the Directorate General of Migration Management (DGMM).



*Figure 1. NGOs Numbers in Türkiye, from DERBS*

### 1.3 RESEARCH OBJECTIVES

Given these challenges, the importance of effective strategic planning for NGOs in Türkiye cannot be overstated. However, little research has been conducted on the factors

that moderate the relationship between strategic planning and performance in this context. This study aims to fill this gap in the literature by examining the moderating roles of funding and work type in the relationship between strategic planning and performance in Syrian NGOs in Türkiye.

Organisational performance is evaluated differently in non-profit organisations than it is in their for-profit counterparts. Organisational performance has therefore gained interest, and stakeholders, including administrators, lawmakers, and citizens, are curious about how well companies are performing in comparison to their available resources (Blackmon, V. Y. 2008).

On the other hand, globalisation, digitization, and technological advancements have made it possible for workplace structures to become more flexible and for opportunities for remote and virtual working to increase (Eisenberg et al., 2019). These changes are reshaping the workplace of the future. Following the COVID-19 pandemic, which forced millions of people to work remotely or virtually and heightened the discussion about whether jobs could be performed remotely in the future, this trend appears to be continuing (Gartner, 2020). The rise of remote and virtual work in particular necessitates discussion of the appropriate methods for managing, evaluating, and appraising employees who work away from their managers (Kniffin et al., 2020). In conventional workplaces, performance management is already difficult (Pulakos and Battista, 2020). Additional considerations are brought about by the complexity of virtuality (Gilson et al., 2015).

This thesis focused on NGOs that serve both local and Syrian refugee populations. This is an important and under-researched area, as the needs of Syrian refugees in Türkiye

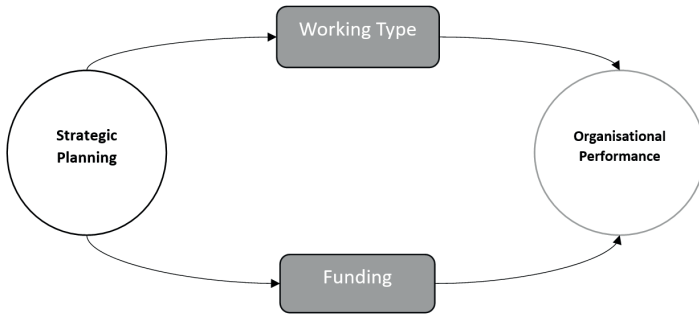
are substantial and constantly evolving. By examining the factors that impact the relationship between strategic planning and performance in this context, this study will contribute to a better understanding of how NGOs can best serve their communities in a challenging and rapidly changing environment. This thesis involves examining the moderating effects of funding and work type on the relationship between strategic planning and performance in Syrian NGOs in Türkiye.

#### **1.4 RESEARCH STRUCTURE AND MODEL**

The research model outlines the key variables and their relationships. Strategic planning refers to the process of setting goals, formulating strategies, and making decisions to achieve those goals in a systematic and coordinated manner. Strategic planning serves as the independent variable, which is expected to have a direct impact on the performance of NGOs. Moderating variables play a role in explaining the relationship between the independent and dependent variables. In this research, the variables are hypothesised to moderate the relationship between strategic planning and performance in NGOs funding and work type. Funding refers to the financial resources available to NGOs, while work type refers to the nature of the work, home office, workplace, or mixing both of them. Performance is the outcome variable that represents the effectiveness and success of NGOs in achieving their goals and fulfilling their missions. Performance can be measured through various indicators, such as impact on target populations, efficiency in resource utilisation, organisational sustainability, and stakeholder satisfaction.

Based on this model, this research investigates how strategic planning influences the performance of NGOs in Türkiye as explained in Figure 1., and the moderating

effects of funding and work type on this relationship. It aims to explore how funding and work type impact the way strategic planning translates into improved performance outcomes for NGOs.



*Figure 2. Research Design*

The main method of data collection is a structured questionnaire applied to 193 NGOs' employees in Türkiye. These organisations work with local people and refugees in Türkiye, in addition to crossing borders with Syria. The questionnaires were conducted online, by sharing the links with the organisations' employees through email and social media.

Filling out each questionnaire took 8-10 minutes on average. Statistical techniques, may be employed to assess the moderating effects of funding and work type on the strategic planning-performance relationship.

## Literature Review

### 2.1 NGOs DEFINITIONS

The concept of NGOs emerged relatively recently, introduced by the United Nations (UN) in 1945 to differentiate between public and private organisations. NGOs, commonly known as groups that function independently of any government, are typically founded by private individuals with a specific mission in mind. They play a vital role in advocating for the non-profit sector and working towards their stated goals. Non-governmental organisations (NGOs) are defined by the World Bank as “private organisations that pursue activities to relieve suffering, promote the interests of the poor, protect the environment, provide basic social services, or undertake community development.” NGOs come in a variety of sizes and organisational configurations; some are global organisations while others function locally. Some NGOs only advocate for a single issue, while others promote a wide range of issues.

### 2.1.1 NGOs Role In Society

Morris indicates that the NGOs sector should try to provide public goods in place of those that the government is responsible for in order to save money. The non-profit sector fills the roll of reforming the economy by offering services that the government is unable to deliver. It also serves as a strong proxy in civil society and influences public opinion. According to Morris (2000), a sector is “a group of entities that are collectively thought to possess characteristics that distinguish them from states, markets, or households.” The distinguishing characteristics of organisations can be grouped into three fundamental categories, leading to various sector classifications. The first category pertains to the organisation’s inputs, the second to its outputs and the nature of the goods and services it provides, and the third to the way it distributes its surplus revenue. However, Billis and Glennerster (1998) examine these institutions’ efficiency and effectiveness by focusing on the service they offer. Social capital is described as the “features of social organisation such as networks, norms, and social trust that facilitate coordination and cooperation for mutual benefit.” (Putnam, 1995). Putnam made the connection between NGOs and social capital. According to this definition, the NGO sector plays a critical role in fostering economic growth and the integration of democracy.

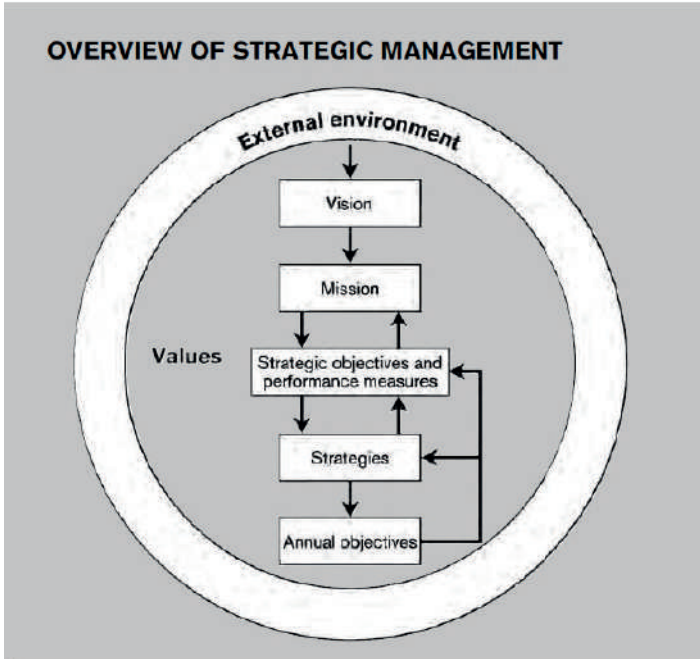
According to Salamon and Anheier (1996), this sector is organized, private, self-governing, non-profit distributing, and voluntary. To be more specific, it is critical to emphasize that NGOs play a third-party/party role in this situation, which implies that their services fall in the space between market regulations and government involvement. Lewis (2010) recognizes non-governmental organisations (NGOs) as significant actors in the third sector, contributing to various fields such as development,

human rights, humanitarian action, environment, and other public activities. Salamon and Anheier (1996) note that the work of NGOs is connected to legislation, advocacy, and politics, as well as to culture and recreation, education and research, health, social services and relief, the environment, development, and housing. Other labor kinds lack subgroups and are categorized as part of the worldwide unite, religion group, professional associations, and unions set (Salamon and Anheier, 1996).

## **2.2 CONCEPT OF STRATEGIC MANAGEMENT**

The concept of strategic management encompasses various ideas developed by management experts to enhance organisational understanding and effectiveness. Over 200 strategic management concepts, such as management by objectives, critical success factors, and total quality management, have emerged, recognised by the Strategic Planning Society. However, what truly matters is that every organisation establishes a coherent perspective of its aspirations and performance management. This perspective should include a vision for the future, a mission defining the organisation's fundamental purpose, strategic objectives for specific timeframes, performance indicators, strategies outlining resource allocation, and annual objectives for the upcoming year. Strategic management addresses fundamental questions, such as future goals, resource allocation, quality standards, and resource optimization. It is characterised by complexity, uncertainty, integration, precise analysis, practical propositions, and the potential for substantial change, challenging existing norms and power structures within the organisation (Hudson, M. 2009).





*Figure 3. Overview of Strategic Management*

### 2.3 HISTORY STRATEGIC MANAGEMENT

The field of business policy, which examined company policies through both situationalist and universalist perspectives, laid the foundation for the development of strategic management (Hambrick, 2003). Situationalists acknowledged the need for unique strategies tailored to individual enterprises, whereas universalists believed in the applicability of general tactics across diverse circumstances. Due in large part to the works of Alfred Chandler and Rumelt (Hambrick, 2003), The evolution of strategic theory has progressed significantly from its initial clinical stages to encompass broader and more integrated applications across entire organisations. As foundational figures, the

contributions of Asnoff and Andrews to the field of strategic management are highly regarded by scholars like Hoskisson et al. (1999). An often-cited milestone in the literature is the influential work by Miles and Snow (1978), which provided a practical framework for operationalizing strategic business classifications such as defenders, prospectors, analyzers, and reactors. This classification system offers insights into various strategic management styles and their underlying assumptions, as highlighted in the research of Blumentritt and Danis (2006).

Hermann (2005) traces the development of strategic management, which began in the 1960s with the expansion of corporate policy. Subsequently, in the 1970s, the process-content school of thought emerged, focusing on the distinction between mechanistic (process) and organic (content) components of strategy. The 1980s witnessed a shift towards the environmental paradigm, largely influenced by Porter's framework. Presently, the resource-based perspective takes centre stage, though indications of a paradigm shift are evident, moving towards a knowledge-based approach that emphasises human contributions for achieving organisational results. Regarding non-profit strategy evaluation, the field remains somewhat fragmented as various paradigmatic approaches exist (Brown and Iverson, 2004).

The culmination of strategic management in non-profit organisations is the achievement of the organisation's mission or goal. Kaplan (2001) emphasises that strategic management efforts should be dedicated to achieving the organisation's vision. Mission statements in non-profits have a lasting impact on their strategic management strategies, with organisations striving to uphold the integrity implied by the initial mission statement over time (Rhodes and Keogan, 2005). The smooth execution of strategies is

facilitated when there is a suitable congruence between the mission statement and organisational objectives (Moseley and Hasting, 2006; Okumus, 2003).

The importance of the mission in strategic management, its longevity, and the process of putting it into action are apparent, despite potential variations in definitions and applications. Divergent opinions on strategy content in non-profit organisations are present in the literature. Andrews, Boyne, and Walker (2006) categorise strategy content into strategic stance (organisational-wide approach) and strategic actions (the application of the strategic stance). Rhodes and Keogan (2005) adopt a different approach, restricting strategy to “decisions and actions” to achieve the organisation’s objective. Hambrick and Fredrickson (2005) divide strategy into five categories: arena, vehicles, differentiators, timing, and economics, contributing to a comprehensive organisational strategy.

Stone, Bigelow, and Crittenden (1999) point out that financial needs significantly influence the specifics of strategy in non-profit organisations when considering cooperative or competitive methods. Strategic planning’s most challenging component is strategy development, which involves creating distinctive courses of action to achieve desired outcomes (Service, 2006). Different approaches and typologies exist to conceptualise strategic planning, leading to discussions on planned versus emergent strategies. External environmental factors, such as policies, politics, and alliances, can also influence strategic planning in public organisations (Steward, 2004).

The literature reveals various instruments to aid in the early stages of strategic management development, including SWOT analysis, industry structure analysis, and generic strategies (Okumus, 2003). The strategy formulation

process is characterised by a top-down formal procedure (planned) and an informal, discovery-based, learning-based process (emergent) (Rhodes and Keogan, 2005). This apparent contradiction is explained using Miles and Snow's typology, categorising organisations as prospectors, analysts, defenders, or reactors. Each type adopts different approaches to strategy formulation and implementation.

