

**ANALYSIS OF STRATEGIC PLANNING PRACTICES ON PERFORMANCE OF
SMES IN NAKAWA DIVISION, KAMPALA, UGANDA**

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DECLARATION AND APPROVAL

Declaration

This Project is my original work and has not been presented for any academic award in any institution.

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Approval

The research project presented by the candidate was carried under my supervision.

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DEDICATION

This Project is dedicated to my Mother Namayanja Sarah, wife, Nakitende Shakira, and my children who has supported me both financially and spiritually.



ACKNOWLEDGEMENT

My utmost gratitude goes to God who has provided me with an enabling environment both financially and wellbeing throughout the pursuit of this degree. Secondly, I also want to extend my gratitude to my supervisor, Dr. Evans Nyamboga Mandere for the continued holistic support towards the pursuit of my degree to success. In the same vein I would like to appreciate my family for having continually supported me during tough times while in pursuit of my degree; Mum Namayanja Sarah, wife, Nakitende Shakira who has supported me both financially and spiritually. It is also dedicated to my children Nabukeera Sophie Tahira, Matovu Hassan who have encouraged me through our prayers, love and support that I received during the study.

ABSTRACT

Strategic planning intends to address three main goals. First and foremost, it seeks to understand the core issues which the organization would want to achieve which culminates in the scrutiny of the vision and mission. Secondly, it seeks to design a comprehensive step-by-step guide framework for achieving goals, and lastly; providing a clear course of action for achieving set priorities in the future. The main purpose of this study was to analyze Strategic Planning Practices on Performance of SMEs in Nakawa Division, Kampala, Uganda. The specific objectives of the study were: To establish influence of contingency planning, goal setting, balanced scorecard and forecasting on performance of SMEs in Nakawa Division, Kampala. The study drew on the following theories: dynamic capabilities' theory, contingency planning theory, goal setting theory and balanced scorecard. This study adopted a cross sectional survey design based on both quantitative and qualitative approaches. This study focused on SME owners and employees such as managers, human resources, operations among other employees that may have relevant information concerning this study. Nakawa division has several SMEs that cut across all sectors (Nakawa SME register, 2023). But this study focused on Manufacturing SMEs confined in designated industrial areas of Nakawa Division and only those that have been in business for not less than 5 years. This therefore constituted a study population of 120 SMEs (Nakawa SMEs register, 2023) and census sampling was applied. > The data for this study was collected using questionnaires that had both open-ended and closed-ended questions. To check if the research tools were reliable and valid, Cronbach's alpha was used. Items in the questionnaire with an alpha value above 0.7 showed that the tool was consistent. The data was analyzed using both descriptive and inferential statistics with the help of the Statistical Package for Social Sciences (SPSS). Descriptive methods such as mean, standard deviation, and percentages were used to explain the data. Regression analysis was used for the inferential part. The results were presented in tables and figures. Major findings were that Forecasting ($r = 0.710$) shows the strongest positive relationship with SME performance, followed by Contingency Planning ($r = 0.645$), Goal Setting ($r = 0.559$), and Balanced Scorecard ($r = 0.550$), all highlighting varying degrees of positive influence. In conclusion therefore Forecasting and Contingency Planning are critical for enhancing SMEs' adaptability and decision-making. Goal Setting and Balanced Scorecard contribute moderately but require further improvement for maximum impact. The study recommends that SMEs should prioritize accurate forecasting and robust contingency planning. Enhancing goal-setting frameworks and effectively leveraging balanced scorecards can further optimize their performance.