By describing strategic planning as a methodical process that adds cohesion as businesses determine their futures, Poister and Streib (2005) come to the conclusion that strategic planning is a strategic management instrument, not strategic management itself. The concept and development of strategy as it pertains to strategic planning continue to be a subject of controversy. The discussion of strategic planning as a tool for strategic management will be presented in the next part, starting with theory and moving on to models and methods.

The advantages of strategic management are many, such as help internal organisational restructuring, setting policies, procedures, rules and systems, estimating what the organisation needs, and identify several strategic alternatives and then choose the best strategic alternative, I will not mention all advantages, but the most important in my opinion is the existence of a strategic management system consisting of certain procedures, policies, and executive steps, all employees of the organisation participated in putting it together, so that these employees feel the extent of their importance, which is reflected in their performance, as well as raising their morale, and then increasing loyalty to their organisation.

In fact, we should pay attention to the fact that all the analytics in the world can lead to downright wrong decisions. This is a criticism of one of the most important

pillars of strategic management, which is analysis. Strategic management starts from this point and then returns to it through the circle of strategic management theory. If the beginning is wrong and does not lead to correct results, then all of the following are wrong (because they are based on a mistake) and a waste of time and resources.

The rapid change in the entire environment, whether the cultural environment (customers' tastes), the political environment (conflicts and wars), the economic environment (alliances between groups of countries, etc.), or the technological and informational environment, all of this imposes on organisations workers to develop accurate strategies to deal with opportunities and threats. Increasing competition requires senior management to develop a highly efficient and long-term strategy to address the organisation's position in different markets. Also, the increasing competition sometimes leads us to change our strategy based on the new competitor's strategy to ensure survival. Lack of flexibility in training and work, the success of organisations now requires them to develop high-level training programmes for all their employees in order to stand them on the latest technological, informational, knowledge, and cultural means in general, and in their field especially, in the case of art and culture organisations, sometimes the donor policies decrease the flexibility of these organisations on all levels. The scarcity of resources leads organisations to think about developing strategies that ensure the provision of the resources they need in sufficient quantities, as well as securing their survival. In the field of art and culture organisations, the resources may be reflected in the funding sources, which may be scarce due to the high number of organisations in a specific region or because of donor policies.

Strategic management holds broader implications and deserves thorough examination, considering its pivotal role in non-profit organisations. This discussion focuses on the constrained definition of strategic management as the basis for strategic planning in non-profits, starting with an outline of strategy concepts and their development. Subsequently, strategic models resulting from strategic theory are explored, followed by an explanation of the steps involved in strategic planning.

## **2.4 STRATEGIC MANGEMENT IN NGOs**

The initial studies exploring the applicability of management concepts and techniques in for-profit organisations focused on strategy and strategic management. Scholars such as Mintzberg (1979), Porter (1981), and Ronda-Pupo and Guerras-Martin (2012) contributed to defining the strategic term in the context of for-profit businesses. Various definitions emerged, emphasising how an organisation's strategy comprises decisions made by top-level management, influencing the entire organisation (Mintzberg, 1979).

Strategic management, as Bracker (1980) explained, involves directly applying academic business strategy concepts within organisations to optimise resource utilisation in alignment with goals. In recent times, the operating environment of non-profit organisations has evolved, leading them to adopt new strategies for planning and management due to increased competition, reduced donations, and heightened demands from stakeholders (Khieng, 2014). The present study aims to investigate the extent of this development over the past few decades.

Non-profits are distinguished by their focus on social goals rather than profit-making, as emphasised by Sharp and

Brock (2011), Weerawardena and Mort (2012). This research uses the term “non-profit organisations,” encompassing education, healthcare, animal and environmental protection, religion, urban planning, agriculture, leisure, and culture, as described by Salamon and Anheier (1997).

Sector strategy for non-profit organisations, according to Akingbola (2013), encompasses planning, development, and implementation, enabling efficient resource allocation considering diverse perspectives and competitive market dynamics while aligning with their social missions.

In the 1980s, non-profits began exploring strategic management, leading to numerous theoretical studies on the application of for-profit strategic planning techniques in non-profit organisations (Bryson, 1988).

Growing competition for scarce resources within the expanding non-profit sector has driven academic and practitioner interest in this topic (Khieng, 2014). Funding sources and the public now demand greater fiscal responsibility and effectiveness from non-profits, leading them to adopt proven techniques from for-profit businesses to thrive in the dynamic and demanding market (LeRoux and Wright, 2010).

Overall, this quest for strategy replication, deployment, and application poses challenges for both non-profits and researchers as they seek to understand and analyse the strategic processes in this unique sector.

## **2.5 STRATEGIC PLANNING**

The method and process of defining the objectives of the organisation, making plans and policies to achieve them, and allocating resources to put these policies and plans into practice is known as strategic management. In other words, strategy formulation, implementation and evaluation can

be considered as components of strategic management (Raduan, et al. 2009).

The history of strategy can be traced from ancient times, including the era of Christ, up to the present day. There are several examples, ranging from the application of early military strategy through more contemporary business strategy in the 1950s (Lane et al., 2005). Because of this, the literature (Mintzberg, 1978; Service, 2006) included thorough definitions and discussions related to strategic thinking, strategic planning, and strategic management.

The term strategy came from the military field, the Chinese philosopher Sun Tzu had many ideas in this area, and one of his most important ideas was to win the war without fighting. As we can see in the case of Apple, the company was able to create a unique market with loyal customers who focus on using the company's products. Most of the art and culture organisations should consider this idea, because they can do the same activities as others but in their creative and unique way.

Strategic planning starts with analysing the organisation from an internal and external perspective. Both of these analyses are equally important. The external evaluation concludes by identifying critical success criteria and focusing on the threats and opportunities from the environment in which the organisation operates. An internal evaluation emphasises the company's unique skills while emphasising the organisation's strengths and weaknesses. (Barney, J.B. 1986).

The theoretical foundation for strategic planning is explained through a variety of different paradigms offered by academics. Four strategic planning paradigms are presented by Goding (2005): Mintzberg's approach (emphasis on vision and creativity), Design School (traditional SWOT, 1960–1980), The Planning School (grounded in gap



analysis and top-down management during the 1970s) and Senge's approach (centred on system thinking, personal mastery, mental models, shared vision, and team learning) are noteworthy, as are additional perspectives presented by Feurer and Chaharbaghi (1995) outline the three founding schools of thinking in terms of strategy paradigms: Aldrige's environmental focus, Andrew's "rational decision-making," and also the resource-based view, which emphasises organisational internal resources. Despite his support for the contingency view of strategy, Pehrsson (2001) maintains that there are three main categories of strategy: universal, business-specific, and contingency. The universal and business-specific paradigms are both refuted, according to proponents of the contingency perspective, who assert that one strategy cannot be effective in every circumstance and that business-specific methods can be applied in multiple ways. Finally, the seminal work of Mintzberg (1978) asserts that various patterns of strategy develop through time and are influenced by environmental influences, organisational systems, and organisational leadership. Despite the differences in viewpoints, a number of models have been developed to aid in the process of strategic planning.

### **2.5.1 Different Strategic Planning Approaches**

In order to advance strategic planning as a management tool, strategists have created models of the process across time. Goal setting, scenario review, strategy formation, and resource allocation and monitoring are the four steps of strategic planning that Munive-Hernandez et al. (2004) outline, emphasising that each stage employs a different strategy. The creation of the mission statement and goals, organisational analysis to assess the current situation, definition of goals, strategies, and plans at functional levels,

and resource allocation via implementation plans and budgeting make up the goal-setting stage.

Different frameworks, ideologies, and schools of thought all use different strategic planning techniques. The nine strategic planning approaches listed in Table 1 are covered in the art and process of strategy formulation and deployment:

*Table 1 Strategic Planning Models*

Model/Scholar	Attributes
Harvard Policy Model/ Andrews, Roland, Christensen	Aligning strategies, organisational congruence, hierarchical management, and SWOT assessment
Strategic Planning System/ Peter Lorange	Systems perspective, mission clarification, tactical plans, financial allocations, and supervision
Centralized Management	Comprehensive strategies for efficiency and cost-effectiveness
The Stakeholder	Recognizing and satisfying stakeholders' needs
Portfolio/ Bruce D. Henderson	Evaluating growth rates, achieving market share, optimizing resource allocation, managing cash flow, and ensuring efficacy
The Competitive Analysis	Assessing consumer and supplier influence, potential substitutes and new entrants, competitive intensity, and exit barriers
Strategic Issues Management/Igor Asnoff	Analysing the environment, setting goals and objectives
Strategic Negotiations	Power dynamics within the organisation, negotiation and bargaining, and the contextual aspect of strategy
Framework for Innovation	Implementing inventive management approaches, fostering an entrepreneurial environment, and conducting environmental assessments

The strategic planning literature is replete with references to the principles listed in Table 1. The framework established by Bryson, Nutt, Backoff, and Koteen, rooted in models encompassing purpose, values, vision, and environmental analysis culminating in goals, objectives, and action plans, has led to the emergence of strategic planning models, as highlighted by Poister and Streib (2005). Feurer and Chaharbaghi (1995) recognise the widespread usage of similar strategic planning procedures today and credit Andrews and Christiansen, early creators of strategy, with developing them in the 1960s. They also point out that from one's underlying generalist thinking, frameworks have emerged, such as cost leadership leading to competitive advantage thinking, which leads to the resource-based view. Strategic planning based on the "design school" saw a brief downturn in the 1980s (Feurer and Chaharbaghi, 1995), but in the 1990s it returned to its original, core focus on organisational assessment (Lane et al., 2005). The literature (Hussey, 2002; Trainer, 2004) addresses specific practices that help with strategic planning regardless of the paradigm that an agency chooses to use.

Traditional strategic planning often involves evaluating the organisation, with SWOT analysis being a commonly applied method (Hussey, 2002). However, Hussey argues that SWOT analysis is just one form of analysis, which also includes value chain analysis and industry analysis. He suggests that conducting analysis in isolation from the relevant context, such as the corporate vision, can be misleading. Similarly, Trainer (2004) emphasises organisational analysis using SWOT as the core of strategic planning, providing a systematic approach to assess both internal and external environmental forces.

On the other hand, O'Shannassy (2003) advocates for strategic thinking as the foundation of the strategic planning

process. This approach involves problem-solving, strategic intent, stakeholder involvement, and time restrictions. According to Hussey (2002), the SWOT analysis approach has several limitations, such as relying on organisational leaders to produce analytical results without empirical research, and challenges related to group dynamics and generating strategic strengths or weaknesses.

In the non-profit sector, where profits are not used as success indicators, determining strategic focus becomes particularly challenging (Nutt, 1984). Non-profit organisations rely on non-financial measures, such as service provision, shifts in social dynamics, and stakeholder satisfaction, to gauge their performance. To address the diverse organisational environments, Hussey (2002) recommends an analysis model that includes a contextual component, allowing for a holistic assessment in relative terms, along with an appraisal of unique competencies.

Alternative viewpoints, as presented by Trainer, underscore the importance of a comprehensive environmental analysis, taking into account both internal and external perspectives. This approach, distinct from the conventional SWOT analysis, delves into a more detailed examination. Internal evaluations encompass crucial elements such as success factors, gap analysis, revenue streams, competitive advantage, risk assessment, and resource availability. On the other hand, external analyses delve into broader aspects like technological trends, business lifecycles, industrial dynamics, and fluctuations (Trainer, 2004). To enhance SWOT analysis, Trainer introduces the TOWS framework, expanding the analytical spectrum. Alongside these methodologies, several tools and techniques contribute to effective strategic planning.

The Malcolm Baldrige Award, Total Quality Management (TQM), continuous improvement, and the Deming model serve as invaluable instruments within strategic planning endeavors. These tools, while sometimes standing alone, offer essential guidance to organisations seeking to create and implement robust strategies. The Malcolm Baldrige Award's criteria provide a structured pathway for firms, ensuring not only strategic formulation but also sustainable execution (Jasinski, 2004). In the realm of higher education, institutions find success by anchoring their strategic planning on clear and concise vision statements, establishing coherent links between human resources, objectives, and actionable steps, incorporating benchmarking for periodic progress assessment, and adopting a well-defined implementation strategy.

Kaplan's Balanced Scorecard (BSC) represents another formidable asset in the arsenal of strategic planning. Munive-Hernandez et al. (2004) delve into its four distinct perspectives: financial, customer, internal company procedures, and learning and growth. They acknowledge that scorecard development involves aligning strategic actions with vision, success factors, and targeted outcomes. The BSC approach integrates resource allocation into strategy formation, places significant emphasis on performance measurement, and offers a practical monitoring mechanism. Despite its strengths, the BSC does face limitations related to flexibility, external orientation, and the human resources dimension. To address these concerns, Munive-Hernandez et al. (2004) have introduced continuous improvement methodologies, imbuing the BSC with attributes of "consistency" and "flexibility," bridging the gap between intentional and emergent strategic ideologies.

In contrast to rigid and static strategic planning approaches, some scholars, such as Campbell and Alexander

(1997), advocate for flexibility and dynamism. Their proposition posits that strategic planning should follow an iterative rather than a strictly sequential path. Moreover, they highlight the significance of distinguishing between survival-oriented activities and the overarching purpose, goals, and strategies of an organisation. Failure to discern between these aspects can lead to suboptimal planning outcomes and diminished overall utility (Campbell and Alexander, 1997). In this light, constraints define the essential actions for organisational continuity, while purpose drives the fundamental reason for an entity's existence.

## 2.6 STRATEGIC PLANNING IN NGOs

Strategic planning in the non-profit sector gained traction in the 1980s as the provision of human services transitioned from federal and state governments to non-profit organisations (Moxley, 2004; Steward, 2004). Moxley (2004) emphasises that strategic planning in NGOs aims to align operational actions with the organisation's stated goals, often utilising vision-based strategic planning methods. Similarly, Mintzberg (1994) underscores the importance of vision in strategic planning, especially for non-profit entities.

Strategic planning plays a pivotal role for non-governmental organisations (NGOs) by providing a roadmap for their operations and decision-making, resulting in enhanced efficacy and impact. Firstly, it brings clarity and focus to NGOs by defining their mission, vision, and objectives, thereby enabling them to concentrate their efforts and resources on meaningful initiatives.

Furthermore, strategic planning fosters organisational alignment and coordination by involving stakeholders and promoting collaboration between departments, teams, and

partners towards common goals. This alignment optimises resource utilisation and facilitates a unified strategy for achieving the organisation's mission.

Effective resource allocation is another critical outcome enabled by strategic planning, which assists NGOs in making the most of their limited funds. It aids in prioritising projects, allocating budgetary resources, and maximising the impact potential of their activities. Moreover, strategic planning empowers NGOs to adapt to a dynamic external environment, enabling them to anticipate and respond effectively to changes, thereby enhancing organisational agility and resilience.

Engaging stakeholders is an essential aspect of strategic planning, as their participation ensures alignment with the requirements and expectations of the organisation's constituents. This participatory approach fosters accountability, transparency, trust, and overall impact.

Additionally, strategic planning contributes to the long-term viability of non-profit organisations by identifying risks, developing contingency plans, and diversifying funding sources, thus ensuring sustainability. Furthermore, strategic planning allows NGOs to assess their impact by establishing performance indicators and monitoring systems, enabling evidence-based decision-making and continuous improvement.

Strategic planning is of paramount importance for non-profit organisations as it provides direction, fosters collaboration, ensures effective resource allocation, promotes adaptability, engages stakeholders, strengthens sustainability, and facilitates impact assessment. By adopting strategic planning practices, NGOs can enhance their effectiveness and achieve greater outcomes in their pursuit of social and humanitarian objectives.

## 2.7 FUNDING IN NGOS

The key to organisational survival lies in the ability to acquire and sustain resources (Froelich, 1999). For non-profit organisations, securing financial resources is of paramount importance as they seek funding to support their programmes and operations. Financial stress, as articulated by Lane (2005), emerges as a precarious state marked by an in equilibrium between an organisation's revenue and expenses, posing a significant threat to the effective delivery of programmes and services by non-profit entities and ultimately, their very survival. This perspective aligns with Salamon's observation in 2003, which emphasised that fiscal distress has historically remained a persistent hurdle within the non-profit sector. Indeed, instances of financial strain and organisational insolvency have not been isolated occurrences but rather recurrent challenges faced by non-profits, even those that hold prominent positions (Young, 2007).

Substantial empirical evidence bolsters this understanding, demonstrating the prevalence of these concerns. Grønbjerg and Clerkin's study on the Indiana non-profit landscape in 2003 underscored "obtaining funding" as the foremost obstacle encountered across a diverse array of non-profit organisations. The sustenance of non-profit operations hinges on a multifaceted mix of funding sources. In broader scholarship concerning non-profit finance, these sources can be grouped into three overarching categories: government funding, private contributions, and revenue generated from commercial activities (Froelich, 1999). Each of these categories further branches out into distinct channels, encompassing individual donors, corporate benefactors, grant-making foundations, and a range of other potential sources (Froelich, 1999; Young, 2007). Consequently, non-profit financial health becomes intrinsically intertwined with



its ability to secure funding from a heterogeneous portfolio of channels. The diverse revenue streams available to non-profits underscore their need to diversify funding sources to achieve financial stability and sustain their mission-driven endeavours.

### **2.7.1 Diverse Funding Sources For NGOs**

NGOs have achieved several successes, but financial concerns continue to cast a shadow on their records. Generally, NGOs rely on donations and grants to fund their operations since they do not generate revenue. A significant portion of their funds typically come from official aid, which constitutes a fraction of taxes paid by citizens of developed countries (Fowler, A. 1992). Additionally, NGOs receive donations from local and foreign philanthropists, compassionate foundations, government grants, as well as contributions from corporations, businesses, and enterprises. These funding sources are often part of what Fowler terms the “gift economy,” where individuals or philanthropists in developed countries donate for specific causes, and their contributions are often tax-deductible (Fowler, A. 1992). NGOs actively engage in fundraising to sustain their operations and ensure financial stability.

Between the 1970s and 1990s, NGO funding sources experienced exponential growth, with major contributions coming from the Organisation for Economic Cooperation and Development (OECD). Edwards & Hulme also mention INGO agencies affiliated with foreign services of advanced countries and multilateral and bilateral funds from these entities as notable funding sources (Edwards, M. & Hulme, D., 1998).

Advancements in technology, networking, and globalisation have diversified the means by which NGOs

secure funds. With increased information flow and international connectivity, NGOs now have greater access to funding opportunities. Online platforms and crowdfunding have become popular channels for raising funds, allowing NGOs to reach a global audience with ease. Individuals from anywhere in the world can contribute small amounts to support NGOs and various causes.

In NGOs, the dependence on donors for policies and funding poses a unique challenge for NGOs managers in developing countries. Striking a balance between upholding values such as self-determination, empowerment, and equitable distribution of benefits, while also meeting the political agendas of donors acting in their own national interests, creates a significant dilemma (Brinkerhoff & Coston, 1999; Martens, 2008). This dilemma dominates the relationships between NGOs and donors.

Regarding the nature of the relationship between donors and recipient local partner organisations, it is difficult to make generalizations. NGOs play multiple roles, including implementing donors' policies and programmes, catalysing change in their communities, and becoming partners in the development process (Lewis, 2006). However, donors usually wield more influence in these relationships, leading to a supply-led approach where donor interests beyond those of beneficiaries are accommodated (Martens, 2008). Unfortunately, this approach may lead to the prioritisation of donor foreign policy objectives over poverty reduction and good governance (Alesina & Dollar, 2000).

The process of goal displacement becomes a concern, as intentional development can result in funding strategies and development paradigms taking precedence over the needs and priorities of local people (Bebbington, 2004). This is exacerbated by changes in the political economy

of aid, where development initiatives must compete with concerns about peace, security, and anti-terrorism (Bryant & Kappaz, 2005). Consequently, some development initiatives focus on achieving quick wins to satisfy donors, potentially neglecting more effective long-term strategies (Robinson, 1995; Brinkerhoff & Coston, 1999).

An alternative approach in the donor-NGO relationship is the demand-led model, advocating for homegrown ideas and local initiatives (Ottaway, M. 2000). This model emphasises mutual learning, transparency, and equal partnership, empowering NGOs to design and present their agendas and preferences (Ottaway, M. 2000). Participation becomes key in this approach, challenging development monopolies and enhancing sustainability by targeting efforts at community needs (Scott, 2020; Chambers, 2008). However, this demand-led model is less common in the world of development aid, where the supply-led approach predominantly prevails.

The challenges related to funding have intensified due to a decline in the overall available financial support from donors. The influence of the market represents a significant vulnerability for NGOs. This market influence contributes to a dual form of competition: one among NGOs and another among donors. Intense competition within the NGO sector arises when numerous organisations operate in the same geographical area, contending for limited resources and providing similar social services. Conversely, limited competition among donors gives them more leverage in contractual arrangements, further exacerbating the competition among NGOs that vie for a restricted pool of donor funds. This competitive landscape, marked by high competition among NGOs and low competition among donors, often forces NGOs to engage in unfavourable supply-led contracts. It is plausible that donors are inclined

to favour NGOs that exhibit a higher level of accountability in their management practices when allocating funds.

## 2.8 WORKTYPE IN NGOs

As a result of globalisation, more and more companies are employing international workers and virtual teams with members from different cultural backgrounds (SHRM, 2012; Martin and Bartol, 2003). As a result of the effects of COVID-19, a record number of people are transitioning to remote or online jobs (Gartner, 2020). Although many of these employees may return to their pre COVID-19 pandemic workplaces, a widespread shift in perspective has led to the realisation that millions of people may continue to work virtually in some capacity for the foreseeable future (Gartner, 2020).

Thus far, studies of remote work have measured virtuality in terms of degrees, depending on factors like the number of people involved and the variety of technologies used for communication (Hoch and Kozlowski, 2012). Dispersion in space (“spatial”), time (“temporal”), and place (“configurational”) are all ways in which O’Leary and Cummings (2007), among others, have conceptualised geographical dispersion. Assessing these variables, along with an exploration of the predominant communication avenues employed, which encompasses the extent of technology-mediated communication versus in-person interaction, serves as a means to ascertain the virtual nature of a workplace (Makarius and Larson, 2017).

Researchers have looked into many different aspects of virtuality, most of which pertain to virtual teams, including team demographics (Berg, 2012), task requirements (Chi et al., 2012), team familiarity, and team structure (Hoch and Kozlowski, 2014). The impact of technology on team

performance has also been studied extensively (Schweitzer & Duxbury, 2010). Working from home has been shown to increase productivity and satisfaction for many employees (Allen et al., 2014). Despite the fact that virtual workplaces present some difficulties, most of which can be traced back to issues with task coordination, knowledge exchange, communication, and a general lack of engagement (Martins et al., 2004). Studies have shown that effective leadership is crucial for virtual team success (Chen, 2014), although these studies have yielded mixed outcomes and have mostly relied on descriptive methodologies or student samples (CIPD, 2020). Nevertheless, the theoretical discourse concerning the essential qualities for effective virtual leadership has garnered substantial attention, even in the absence of empirical validation.

Most leadership models presume proximal links when examining leadership behaviours (Graen, 1976; Bass, 1985), and traditional work contexts give ongoing chances for workers to communicate, interact, and engage with their supervisors. Distant interactions are typical in virtual workplaces, and there are fewer chances for supervisor-subordinate interaction and engagement as a result (Eisenberg et al., 2019). Certain researchers have commended the creation of novel leadership models tailored for the virtual context, regarding it as “a unique opportunity to re-define leadership” (Zigurs, 2003, p.347), while others have called it “counterproductive” (Schaubroeck and Yu, 2017, p.645). However, everyone agrees that the expansion of the digital workplace calls for a rethinking of leadership in a context where interpersonal connections are spread out.

Williams (2002) defines virtual leadership as leading in a non-physical setting, while Schmidt (2014) defines it as leaders in charge of managing virtual workers and virtual teams, providing them with the resources they need to be

as productive as possible. Traditional leadership paradigms, such as leader-member exchange theory and transformational leadership, have been studied to see how they apply to a virtual workplace. The second strategy has been to propose new kinds of leadership in order to deal with the special difficulties posed by virtuality.

### **2.8.1 Factors Of Virtual Work Success**

Performance management plays a vital role in the workplace, being defined as the ongoing procedure of recognising, quantifying, and enhancing the performance of individuals and teams while aligning their performance with the strategic objectives of the organisation (Aguinis, 2009). It aims to match activities at various levels with business objectives, leading to improved performance (Aguinis and Pierce, 2008). However, when it comes to virtual working, assessing individual work performance becomes more complex. The lack of direct observation of remote workers' performance makes it challenging for managers to gain a realistic perspective of the issues they face (Schuler et al., 1991). Physical separation, different locations, and time-zone differences complicate the comparison of performance among employees in diverse settings. This results in a greater focus on appraising outcomes rather than the process, as the remote relationship often prevents process observation (Shen, 2004). Additionally, market differences and conditions in various locations can impact performance outcomes, making like-for-like comparisons challenging and potentially leading to perceptions of unfairness (Schuler et al., 1991).

Understanding these differences is essential for virtual work settings, as they may create discrepancies in expectations about the performance management process, information gathering, assessment, and perception

within the appraisal process (Maley and Kramer, 2014). Despite being a topic of discussion since the 1980s, the issues related to overseeing performance, encompassing aspects such as performance evaluation, for remote employees remain relatively unexplored in research (Brewster, 1988). Limited research has been conducted to explore strategies for guaranteeing the efficacy of performance appraisals for individuals who work remotely from their supervisors (Chiang and Birtch, 2010).