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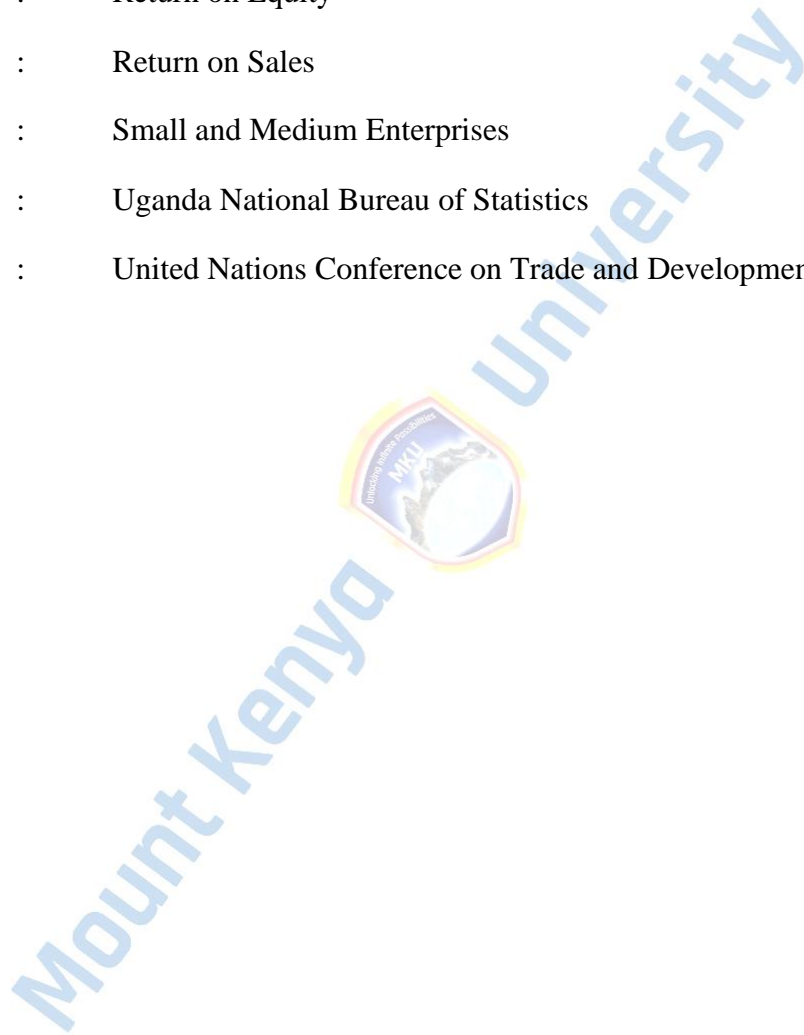
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LIST OF ABBREVIATIONS AND ACRONYMS

GDP	:	Gross Domestic Product
GEM	:	Global Entrepreneurship Monitor
KCCA	:	Kampala Capital City Authority
ROA	:	Return on Assets
ROE	:	Return on Equity
ROS	:	Return on Sales
SMEs	:	Small and Medium Enterprises
UBOS	:	Uganda National Bureau of Statistics
UNCTAD	:	United Nations Conference on Trade and Development.



CHAPTER ONE

INTRODUCTION

1.0 Introduction

This study seeks to examine the relationship between strategic planning practices and performance of SMEs. The section elaborates the background to the study, purpose, research objectives and questions, significance of the study, scope of the study, limitations of the study, and operational definitions of key terms

1.1 Background to the Study

Strategic planning is a process through which the business determines the course of action for achieving intended goals and objectives upon a careful and thoughtful alignment of strengths to the opportunities that are available in a given environment (Mashingaidze, Phiri & Bomani, 2021). It provides the roadmap the organization goes through to define long-term objectives, implementation strategy and evaluating a system for monitoring to guarantee that implementation is according to plan (Ahmad & Ahmad, 2019; Eller, Alford, Kallmünzer & Peters, 2020). As emphasized by George, Walker and Monster (2019), strategic planning is a collective and explicit in the sense that it necessitates working with different departments to critically analyze the external and internal environment; and formulating a plan, acceptable methods and tactics that can minimize potential threats that would compromise attainment of long-term objectives.

Strategic planning has become popular more so among small and medium enterprises (SMEs) because it guides on how these enterprises can respond to dynamic and difficult scenarios (Mulyaningsih, Danial, Komariah, Firdausijah & Yuniarti, 2023). Moreover, it enables SMEs to critically think on how best to maneuver in order to survive and sustain operations, without the exception of small and medium enterprises (Ahmad & Ahmad,

2019; Eller, Alford, Kallmünzer & Peters, 2020). SMEs across the globe are adopting various strategic planning practices as a mechanism for stimulating their performance (Bosco, Moses & David, 2023; Waiganjo, Godinic & Obrenovic, 2021).