Considering the increasing globalisation of industries and the growing number of virtual and global workers, identifying factors contributing to effective performance appraisal outcomes and broader performance management is crucial (Kniffin et al., 2020; Hoch and Kozlowski, 2014). Understanding of these factors is vital for enhancing the success of performance appraisal and management processes in virtual work settings. As virtual work becomes more prevalent, exploring strategies to optimize performance management for remote workers becomes an essential area of research.

## **2.9 NGOs ORGANISATIONAL PERFORMANCE**

Strategic planning plays a crucial role in envisioning organisational futures cohesively, as emphasised by Poister and Streib (2005). The planning process itself, rather than the plan, has been argued to drive organisational transformation, as highlighted by Baird, Lyles, Orris, and Kuratko (1994). Empirical research by Griggs (2003) provides evidence of the connection between planning and organisational success. While strategic plans often focus on programming, Mintzberg (1994) contends that planning or strategic thinking is the most vital aspect of the process. Effective planning results from combining analytical

skills with intuition and the experience of organisational leadership, to generate practical strategic options.

Various techniques such as Delphi, scenarios, cost-impact analysis, and technology assessments aid in foreseeing potential outcomes in strategic planning (Mack, 2005). Incorporating scenarios enhances strategic planning adaptability in today's fast-paced business world. Businesses and non-profits alike can improve their organisational performance by integrating planning into their overall strategic management system (Griggs, 2003).

To gauge an organisation's adaptability and capacity to handle changing internal and external environments, metrics related to learning and growth are crucial. Kaplan and Norton (1996, 2000) stress the significance of the proper infrastructure, human capital base, and information technology for gaining a competitive edge. Non-profit organisations can focus on employee learning and development metrics, such as skills, knowledge, tools available, and organisational culture, as suggested by Niven (2008). This approach aligns with Hermann's (2005) case for a paradigm shift towards knowledge-based tools to measure organisational effectiveness.

The non-profit sector's rapid growth necessitates a reevaluation of management practices for enhanced organisational performance (Frumkin & Kim, 2001). Measuring performance in non-profits presents unique challenges due to their diverse services and objectives (Brooks, 2002). Herman and Renz (2008) put forth the goal approach and the system resource approach as frameworks for assessing non-profit performance. In a similar vein, Kushner and Poole (1996) present a comprehensive model encompassing dimensions like resource acquisition, operational efficiency, goal attainment,



and client satisfaction. Nobbie et al. (2003) delve into the subject by outlining five distinct performance dimensions, and Shoham et al. (2006) emphasise a holistic approach that encompasses both internal and external aspects.

When considering non-profit performance, two overarching dimensions emerge: mission achievement and financial performance. The significance of financial performance is heightened due to the various challenges that non-profits face, such as constrained funding sources and escalating operational costs. These challenges have far-reaching implications for individual non-profit organisations as well as the sector at large (Centre for Non-Profit Corporations, 2005).

### **2.9.1 Strategic Management and Organisations Performance**

Strategic management practices offer numerous positive outcomes for organisations, including improved resource allocation, decision reinforcement, and output maximisation (Poister & Streib, 2005). Non-governmental organisations (NGOs), faced with complex and uncertain environments, can particularly benefit from strategic management practices (Fowler, 1996). NGOs often operate in challenging contexts, dealing with violence and alongside predatory or 'failed' states (Lewis, 2003). The lack of clarity between an NGO's vision, mission, and role is a significant issue (Fowler, 2013). Strategic management provides a map and process for navigating changes, enabling NGOs to deliver high-quality services at affordable prices (Koteen, 1997). It helps NGOs face the unknown and prevents short-term thinking that could harm long-term financial viability (Mosley et al., 2012).

Strategic management not only enhances financial gains but also strengthens connections with external organisations

and stakeholders, such as donors and partners (Bryson, 2011). It improves social performance and the efficiency and efficacy of programmes and projects (Medley & Akan, 2008). Efficient management boosts the quality of programmes and services provided by NGOs (Andresasen, A. R., 1999). However, despite extensive literature on the topic, gaps still exist in understanding the relationship between strategic management and NGO performance (Stone et al., 1999). The impact of strategic planning on NGOs' performance is crucial, as strategic planning helps align goals, allocate resources effectively, and enhance adaptability and collaboration with stakeholders.

Strategic planning aligns organisational objectives and provides a clear focus on outcomes, optimising efficiency and effectiveness. By analysing internal and external environments, NGOs can allocate resources strategically, maximising their impact potential. The ability to adapt and respond to changing circumstances is essential in today's dynamic world, and strategic planning equips NGOs with the tools to do so. Engaging stakeholders in the planning process fosters ownership, accountability, and trust, leading to better collaboration and performance outcomes. Strategic planning also encourages a culture of continuous learning and improvement, enabling NGOs to refine their approaches and increase their impact over time. Additionally, it enhances transparency and accountability, demonstrating the value of NGOs' work to stakeholders and the public.

The impact of strategic planning on small firms' performance has been a subject of interest and research. The consensus is that strategic planning can positively affect firm performance, although the results have been somewhat mixed. Studies have shown that formal planning, where strategic goals are explicitly documented, can lead to improved revenue growth in small businesses (Ferguson,

1987). However, there might not be a significant relationship between strategic goal setting and return on assets (Robinson & Pearce, 1983). The nature of industry, such as the highly regulated banking sector, may influence these outcomes.

Research indicates that higher-performing small firms tend to use a more formal and organised planning process for sales growth and return on assets (Orpen, 1985). While any type of planning may be beneficial, more formal planning is considered more valuable in the long run (Orpen, 1985). Several studies have shown that basic planning activity has a positive impact on small firm performance, and the intensity of strategic planning correlates with effectiveness measures at different stages of development (Robinson & Pearce, 1984).

In dynamic environments, the relationship between planning and financial performance becomes more complex. Differentiation in performance occurs at all levels, with structured strategic planners potentially outperforming others (Bracker & Pearson, 1986). The role of the planning process itself, rather than the plan itself, plays a crucial role in the performance differential (Bracker & Pearson, 1986). Understanding the perception of environmental uncertainty may provide more insights into the planning-performance relationship for all levels of planning (Bracker et al., 1988).

Strategic planning plays a critical role in the performance of non-governmental organisations (NGOs). Just as in small firms, NGOs benefit from a systematic approach to directing their efforts, resource allocation, and decision-making to achieve their organisational goals. The effectiveness of strategic planning in NGOs is essential, given the complexities they face in their operational environments. NGOs often rely on international donors for funding and

policies, creating a unique dilemma for their managers. While NGOs emphasise values such as self-determination, empowerment, and equitable benefit distribution, they must also align their activities with donors' political agendas driven by their national interests (Martens, 2008).

Empirical evidence has shown that formal strategic planning can lead to improved performance in NGOs. For instance, studies have indicated that when NGOs make their strategic goals explicit through written plans, it can result in significant improvements in revenue growth (Ferguson, 1987). However, the relationship between strategic planning and other performance measures, such as return on assets, may vary (Robinson & Pearce, 1983).

Funding, a critical aspect of NGO operations, can significantly impact their performance. Many NGOs heavily rely on donors for financial support, and this dependence can lead to certain funding dynamics that influence their planning and activities. In some cases, donors' interests may dominate, and their funding priorities may drive the NGO's focus (Martens, 2008). This supply-led approach to funding can result in NGOs implementing programmes and strategies that align with donors' objectives rather than their own mission and vision.

Moreover, the funding landscape may incentivize NGOs to pursue 'quick wins' and 'low-hanging fruit' to demonstrate impact and satisfy donor interests, even if these may not be the most effective approaches in the long run (Robinson, et al., 1984). This can lead to a concentration of development efforts in specific areas where NGOs have established networks and funding opportunities, limiting the breadth of their impact (Bebbington, 2004).

Donors' influence on the planning and performance of NGOs can be further shaped by their perceptions

of environmental uncertainty. In dynamic and complex environments, the planning-performance relationship becomes more intricate, and NGOs may need to strike a balance between adaptation to changing circumstances and integration of their efforts (Bracker & Pearson, 1986). The level of planning sophistication in response to environmental uncertainty can influence the financial performance of NGOs (Bracker & Pearson, 1986).

In order to achieve lasting change and financial success in non-profit organisations, strategic planning and organisational capacity are crucial. Andresasen, A. R. (1999) emphasises the importance of building adaptive capacity to support high performance. Brinckerhoff (2009) further stresses the need for non-profits to adapt to both current and future environmental conditions, necessitating longer-term strategic planning and organisational capacity development.

Brinckerhoff (2009) identifies nine mission-based characteristics that are essential for financial success in non-profits. These characteristics include having a viable and motivating mission statement to guide the organisation's strategy, a business-like board of directors that provides outcome and policy guidance, a strong and well-educated staff that advocates for the mission, and being technologically savvy to operate more efficiently.

Additionally, Brinckerhoff (2009) highlights the importance of being a social entrepreneur and taking calculated risks to fulfil the mission, having a bias for marketing to recognise opportunities for promoting the organisation's activities, being financially empowered to sustain programmes and organisational capacity without relying solely on government or external funding, having a

clear vision for the future outlined in a strategic plan, and implementing tight controls to ensure efficient operations.

By incorporating these mission-based characteristics, non-profit organisations can enhance their performance, remain competitive, and effectively pursue their mission-driven objectives. It is crucial for non-profits to maintain a strong focus on their mission, adopt strategic planning processes, and cultivate the necessary organisational capacity to achieve long-term financial sustainability and positive social impact.

According to Sobec and Agius (2007), organisational effectiveness in non-profit organisations is influenced by multiple factors, including leadership, governance, financial management, technology, programme quality, and human resources. However, evaluating outcomes in the non-profit sector becomes challenging due to the lack of traditional management or organisational capacity models. This complexity is exacerbated by funders' reluctance to collaborate and prioritise project evaluation, making it difficult to demonstrate the value of investing time and money in organisational capacity.

Even though larger non-profits have more capacity-building capabilities and can focus on outcomes, smaller non-profits often view investment in organisational capacity as diverting resources away from programmes and services (Andreasen, A. R., 1999). Instead of employing proven metrics, the sector relies on ad hoc measures like the number of beneficiaries served, repeat visitors, or cost ratios. However, researchers emphasise the need for a more performance-oriented approach and a shift away from the program-centered focus currently prevalent in the non-profit sector.

According to Lowell et al. (2001) to achieve this transition, two critical factors were identified: effective management practices and addressing organisational capacity issues, such as organisational structure, long-term strategic plans, marketing expertise, and process efficiency. Nonetheless, the non-profit sector is hesitant to adopt for-profit business practices, and funding requirements from the government and other providers often prioritise program-centered strategies over performance-focused ones. Overcoming these obstacles is essential to achieving a balanced approach that integrates both programmes and performance for enhanced organisational effectiveness in non-profit organisations.

In conclusion, strategic management practices offer crucial benefits for non-governmental organisations (NGOs), enabling them to navigate complexities, enhance resource allocation, and align goals with outcomes. Research emphasises the positive impact of strategic planning on both NGOs, highlighting the role of formal planning processes in improving performance. Additionally, the intricate interplay between funding dynamics, donor influences, and organisational mission is explored, stressing the need for a balanced, performance-oriented approach in order to ensure lasting impact and sustainability. Addressing challenges such as funders' reluctance and program-centered focus is essential for maximising the potential of strategic management and achieving organisational effectiveness in the non-profit sector.

## Methodology

### 3.1 RESEARCH DESIGN

The purpose of the study is to examine the impact of the strategic plans of civil society organisations on their performance orientation. This study aims to analyse the strategic plans of civil society organisations to understand the extent to which they focus on performance objectives in the process of defining their mission. Furthermore, identifying the potential moderating roles of study type (distance, face-to-face, blended) and budget source in this effect is an important component of this study to gain a more comprehensive understanding of the factors influencing civil society organisations' strategic planning processes. This research aims to contribute to the strategic planning practices and performance management perspectives of civil society organisations.

The significance of the research is that understanding the impact of civil society organisations' strategic plans on their performance orientation is vital for assessing their



long-term success and societal contributions. Focusing on performance objectives when defining the mission of civil society organisations can ensure effective and efficient use of resources and increase the likelihood of organisations achieving their goals. Furthermore, understanding the moderating roles of the type of work (distance, face-to-face, blended) and budget source in this effect can clarify the impact of different variables that need to be considered when developing organisations' strategic planning processes. This research aims to contribute to the literature on the strategic management of civil society organisations and support their strategic planning processes to improve their effective and sustainable performance. The research model is given in Figure 5.

The hypotheses of the study were determined as follows.

H1: Strategic plan positively and significantly affects performance orientation.

H1a: Strategic plan positively and significantly affects goal orientation.

H1b: Strategic plan positively and significantly affects structure orientation.

H1c: Strategic plan positively and significantly affects strategy orientation.

H2: Field of activity has a moderating role in the effect of strategic plan on performance orientation.

H3: Budget source has a moderating role in the effect of strategic plan on performance orientation.

H4: There is a moderating role of the type of work in the effect of strategic plan on performance orientation.

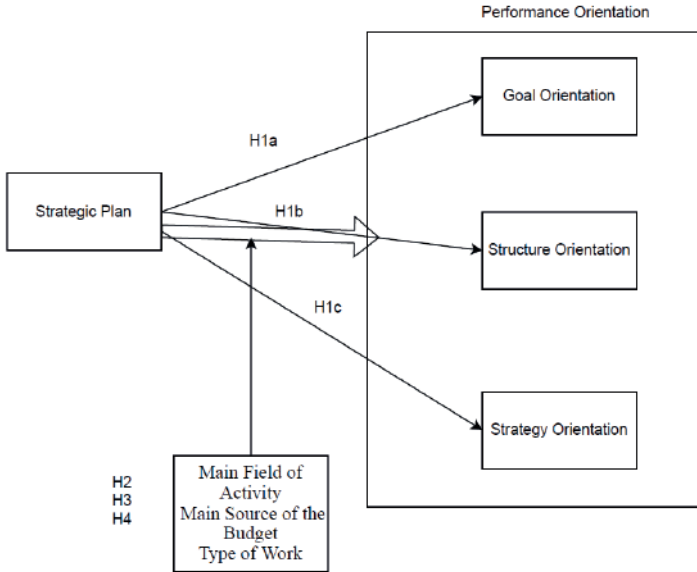


Figure 4. Research Model

### 3.2 RESEARCH SAMPLE

In line with the determined objectives, data was collected from 193 civil society organisations led by Syrians through a questionnaire.

### 3.3 DATA COLLECTION INSTRUMENT

The questionnaire method was employed as a tool for data collection. The questionnaire form comprises three components. The initial portion comprises demographic data of the non-governmental organisations involved in the study, as well as the officials of these organisations who responded to the questionnaire. The second portion comprises inquiries pertaining to the performance orientation scale. The third component comprises inquiries pertaining to the magnitude

of the strategic strategy. The scales are formatted as a 5-point Likert scale. Regarding performance orientation, a rating of 1 indicates insignificance, while a rating of 5 indicates high significance. In terms of strategic planning, a rating of 1 signifies never, while a rating of 5 signifies always.

### **3.4 SCALES**

While preparing the questionnaire form, Seo (2011) “Resource Dependence Patterns and Organisational Performance in Non-Profit Organisations” study was utilised for demographic questions, and Lin (2010) “Non-profit Revenue Diversification and Organisational Performance: An Empirical Study of Ner Jersey Human Service and Community Improvement Organisations” and Blackmon (2008) “Strategic Planning and Organisational Performance: An Investigation Using the Balanced Scorecard in Non-Profit Organisations” studies were utilised for questions.

### **3.5 DATA ANALYSIS**

The research data were analysed using SPSS and AMOS programmes. Frequency analysis, exploratory factor analysis, reliability analysis, and normal distribution test were performed in SPSS programme. Confirmatory factor analysis, structural equation model analysis and moderator effect analyses were performed with AMOS programs.

### **3.6 ANALYSIS AND FINDINGS**

#### **3.6.1. Demographic Findings**

Within the scope of the research, the findings of the gender, age and position of the civil society organisations’ officials who participated in the research are given first. The findings are given in Table 2.

*Table 2 Demographic Findings of Organisation Officials*

Gender	f	%
Male	154	79,8
Female	38	19,7
Total	192	99,5
Missing	1	,5
Total	193	100,0
Age	f	%
18-24	9	4,7
25-34	68	35,2
35-44	103	53,4
45-54	9	4,7
55-64	3	1,6
65 or more	1	,5
Total	193	100,0
Position	f	%
Director	14	7,3
Management Team member	52	26,9
Program Team member	87	45,1
Finance Team member	16	8,3
Other	24	12,4
Total	193	100,0

Of the officials of civil society organisations participating in the research, 154 were male and 38 were female. 1 person did not want to answer the gender question. 103 of them are aged between 35-44, 68 between 25-34, 9 between 45-54, 9 between 18-24, 3 between 55-64. 1 person is 65 and over. 87 of them work as programme team member, 52 as management team member, 16 as finance team member, 14 as director. 24 people work outside these positions.

Findings on the main (core) fields of activity of the civil society organisations participating in the research are given in Table 3.

**Table 3 Main Field of Activity**

Main Field of Activity	f	%
Education, Art and culture	26	13,5
Hygiene, water and sanitation ,Health	51	26,4
Development, Research and studies	29	15,0
Donors and support volunteer work, Religious	10	5,2
Law, advocacy and politics, Human Rights	39	20,2
Protecting livelihoods and food security	28	14,5
Media	10	5,2
Total	193	100,0

51 of the organisations participating in the research declared that they are mainly active in the fields of hygiene, water and sanitation, health, 39 in law, advocacy and politics, human rights, 29 in development, research and studies, 28 in protecting livelihoods and food security, 26 in education, art and culture, 10 in donors and support volunteer work, religious, 10 in media.

Findings on the average annual budgets of the organisations are given in Table 4.

**Table 4 Average Annual Budget**

Annual Average Budget	f	%
Less than \$50,000	25	13,0
Between \$50,000 and \$100,000	27	14,0
Between \$100,000 and \$500,000	34	17,6
Between \$500,000 and \$1,000,000	26	13,5
More than \$1,000,000	81	42,0
Total	193	100,0

The approximate annual budget of 81 organisations is more than \$1,000,000, 34 between \$100,000 and \$500,000, 27 between \$50,000 and \$100,000, 26 between \$500,000 and \$1,000,000 and 25 less than \$50,000.

Findings on the main source of the organisations' budgets are given in Table 5.

*Table 5 Main Source of the Budget*

Main Source of the Budget	f	%
Government funding	38	19,7
Individual donations	28	14,5
Foundations grants	55	28,5
Corporations or businesses	4	2,1
Earned income (e.g., fees for services, product sales)	9	4,7
International grants and funding	59	30,6
Total	193	100,0

59 of the organisations stated that the main source of their budget was international grants and funding, 55 were foundations grants, 38 were government funding, 28 were individual donations, 9 were earned income (e.g., fees for services, product sales) and 4 were corporations or businesses.

The findings regarding the activities that the organisations primarily finance are given in Table 6.

*Table 6 Prioritised Financed Activities*

Priority Financed Activities	f	%
Core funding	6	3,1
Project-based funding	137	71,0
Both core funding and project-based funding	47	24,4
Other	3	1,6
Total	193	100,0

137 of the organisations declared that they primarily finance project-based funding, 47 of the organisations declared that they primarily finance both core funding and project-based funding, 6 of the organisations declared that

they primarily finance core funding activities. 3 organisations stated that they primarily fund activities other than these activities.

Findings on the type of work of the organisations are given in Table 7.

*Table 7 Type of Work*

Type of Work	f	%
Fully online	16	8,3
Mixing online and physically	89	46,1
Fully physically	88	45,6
Total	193	100,0

89 of the organisations stated that they work both online and physically, 88 of them work completely physically and 16 of them work completely online.

Table 8 presents the findings regarding the timing of the organisations' transition to online working.

*Table 8 Time to Switch to Online Working*

Time to Switch to Online Working	f	%
Before COVID-19	53	27,5
During COVID-19	51	26,4
After COVID-19	21	10,9
Total	125	64,8
Missing	68	35,2
Total	193	100,0

53 of the organisations stated that they started working online before COVID-19, 51 during COVID-19 and 21 after COVID-19. 68 respondents did not want to answer this optional question.

Findings on whether the organisations have conducted a strategic plan in the last five years are given in Table 9.

*Table 9 Whether a Strategic Plan has been carried out within the last five years*

Strategic Plan within the Last Five Years	f	%
No	40	20,7
Yes	153	79,3
Total	193	100,0

153 of the organisations stated that they had conducted a strategic plan in the last five years, while 40 stated that they had not.

After this finding, it was asked which activities were included in the strategic plans of the organisations that conducted strategic plans. The findings related to this question are given in Table 10.

*Table 10 Content of the Strategic Plan*

Environmental assessment	f	%
I don't know	32	16,6
No	49	25,4
Yes	72	37,3
Total	193	100,0
development of mission statement	f	%
I don't know	15	7,8
No	19	9,8
Yes	119	61,7
Total	193	100,0
development of vision statement	f	%
I don't know	11	5,7
No	16	8,3
Yes	126	65,3
Total	193	100,0



development of values statement	f	%
I don't know	16	8,3
No	29	15,0
Yes	108	56,0
Total	193	100,0
development of strategy	f	%
I don't know	10	5,2
No	8	4,1
Yes	135	69,9
Total	193	100,0
development of objectives	f	%
I don't know	6	3,1
No	11	5,7
Yes	136	70,5
Total	193	100,0
development of performance measures	f	%
I don't know	21	10,9
No	26	13,5
Yes	106	54,9
Total	193	100,0
development of performance indicators	f	%
I don't know	19	9,8
No	28	14,5
Yes	106	54,9
Total	193	100,0
outside consultant	f	%
I don't know	26	13,5
No	53	27,5
Yes	74	38,3
Total	193	100,0

When the contents of the strategic plans of the organisations conducting strategic plans are examined, 72 participants stated that there is environmental assessment in their strategic plans, 119 participants stated that there is development of mission statement, 126 participants

stated that there is development of vision statement, 108 participants stated that there is development of values statement, 135 participants stated that there is development of strategy, 136 participants stated that there is development of objectives, 106 participants stated that there is development of performance measures, 106 participants stated that there is development of performance indicators and 74 participants stated that there is external consultant.

Table 11 presents the findings on the reasons for not implementing strategic plan activities of the organisations that did not implement a strategic plan.

*Table 11 Reasons for not implementing a strategic plan*

There is no need for formal planning	f	%
I don't know	18	9,3
No	14	7,3
Yes	8	4,1
Total	193	100,0
We do not have time for formal planning	f	%
I don't know	12	6,2
No	14	7,3
Yes	14	7,3
Total	193	100,0
We do not have the resources for formal planning	f	%
I don't know	8	4,1
No	13	6,7
Yes	19	9,8
Total	193	100,0

Of the 40 organisations that did not conduct strategic activities, 8 stated that the reason for not conducting strategic plan activities was that they did not need a plan, 14 stated that they did not have enough time and 19 stated that they did not have enough resources.

Findings on whether the organisations have mission statements are given in Table 12.

*Table 12 Finding on whether there is a mission statement*

Mission Statement	f	%
No	22	11,4
Yes	171	88,6
Total	193	100,0

171 of the organisations stated that they had a mission statement, while 22 stated that they did not have a mission statement.

### **3.6.2. Validity and Reliability**

After obtaining the demographic data, the strategic plan and performance orientation scales utilised in the analysis were subjected to validity and reliability assessments. Validity testing involved the utilisation of exploratory factor analysis, confirmatory factor analysis, and component validity analyses.

The findings of the exploratory factor analysis of the performance orientation scale are given in Table 13.

*Table 13 Exploratory Factor Analysis of Performance Orientation*

Items	goal orientation	structure orientation	strategy orientation
GO1	,570		
GO2	,586		
GO3	,692		
GO4	,845		
GO5	,755		
GO6	,582		
SO1		,730	
SO2		,553	
SO3		,789	
SO4		,688	
SO5		,622	
ST1			,655
ST2			,711
ST3			,767
ST4			,768
KMO: ,957 Approx. Chi-Square: 2827,336 df: 105 sig:0,000			
Total Variance Explained: 78,654%			

As a result of the exploratory factor analysis, a three-dimensional structure of the performance orientation scale was reached as goal orientation, structure orientation and strategy orientation. Factor loadings were determined between 0,570 and 0,845 for goal orientation dimension, between 0,553 and 0,730 for structure orientation dimension and between 0,655 and 0,768 for strategy orientation dimension. The Kaiser-Meyer-Olkin (KMO) value was obtained as 0,957 >0,60. Bartlett's Test of Sphericity result was found to be significant (sig<0.05). It was also found that the scale explained 78,654% of the total variance. These findings show that the sample size is sufficient for factor analysis.

Exploratory factor analysis findings of the strategic plan (Mission Achievement) scale are given in Table 14.