For instance, in Europe, small and medium enterprises are engaging in strategic planning practices such as contingency planning, and setting new goals to keep their businesses afloat. In particular, during the COVID-19 pandemic, more than 89% of small and medium enterprises changed their objectives to derive a game plan of responding to the turbulent market by reorganizing resources to match the prevailing challenges (International Labour Organization, 2023). In China, SMEs are mainly concentrating on forecasting as a mechanism for achieving desired performance. Notably, Zhang (2023) reveals that firms have become more aggressive in making sure they set appropriate goals and invest in research and development to make appropriate forecasts to fulfill expectations of customers. Moreover, most SMEs are hiring more skilled personnel to minimize productivity risk to boost their efficiency and competitiveness and as a mechanism for managing contingent issues.

In Africa, SMEs have exercised high level of contingent planning, forecasting and balanced scorecard to ensure they remain competitive (Mashingaidze, Phiri & Bomani, 2021). For instance, more than 40% of enterprises are adopting information communication technology to expand their market in anticipation of the growing level of competition (United Nations Conference on Trade and Development (UNCTAD, 2021). According to the World Bank Enterprise Survey (2019), at least 23 per cent of SMEs have opened a website and increased monitoring and review of market progression in the past 4 years, reflecting that many are forecasting and implementing dynamic strategies to cope with market change. Specifically, in South Africa, SMEs have

consistently adopted various strategies especially contingent planning and forecasting (Mkhonza & Sifolo, 2022).

According to Naidoo (2021), 76% of SMEs have changed their marketing strategies from the traditional platforms to digital marketing where they can reach out to the middle class. Others have strategized by stocking much of products that are locally manufactured, which are cheaper and hence affordable by most customers compared to imported ones. This is reflected in the decline in the value of imports by SMEs from US\$9.4 million to US\$ 6.89 million in between 2018 and 2019. In Nigeria, SMEs are undertaking a range of strategies to keep their businesses afloat. It is revealed that over 85% of SMEs have increased credit sales, a mechanism for increasing market for their products, but also as mechanism for retaining customers (Dan-Awoh, 2023; National Bureau of Statistics, 2017).



Similarly, in East Africa, strategic planning among SMEs has mainly been exhibited in goal setting, and forecasting practices related to innovation (UNCTAD, 2021). Notably, most enterprises in Tanzania and Kenya have resorted to shipping products from cheaper locations, specifically China to continue satisfying customer demands and preferences at relatively cheaper prices. Moreover, there is a growing number of SMEs that are resorting to vending in cars along the street, and advertising via social media to reach out to customers without necessarily incurring high costs of operations to remain afloat (International Trade Centre 2018).

Strategic planning practices have also been predominant among SMEs in Uganda (National Small Business Survey, 2017). It is revealed that most of the businesses are strategizing by focusing on a specific niche as opposed to targeting the whole market as a contingent plan to deal with competition. UNCTAD (2020) further indicates that over

67% of SMEs in Uganda are undertaking marketing innovations as a strategy derived from balanced scorecard analysis of prevailing market trend with the intent of dealing with competition. Many SME adopted a strategy of lining up their vehicles on the streets and trading from the car bonnets and boots as a contingent strategy to remain operational amidst prevailing movement control restrictions imposed during the pandemic (UNCTAD, 2020).

As revealed by the Global Entrepreneurship Monitor (GEM) Report (2020/2021), more than 33.8% enterprises across the world have been reporting deterioration in sales/revenue over the past 5 years, of which most of these enterprises are in Africa. In particular, in Uganda, the performance of SMEs also remains minimal much as the country is ranked, as one of the world's most enterprising. At least 7 in every 10 SMEs report a sharp contrast in sales recorded annually, whereas 21% experiences stunted sales. The overall liquidity of enterprises also remains low, and this has mainly been expressed in the declining level of capital employed. National Small Business Survey of Uganda (2020) emphasizes that 69% of businesses in Uganda, most of which are in Kampala are operating with a deteriorating capital trend.

Between 2018 and 2020, more than 37% of enterprises revealed reducing the capital employed annually across the entire period, of which 90% of them did so in 2020. Need to say, SMEs play a commendable role in the economic transformation of nations. These enterprises provide the highest number of employment opportunities, they serve as the center of all innovation and creativity, and their contribution to gross domestic product (GDP) cannot be overemphasized. Accordingly, it is urgent to investigate whether

strategic planning is associated with performance of SMEs alike in Uganda, if the country is to continue enjoying the benefits accruing from these enterprises.