*Table 14 Exploratory Factor Analysis of Strategic Plan (Mission Achievement)*

Items	
M1	,804
M2	,752
M3	,824
M4	,847
M5	,821
M6	,769
M7	,772
M8	,790
M9	,845
M10	,891
M11	,887
M12	,855
M13	,612
M14	,773
KMO: ,940 Approx. Chi-Square: 2087,114 df: 91 sig:0,000 Total Variance Explained: 64,933%	

As a result of the exploratory factor analysis, a unidimensional structure of the strategic plan scale was reached. Factor loadings of the scale were obtained between 0,612 and 0,891. The KMO value was obtained as 0,940 >0,60. Bartlett's Test of Sphericity result was found to be significant (sig<0,05). It was also found that the scale explained 64,933% of the total variance. These findings show that the sample size is sufficient for factor analysis.

After the exploratory factor analysis, confirmatory factor analysis was conducted for the scales. The first level confirmatory factor analysis diagram of the performance orientation scale is given in Figure 5, the second level

confirmatory factor analysis diagram is given in Figure 6, and the confirmatory factor analysis diagram of the strategic plan scale is given in Figure 7.

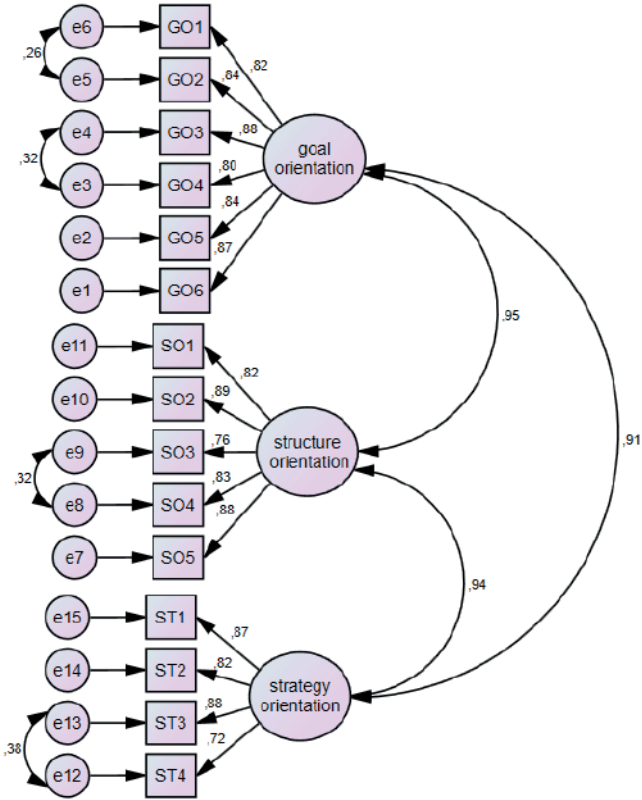


Figure 5. Performance Orientation 1st Level Confirmatory Factor Analysis

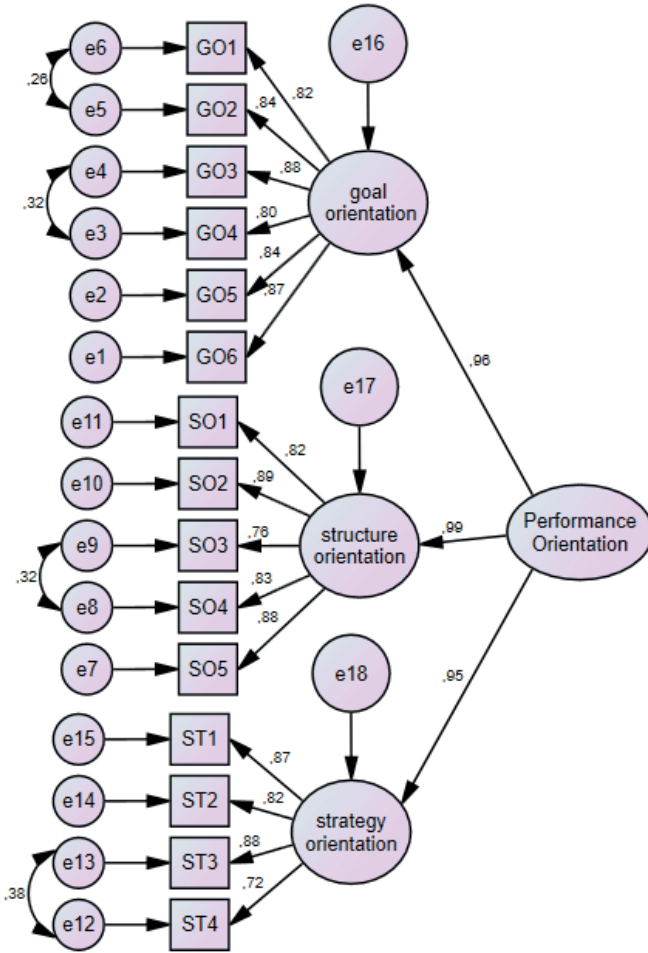


Figure 6. Performance Orientation 2nd Level Confirmatory Factor Analysis

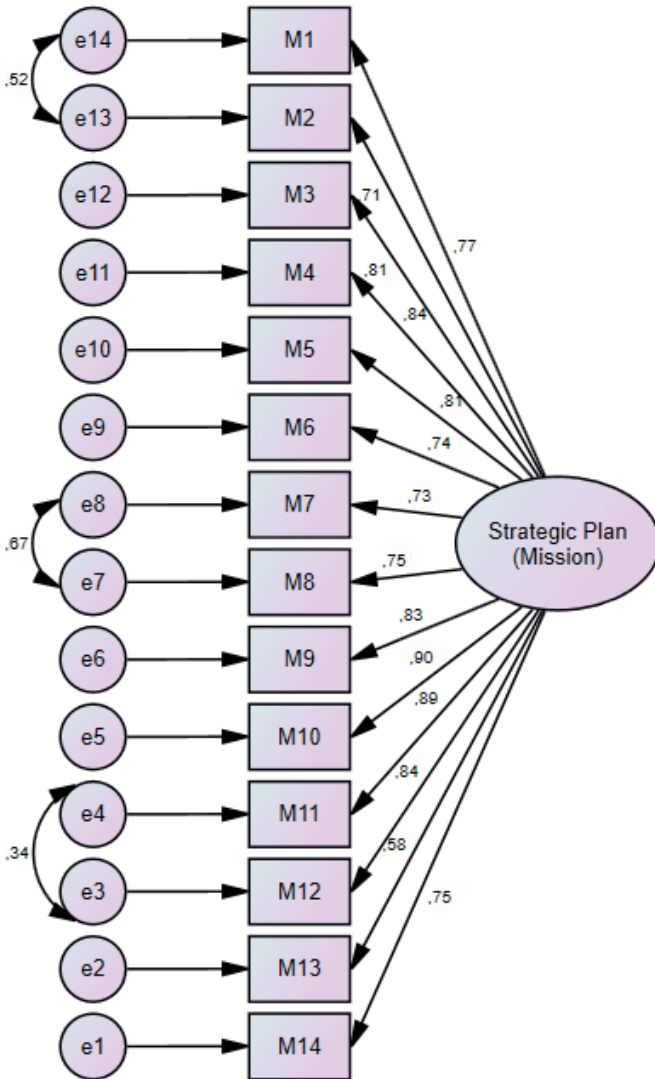


Figure 7. Strategic Plan Confirmatory Factor Analysis



As shown in Table 15, the scales' goodness-of-fit values were derived by confirmatory factor analysis.

*Table 15 Confirmatory Factor Analysis Goodness of Fit Values*

	CMIN	df	CMIN/ df	GFI	CFI	TLI	NFI	RMSEA	SRMR
<i>Acceptable Criterion</i>			≤5	≥.85	≥.90	≥.90	≥.90	≤.08	
Performance Orientation 1st Level	176,372	83	2,125	0,894	0,967	0,958	0,94	0,077	0,0314
Performance Orientation 2nd Level	176,372	83	2,125	0,894	0,967	0,958	0,94	0,077	0,0314
Strategic Plan	135,832	74	1,836	0,916	0,974	0,968	0,944	0,066	0,0290

As a result of both first and second-level confirmatory factor analyses, it was found that both scales provided acceptable goodness of fit values. Because the CMIN/df value less than 5, GFI value above 0.85, CFI, TLI and NFI values above 0.90, RMSEA and SRMR values below 0.08 are considered sufficient for acceptable fit (Hair et al, 2017). Since the performance orientation scale is two-dimensional, the same goodness of fit values were obtained in both first and second-level confirmatory factor analyses.

After the exploratory and confirmatory factor analyses, reliability analyses and component validity test were conducted. The findings are given in Table 16.

*Table 16 Reliability and Component Validity*

	Cronbach's Alpha	N of Items	AVE	CR
Performance Orientation	,968	15	,698	,973
Goal Orientation	,939	6	,710	,936
Structure Orientation	,925	5	,700	,921
Strategy Orientation	,899	4	,675	,894
Strategic Plan	,957	14	,616	,956

As a result of the reliability analyses, it was found that the scales were highly reliable since the alpha coefficient value for all scales was above 0.80. In addition, since  $AVE > 0.50$ ,  $CR > 0.70$  and  $CR > AVE$  were calculated for all scales, it was determined that all scales provided component validity.

Following the validity and reliability analyses, an examination was conducted to determine if the data had a normal distribution. The analyses involved examining the skewness and kurtosis values for this reason. The results are presented in Table 17.

*Table 17 Normal Distribution Test*

	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
GO1	3,948	,9829	-,627	,175	-,470	,348
GO2	3,907	,9138	-,559	,175	-,247	,348
GO3	3,746	1,0066	-,586	,175	-,329	,348
GO4	3,819	1,0069	-,742	,175	,016	,348
GO5	3,710	1,0402	-,601	,175	-,272	,348
GO6	3,653	1,1081	-,624	,175	-,375	,348
SO1	3,819	1,0017	-,665	,175	-,183	,348
SO2	3,855	1,0306	-,888	,175	,339	,348
SO3	3,720	1,0381	-,546	,175	-,300	,348
SO4	3,741	1,0182	-,688	,175	,073	,348
SO5	3,694	1,0872	-,767	,175	-,021	,348
ST1	3,834	,9914	-,666	,175	-,127	,348
ST2	3,492	1,0058	-,304	,175	-,448	,348
ST3	3,756	1,0546	-,683	,175	-,232	,348
ST4	3,922	1,0151	-,869	,175	,324	,348
M1	3,439	1,0795	-,294	,186	-,375	,369
M2	3,579	1,0563	-,301	,186	-,428	,369
M3	3,918	1,0025	-,649	,186	-,175	,369
M4	3,713	1,0872	-,464	,186	-,542	,369
M5	3,871	1,0209	-,645	,186	-,119	,369
M6	3,643	1,0382	-,421	,186	-,361	,369
M7	3,865	,9577	-,499	,186	-,138	,369
M8	3,877	1,0012	-,640	,186	-,019	,369
M9	3,655	1,1184	-,357	,186	-,768	,369
M10	3,725	1,0518	-,411	,186	-,533	,369
M11	3,819	1,0215	-,332	,186	-,789	,369
M12	3,778	1,0277	-,430	,186	-,537	,369
M13	3,526	1,1289	-,352	,186	-,630	,369
M14	3,591	1,0271	-,297	,186	-,522	,369

According to the findings of the analyses, it was determined that the skewness and kurtosis values of all items of the scales were between -2 and +2. This finding means that the scales show a normal distribution (Lin et all, 106).

### 3.7 RESULT OF HYPOTHESIS TESTING

In order to test hypothesis H1, structural equation modelling analysis was performed. The analysed model is given in Figure 8.

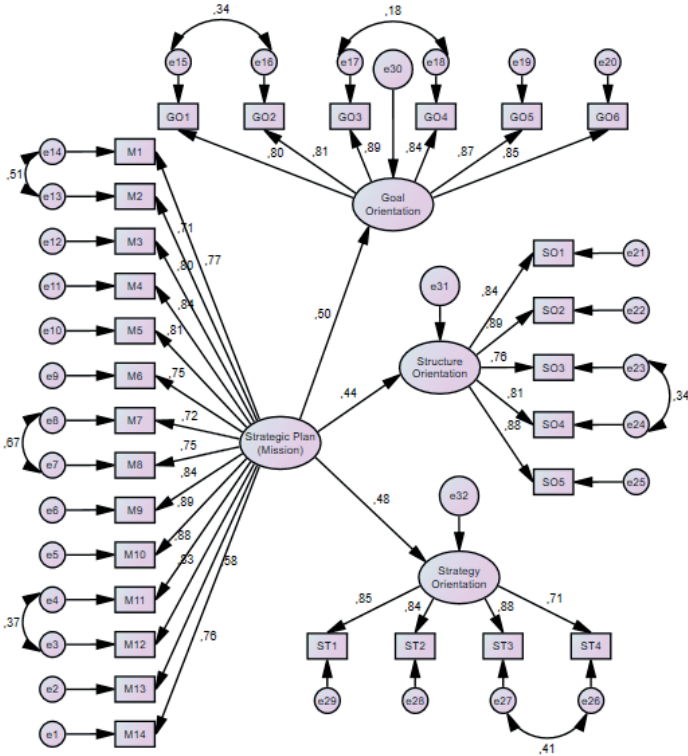


Figure 8. Structural Equation Model

Goodness of fit values obtained for the structural equation model are given in Table 18.