1.1.1 Strategic Planning Practices

Strategic planning is a management technique that helps organizations set future goals and Objectives to achieve more stable and predictable growth. Strategic planning also identifies the Actions required reaching these goals. The importance of strategic planning has been recognized world over because it is an apparent ingredient for tracking a specific level of performance. One section of researchers defines strategic planning as a management framework which indicates the course of action the organization should undertake to achieve its vision (Ahmad & Ahmad, 2019; AlQershi, 2021; Bosco et al., 2023). Others define strategic planning as a comprehensive scrutiny of the business environment and formulation of the vision and mission to improve performance of the organization (Chungyas & Trinidad, 2022; Dwikat et al., 2022). Strategic planning involves a process of formulating long-term organizational objectives and the establishment of the course of action for achieving them (Eller et al., 2020; Mashingaidze et al., 2021).

Overall, the available definitions for strategic planning suggest it is a procedural step, which is undertaken to ensure that the business dream is attained. In other words, it requires critically analyzing the internal and external business environment to define an appropriate course of action, which serves as a guide for achieving what the organization intends to achieve. According to Mulyaningsih et al., (2023), strategic planning intends to address three main goals. First and foremost, it seeks to understand the core issues which the organization would want to achieve which culminates in the scrutiny of the vision and mission. Secondly, it seeks to design a comprehensive step-by-step guide

framework for achieving goals, and lastly; providing a clear course of action for achieving set priorities in the future.

Whereas, Waiganjo et al., (2021) admit that strategic planning involves different goals, they highlight a set of seven different goals. These include; developing a mission and vision statement; conducting an environmental analysis; formulation of long-term objectives; establishing strategies; implementation of strategies; and evaluating and controlling the organization's status quo to ensure consistence. Nonetheless, scholars agree that organizations apply different strategic planning practices to effectively and efficiently establish appropriate courses of action. These basic practices include contingency planning, setting new goals, forecasting and a balanced scorecard (Ahmad& Ahmad, 2019; Chungyas & Trinidad, 2022; Mulyaningsih et al., 2023).

It is widely recognized that the business environment is highly unpredictable. As such, this is bound to affect the capacity of business to fulfill its expectations according to plan. Contingency planning is therefore necessary since it provides a plan B that can be taken to deal with emergencies. As a practice, contingency planning is associated with formulation of a strategy that outlines the steps the business will undertake in case of any crisis (Ahmad & Ahmad, 2019). It is systematic in that it involves identifying the risk scenario, outlining the probability of reoccurrence, evaluating the level of readiness to encounter the risk, and subsequently defining a detailed framework of how the risk will be neutralized (Chungyas & Trinidad, 2022; Mulyaningsih et al., 2023).

As emphasized, the aim of contingency planning is to make sure the business resiliently sustains operations and sticks towards the core vision and mission. When developing this plan, organization utilize mistakes and challenges from past experiences to plan for

unforeseen events, evaluate them, and subsequently develop a plan of how they can be managed.

Given the ever-changing business dynamic, it is prudent for enterprises to set new goals which correspond with the prevailing parameters. Strategic planning emphasizes the need for enterprises to set new goals which are adequately comprehensive to provide a better course of action for achieving overall objectives. Most importantly, scholars emphasize that goals developed should fulfill four core attributes (Mashingaidze et al., 2021; Zhang, 2023). They must be purpose driven or crafted in line with the ultimate objective; long term and forward focused to guide in the formulation of objectives that have a lasting impact; actionable not only in terms of being clear, but also with a defined framework of how they can be implemented; and measurable such that their progress can be detected (Chungyas & Trinidad, 2022; Dwikat et al., 2022).

Forecasting generally involves using information from the past to make decision concerning the future. According to George et al., (2019), it involves a practical application of methods, theories and techniques with a purpose of ensuring strategic change. Strategic forecasting perceives the business from a long-term perspective to serve as a basis for enhancing positive change. Proponents for strategic forecasting emphasize that forecasting is crucial since it guides in the estimation of occurrences and their magnitude hence serving as a basis for proper planning (Ahmad & Ahmad, 2019; Eller et al., 2020). Successful strategic forecasting requires obtaining as much data as possible to facilitate analysis and insight. For instance, businesses can rely on data related to sales, revenue, and profit margin to assess the pattern of sales and revenue growth overtime. This information would be paramount in informing the optimum sales volumes overtime.