*Table 18 Model Goodness of Fit Values*

	CMIN	df	CMIN/ df	GFI	CFI	TLI	NFI	RMSEA	SRMR
<i>Acceptable Criterion</i>			$\leq 5$	$\geq .85$	$\geq .90$	$\geq .90$	$\geq .90$	$\leq .08$	$\leq .08$
Model	546,191	367	1,488	0,856	0,964	0,959	0,905	0,053	0,041

Since the CMIN/df value is less than 5, GFI value is above 0.85, CFI, TLI and NFI values are above 0.90 and RMSEA and SRMR values are below 0.08, the model meets the goodness of fit criteria.

The analysis findings of the structural equation model are given in Table 19.

*Table 19 Structural Equation Model Analysis Results*

Analysis Path			B	$\beta$	S.E.	C.R.	p
Goal orientation	<---	Strategic plan	0,542	0,502	0,085	6,368	***
Structure orientation	<---	Strategic plan	0,499	0,435	0,089	5,592	***
Strategy orientation	<---	Strategic plan	0,469	0,475	0,085	5,531	***

As a result of the analysis of the structural equation model, it was determined that the strategic plan (Mission Achievement) has a significant positive effect on goal orientation, structure orientation and strategy orientation. As a result of the analysis, hypotheses H1a, H1b and H1c were supported.

After the analysis of the structural equation model, the interaction1 variable consisting of the product of the independent variable strategic plan and the moderator variable field of activity was created in order to test the hypothesis “H2: Field of activity has a moderating role in the effect of strategic plan on performance orientation.” Then, the analysis was carried out with path analysis in the AMOS programme. The analysed model is given in Figure 9.

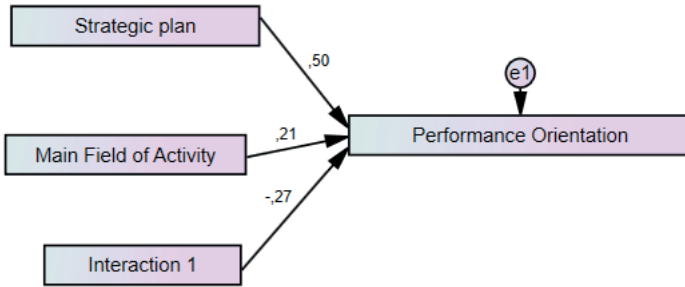


Figure 9. Main Activity Area Moderator Path Analysis

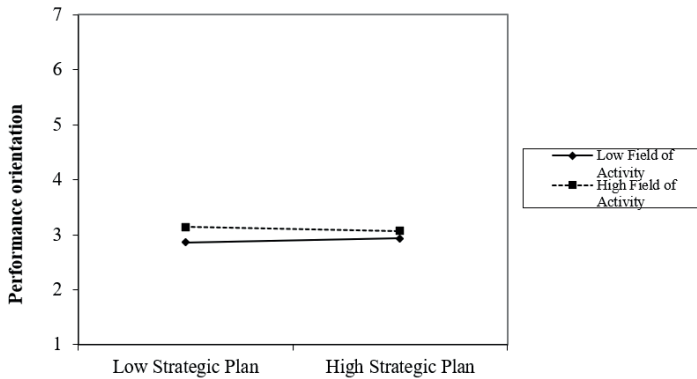
Moderator analysis findings are given in Table 20.

Table 20 Main Field of Activity Moderator Analysis Results

			B	$\beta$	S.E.	C.R.	P
Performance orientation	<---	Strategic plan	0,599	0,499	0,069	8,655	***
Performance orientation	<---	Main Field of Activity	0,104	0,206	0,029	3,57	***
Performance orientation	<---	Interaction 1	-0,034	-0,268	0,007	-4,66	***

As a result of the analysis, it was determined that the strategic plan, the main field of activity and the interaction 1 variable significantly affected performance orientation at the same time ( $p < 0.05$ ). This finding shows that the main field of activity has a moderating role in the effect of a strategic plan on performance orientation. As a result of the analysis, the H2 hypothesis was supported.

The graphical representation of the moderator effect is given in Figure 10.



*Figure 10. Activity Area Moderator Effect*

In order to test the hypothesis “H3: Budget resource has a moderating role in the effect of strategic plan on performance orientation,” interaction 2 variable was created by multiplying the independent variable strategic plan and the moderating variable budget resource. Then, the analysis was carried out with path analysis in AMOS programme. The analysed model is given in Figure 11.

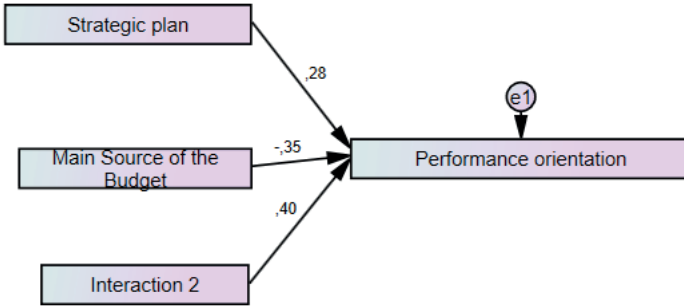


Figure 11. Budget Source Moderator Path Analysis

Moderator analysis findings are given in Table 21.

Table 21 Budget Source Moderator Analysis Results

			B	$\beta$	S.E.	C.R.	P
Performance orientation	<---	Strategic plan	0,332	0,277	0,069	4,799	***
Performance orientation	<---	Main Source of the Budget	-0,141	-0,352	0,023	-6,083	***
Performance orientation	<---	Interaction 2	0,038	0,397	0,005	6,867	***

As a result of the moderator analysis, it was determined that strategic plan, budget source and interaction 2 variables affect performance orientation significantly at the same time ( $p < 0.05$ ). This finding means that budget source has a moderating role in the effect of strategic plan on performance orientation. As a result of the analysis, hypothesis H3 was supported.



The graphical representation of the moderating effect is given in Figure 12.

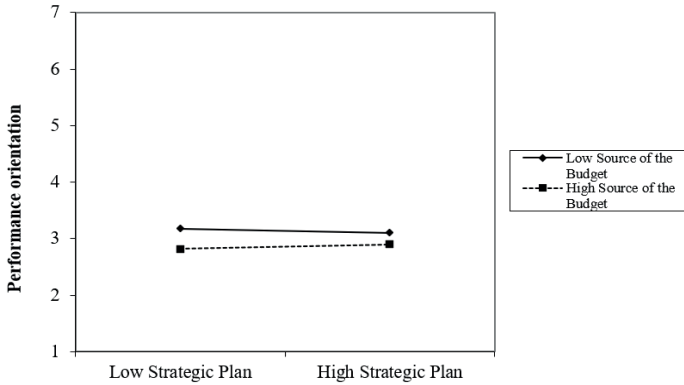


Figure 12. Budget Source Moderator Effect

In order to test the hypothesis “H4: The type of work has a moderating role in the effect of strategic plan on performance orientation”, interaction 3 variable was created by multiplying the independent variable strategic plan with the moderating variable type of work. Then, the analysis was carried out with path analysis in the AMOS programme. The analysed model is given in Figure 13.

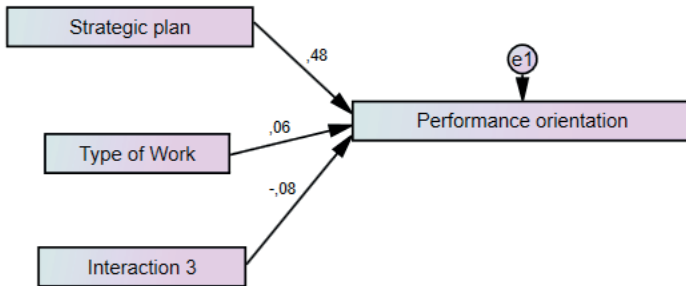


Figure 13. Type of Study Moderator Path Analysis

Moderator analysis findings are given in Table 22.

*Table 22 Moderator Analysis Results for Study Type*

			B	$\beta$	S.E.	C.R.	P
Performance orientation	<---	Strategic plan	0,537	0,485	0,069	7,733	***
Performance orientation	<---	Type of Work	0,085	0,062	0,086	0,983	0,326
Performance orientation	<---	Interaction 3	-0,024	-0,085	0,018	-1,353	0,176

As a result of the moderator analysis, type of work and interaction 3 variables did not significantly affect performance orientation. Therefore, there is no moderator role of work type. As a result of the analysis, the H4 hypothesis is rejected.

*Table 23 The supported and unsupported hypotheses of the study*

	Supported
H1: Strategic plan positively and significantly affects performance orientation.	YES
H1a: Strategic plan positively and significantly affects goal orientation.	YES
H1b: Strategic plan positively and significantly affects structure orientation.	YES
H1c: Strategic plan positively and significantly affects strategy orientation.	YES
H2: Field of activity has a moderating role in the effect of strategic plan on performance orientation.	YES
H3: Budget source has a moderating role in the effect of strategic plan on performance orientation.	YES
H4: There is a moderating role of the type of work in the effect of strategic plan on performance orientation.	NO



## Conclusions, Discussion and Recommendations

### 4.1 CONCLUSIONS AND DISCUSSION

In this study, the effect of strategic plans of non-profit civil society organisations on goal orientation, structure orientation and strategy orientation from the dimensions of performance orientation was investigated. In addition, the moderating effect of the main field of activity, the main source of budget and the type of work on the effect of strategic plans on performance orientation were investigated.

As a result of the structural equation modelling analysis, it was found that the strategic plan has a significant positive effect on goal orientation (H1a). This is an important finding. Because, goal orientation is an important dimension of the strategic plan and represents the points that the organisation should focus on in order to achieve its goals. This means that the organisation should clearly define its strategic goals, take concrete steps to achieve these goals and concentrate its resources and efforts to achieve these goals. Therefore, the

finding reveals the importance of the strategic plan in the process of achieving the goals of organisations. The finding also shows that it contributes to a more successful and effective performance of organisations towards their goals.

As a result of the analysis, it was found that strategic planning has a significant positive effect on structure orientation (H1b). This is an important finding. This finding means that the performance orientation approach, which is prominent in the strategic planning process, positively affects the internal structure, functioning and resource management of the organisation. In other words, organisations can create a more efficient, effective and directive structure by adopting performance orientation principles while making the necessary structural arrangements to achieve strategic goals. Indeed, for non-profit civil society organisations, structure orientation refers to how effective and efficient the internal structure and functioning of the organisation is, how resources are managed and how processes are organised. The finding shows that the performance orientation approach in the strategic planning process of organisations has a positive impact on organising the internal functioning of organisations and making structural changes. In other words, while organisations take the necessary steps to achieve their strategic goals, they also organise their internal structures more effectively and use their resources more efficiently. This helps organisations move towards their goals more successfully.

As a result of the analysis, it was found that strategic plan has a significant positive effect on strategy orientation (H1c). This is also an important finding. Strategy orientation is related to the extent to which the organisation focuses on the strategic goals it has set and how it develops a strategy to achieve these goals. The finding shows that the strategies adopted by strategic planning to improve the performance

of the organisation are effective and that the planning process to focus on the strategic goals is important. In other words, strategic planning of organisations helps them to act effectively in developing and focusing on strategies to achieve certain goals.

As a result of the moderator effect analysis, it was found that the main fields of activity of non-profit organisations have a moderating role in the effect of strategic planning on performance orientation (H2). This finding indicates that the main fields of activity (i.e. core functions or core activities) of the organisations play a determining role in the effect of strategic planning on performance orientation in non-profit civil society organisations. The moderator role refers to the role of another variable that changes or influences the relationship between a variable and the relationship under investigation. Therefore, while examining the effect of strategic planning on performance orientation, it was observed that the core activities of organisations have a moderating effect on this relationship. This means that the core activities or main functions of organisations change the extent to which strategic planning influences performance orientation. For example, if a particular civil society organisation is active in the field of education, the impact of strategic planning on performance orientation may vary in line with the requirements, priorities and challenges of this field. The strategic planning of organisations in the field of education may be geared towards improving student achievement, which may have a different impact on performance orientation.

As a result of the moderator effect analysis, it was found that the main sources of the budget of non-profit organisations have a moderating role in the effect of strategic planning on performance orientation (H3). This finding indicates that the main sources of the organisations' budgets

(e.g. public funding, donations, aid from international organisations) play a moderating role in the impact of strategic planning on performance orientation in non-profit civil society organisations. In this case, when examining the impact of strategic planning on performance orientation, it was found that the resource distribution or resource structure of the organisations' budgets had a regulating effect on this relationship. In other words, the types and amounts of budgetary resources obtained by organisations play a decisive role in shaping strategic planning processes and performance orientation. For example, if an organisation relies heavily on public funding, its strategic planning may be more focused on public policies, which may affect its performance orientation. Similarly, if another organisation relies heavily on donations, its strategic planning may focus on donor expectations or the use of donations, which may have a different impact on its performance orientation.

As a result of the moderator effect analysis, it was found that the working types of non-profit organisations do not play a moderating role in the effect of strategic planning on performance orientation (H4). This finding indicates that the impact of strategic planning on performance orientation in non-profit civil society organisations is not moderated by the work types of the organisations (face-to-face, distance, online or mixed work methods). Therefore, working types do not change or influence the relationship between strategic planning and performance orientation. In this case, it may be unnecessary or unimportant to consider work types to identify and enhance organisations' performance orientation.

## **4.2 LIMITATIONS OF RESEARCH**

One of the main limitations of this research is the challenge of reaching all non-governmental organisations in

Türkiye. The extensive number and diverse nature of NGOs operating in the country present practical constraints in obtaining comprehensive and representative data.

The civil society in Türkiye is characterised by a vibrant and dynamic landscape with a considerable number of NGOs operating across various sectors and regions. Registering NGOs in Türkiye is relatively straightforward, leading to a significant proliferation of these organisations. While official records and databases, such as the Ministry of Interior's DERBİS (Central Civil Society Information System), may provide a list of registered NGOs, they may not capture all existing organisations, particularly those operating at the grassroots level or in remote areas.

Moreover, reaching out to every NGO in Türkiye can be logistically challenging and time-consuming. Some NGOs may lack an online presence or updated contact information, making it difficult to establish direct communication. Language barriers may also be encountered, as not all NGOs in Türkiye may have English-speaking representatives readily accessible for data collection purposes.

As a result, the research sample limited to a subset of NGOs that can be feasibly contacted and willing to participate. This could potentially lead to biased representation, with some smaller or less visible organisations being underrepresented in the study. Consequently, the findings and conclusions drawn from the research may not fully capture the perspectives and experiences of all NGOs in Türkiye, limiting the generalizability of the results.

To mitigate this limitation, the research may employ various sampling techniques, such as stratified sampling, to ensure a diverse and representative sample of NGOs in Türkiye. Additionally, establishing collaborations with umbrella organisations, networks, or platforms that bring



together multiple NGOs can facilitate broader outreach and engagement. Researchers may also consider utilising a mixed-methods approach, incorporating both quantitative and qualitative data, to gain a more comprehensive understanding of the research topic.

By acknowledging and discussing this limitation in the thesis, readers can better interpret the findings and understand the potential implications of the research within the context of the challenges faced in data collection. Addressing the limitations demonstrates the researcher's awareness of the study's scope and potential biases, and it encourages future researchers to build upon this work and overcome similar challenges in future investigations.

## **4.3 CONCLUSIONS AND RECOMMENDATIONS**

### **4.3.1 Recommendations to Civil Society Organisations**

It is important that the goals of civil society organisations are clear, measurable and achievable. Organisations should clearly define and monitor these goals in their strategic planning and determine concrete steps to achieve them. Internal structure, functioning and effective use of resources is a determining factor in the performance of organisations. By reviewing their internal structures, organisations can make arrangements to increase efficiency, optimise their processes and manage their resources more effectively. It is important how strategic planning will contribute to the overall objectives of the organisation. Organisations can be more effective in achieving their goals with the strategies they determine. Therefore, priority should be given to aligning strategies with objectives and directing resources towards strategic objectives. Organisations can focus on building

their capacity in areas such as staff training, technological infrastructure improvements and strengthening management skills. This can facilitate the implementation of strategic planning and improve performance. Follow-up, continuous monitoring and evaluation processes should be established for the set targets. In this way, organisations can evaluate the effectiveness of their strategic plans and take corrective steps when necessary. In order to adapt quickly to changing conditions, organisations should increase their flexibility and create their strategic plans in a flexible structure.

Organisations should first consider their strategic objectives when managing their budget resources. An analysis should be made on which resource can be used most effectively for which activity or strategy and the allocation of resources should be arranged accordingly. Organisations should integrate budgetary resources into the planning process while developing their strategic plans. Budgetary resources should be a guide in determining how to use them most effectively to achieve strategic objectives. Overdependence on one source can make organisations vulnerable to uncertainties. Therefore, organisations can develop strategies to generate revenue from different sources and increase the diversity of sources. Customising strategic planning according to areas of activity can ensure that resources are directed to these areas more effectively. The focus can be on which areas of activity can be supported more effectively with which resources. In order to adapt to changing conditions more quickly, organisations can create structures that can provide flexibility on budget and activity areas. In this way, they can be more resistant to rapid changes.

#### **4.3.2. Recommendations to Researchers**

Researchers could examine the relationships between goal orientation, structure orientation and strategy orientation in more detail. More in-depth analyses can be conducted to understand which factors affect these sub-dimensions more and how they may vary, especially in certain sectors or in different types of organisations. Comparative studies can be conducted in different geographical regions or among civil society organisations of different sizes. These studies can reveal how the relationships between strategic planning and performance orientation may vary according to cultural, economic or organisational differences. Long-term follow-up studies can be conducted on the effects of strategic planning on the performance of civil society organisations. This could help to assess the long-term impact of strategic plans and to understand the extent to which the goals set are being achieved. Multivariate analyses can be conducted for a more comprehensive assessment of the factors affecting performance orientation. For example, more comprehensive models can be developed to understand the effects of factors such as the size of organisations, financial resources and leadership structure on performance orientation. It is important to investigate the effects of management and strategy practices on performance orientation and strategic planning processes in civil society organisations. Further research can be conducted to understand which management practices or strategy implementations have a performance-enhancing effect.

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**APPENDIX A: SCALE ITEMS**

Performance Orientation Items
GO1: Importance of goal setting to determining high performance
GO2: Importance of goal clarity and accessibility to organisations members in determining high performance
GO3: Importance of how long-term decisions are made to high performance
GO4: Importance of the character of decision-making process to high performance
GO5: Importance of the decision-making structure to high performance
GO6: Importance of the clarity of day-to-day decision-making process to high performing organisations
SO1: Importance of organisational structure to high performing NGOs
SO2: Importance of effective communication to high performance
SO3: Importance of appropriate span of control (and hierarchy) to high performance
SO4: Importance of the design of task structure to high performance
SO5: Importance of having clear measures of effectiveness to high performing NGOs
ST1: Importance of appropriate overall strategy in high performing NGOs
ST2: Importance of specific, intervening strategies to high performance
ST3: Importance of interdependence in high performing organisations
ST4: Importance of survival to high performance of NGOs

Strategic Plan Items
M1: Our mission is used to monitor performance
M2: Our mission is used to make decisions
M3: I understand how my job helps to achieve our mission
M4: Our mission statement helps me to understand how my organisation sets priorities
M5: Strategy is important to our mission
M6: Our strategy is achievable
M7: My day to day duties help us to achieve our mission
M8: My co-workers day to day duties help us to achieve our mission
M9: Our mission is the driving force for this Organisation
M10: Our organisation's actions are consistent with our mission
M11: Our organisation's actions are consistent with our vision
M12: Our organisation's actions are consistent with our core values
M13: We consistently meet the foundation for performance established in our mission statement
M14: We consistently meet the criteria for performance established in our vision statement

## APPENDIX B: QUESTIONNAIRE

**The moderating roles of funding and work type in the relation between strategic planning and performance - the case of Syrian NGOs in Türkiye**

Dear Participant,

Thank you for taking the time to participate in this survey. This survey takes **6-8 minutes**, your feedback is essential for our research on *The moderating roles of funding and work type in the relation between strategic planning and performance - the case of Syrian NGOs in Türkiye*.

Rest assured that all information you provide will be kept strictly confidential and used for research purposes only. Your responses will be anonymized and aggregated to ensure privacy. By participating in this survey, you will contribute to filling this research gap and helping us gain a better understanding of the challenges and opportunities faced by NGOs in Türkiye. Your insights on strategic planning, funding sources, work types, and performance indicators are valuable and will contribute to enhancing our understanding. Your participation will greatly contribute to advancing our knowledge of NGO management and strategic planning in Türkiye.

Participation in this survey is voluntary, and your decision to participate or not will have no impact on your relationship with any organisations or individuals. Your honest and thoughtful responses are greatly appreciated.

If you have any concerns or questions regarding this survey, please feel free to contact me at [rami.magharbeh@gmail.com](mailto:rami.magharbeh@gmail.com).

Thank you for your time and cooperation.

Sincerely,

Rami MAGHARBEH

Gaziantep University

## **Section A. General Information**

1. What is your gender?
  - Male
  - Female
  - Prefer not to say
2. What is your age?
  - 18-24
  - 25-34
  - 35-44
  - 45-54
  - 55-64
  - 65 or more
3. What is your position within the organisation?
  - Director
  - Management Team member
  - Program Team member
  - Finance Team member
  - Other (please specify)
4. In which of the following areas does your organisation operate?
  - Media
  - Education
  - Art and culture
  - Protecting livelihoods and food security
  - Hygiene, water and sanitation

- Development
  - Law, advocacy and politics
  - Donors and support volunteer work
  - Religious
  - Human Rights
  - Health
  - Research and studies
  - Other (please specify):
5. What is your annual organisational budget approximately?
- Less than \$50,000
  - Between \$50,000 and \$100,000
  - Between \$100,000 and \$500,000
  - Between \$500,000 and \$1,000,000
  - More than \$1,000,000
6. Which of the following is the source of your budget?
- Government funding
  - Individual donations
  - Foundations grants
  - Corporations or businesses
  - Membership fees or dues
  - Earned income (e.g., fees for services, product sales)
  - International grants and funding
  - Other (please specify)
7. What is your organisation primarily fund?

- Core funding
  - Project-based funding
  - Both core funding and project-based funding
  - Other (please specify)
8. What is your organisation's type of work?
- Fully online
  - Mixing online and physically
  - Fully physically
  - Other (please specify)
9. If your organisation has switched to an online working system, when did this happen? (optional)
- Before COVID-19
  - During COVID-19
  - After COVID-19
  - Other (please specify)

### **Section B. Strategic Planning**

10. Please indicate the response that most closely matches your agency's strategic planning efforts.

11.

	Not Important
Importance of goal setting to determining high performance:	
Importance of goal clarity and accessibility to organisations members in determining high performance	
Importance of how long-term decisions are made to high performance	
Importance of the character of decision-making process to high performance	
Importance of the decision-making structure to high performance	
Importance of the clarity of day-to-day decision-making process to high performing organisations	
Importance of organisational structure to high performing NGOs	
Importance of effective communication to high performance	
Importance of appropriate span of control (and hierarchy) to high performance	
Importance of the design of task structure to high performance	
Importance of having clear measures of effectiveness to high performing NGOs	
Importance of appropriate overall strategy in high performing NGOs	
Importance of specific, intervening strategies to high performance	
Importance of interdependence in high performing organisations	
Importance of survival to high performance of NGOs	

12. My organisation has undertaken strategic planning activities within the last five years

Yes/No

**If Yes:**



13. Our strategic planning activities included	Yes	No	I don't know
environmental assessment			
development of mission statement			
development of vision statement			
development of values statement			
development of strategy			
development of objectives			
development of performance measures			
development of performance indicators			
outside consultant			

**If No:**

14. My organisation did not perform strategic planning activities because	Yes	No	I don't know
There is no need for formal planning			
We do not have time for formal planning			
We do not have the resources for formal planning			

15. We have a mission statement

Yes/No

**If yes:**

### **Section C. Mission Achievement**

Please respond to the following statements based on upon your view of the organisation’s mission statement and mission achievement over the past operating year.

1. Please indicate your level of agreement with each statement with (1) being never and (5) always.

	Never				Always
Our mission is used to monitor performance	1	2	3	4	5
Our mission is used to make decisions	1	2	3	4	5
I understand how my job helps to achieve our mission	1	2	3	4	5
Our mission statement helps me to understand how my organisation sets priorities	1	2	3	4	5
Strategy is important to our mission	1	2	3	4	5
Our strategy is achievable	1	2	3	4	5
My day to day duties help us to achieve our mission	1	2	3	4	5
My co-workers day to day duties help us to achieve our mission	1	2	3	4	5
Our mission is the driving force for this organisation	1	2	3	4	5
Our organisation’s actions are consistent with our mission	1	2	3	4	5
Our organisation’s actions are consistent with our vision	1	2	3	4	5
Our organisation’s actions are consistent with our core values	1	2	3	4	5
We consistently meet the foundation for performance established in our mission statement	1	2	3	4	5
We consistently meet the criteria for performance established in our vision statement	1	2	3	4	5

**If no: survey finishes**

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