According to Waiganjo et al., (2021) balanced scorecard is a system which enhances the translation of the vision and the strategy of the organization into easily operational measurable metrics. Similarly, Mashingaidze et al., (2021) define balanced scorecard as a system which strategically align business activities to the vision and strategy of organisations. In other words, balanced scorecard is primarily a monitoring and evaluating tool whose major emphasis is directed towards how the organization is performing. Accordingly, the balanced scorecard acts as a watchdog tool which monitors both internal business process and the external outcomes on a continuous basis to improve organizational performance and results (Mulyaningsih et al., 2023).

Balanced scorecard is commended and strongly emphasized as a strategic planning practice because it helps the organization in operationalizing the visions and strategies into actions for implementation (Chungyas & Trinidad, 2022; Eller et al., 2020). Moreover, the balanced scorecard has the capacity to align departmental and personal goals to strategy, creating a linkage between short term and long-term objectives as well as a correspondence for obtaining feedback within the organization for organizational performance (Dwikat et al., 2022; George et al., 2019). Furthermore, the use of balanced scorecard enables organizations to devote much emphasis on the major strategic areas and monitor them closely (Chungyas & Trinidad, 2022; Zhang, 2023).

1.1.2 Performance of SME's

Firm Performance is one of the core objectives of every business except for the non-profit making ones (Delen, Kuzey & Uyar, 2013). In fact, Almatrooshi, Singh and Farouk (2016) emphasize that much as businesses exhibit more differences than similarities, they mainly indulge in business with the intention of performing. The terminology of firm performance is one that is used to evaluate the firm's status in objective terms and subjective terms (Kamboj & Rahman, 2015). Almatrooshi et al., (2016) contend that firm performance is the measure of the viability of the business in terms of financial and non-financial terms. Whereas that is the case, it is further argued that assessing performance with a focus on financial components is more practical as opposed to non-financial components which necessitate evaluating the enterprise from the demand perspective (Bagh et al., 2016; Boermans & Willebrands, 2012; Eniola & Akinselure, 2015).

Similarly, this study argues that since enterprises do not sell products to specific customers, it may be practically impossible to assess how the enterprise is performing based on a non-financial perspective. From a financial perspective, different measures of performance have been documented. For instance, some of the empirical studies examine performance in relation to CAMEL model which denotes attributes of Capital Adequacy, Asset Quality, Management Efficiency, Earnings/profitability and Liquidity (Delen et al., 2013; Hernaus, Bach & Vukšić, 2012). Although, Biswas (2014) and de Mendonça, Galvão and Loures (2012) argue that these attributes are mainly applicable to large organizations, hence not fit enough to be applied when evaluating performance of SMEs. In congruence, Rehman and Yu (2018) reveal that the CAMEL dimensions for measuring performance are good, they do not apply for large institutions. Basing on these

arguments, it could be concluded that performance of SME requires the application of other dimensions other than CAMEL model.

Several scholars (Almatrooshi et al., 2016; Imran, Ilyas, Aslam & Fatima, 2018) suggest that profitability and sales performance can best explain performance of SMEs. Irrespective of the weaknesses in record keeping experienced by SMEs, they closely monitor the profit element and how sales are growing to strategically plan (Rehman & Yu, 2019). Profitability is a measure of the firm's ability or potential to generate profit over time. Although profitability can be evaluated before the start of business, it is effectively analyzed based on proxies such as return on Equity (ROE), Return on Assets (ROA) and Return on Sales (ROS) which can only be possible when the business is operational (Hernaus et al., 2012). Furthermore, Boermans and Willebrands (2012) suggest that profitability should not be overemphasized because is subject to management discretionary behavior. However, Hernaus et al., (2012) indicates that profitability should be valued because it is a major reason why businesses are established.

Sales performance examines the proportion of sales recorded by the company in a given period in time. Sales performance is regarded as the primary measure of growth (Modarresi, Arasti, Talebi & Farasatkah, 2017). The increase in sales implies market share increase and a possibility of increasing profitability. Moreover, it guides entrepreneurs to determine the future decisions of the business. Machado (2016) emphasizes that sales performance proportion is critical in evaluating the business growth. In addition, the sales volume, returned goods, number of new customer purchases, restocking and turnover proportion are necessary for determining the amount

of sales. Nevertheless, Yazdanfar and Öhman (2015) indicate that the increase in sales does not necessarily lead to increase in profit.

SMEs is a common concept that has not only attracted attention among scholars, but also policy makers. What is so surprising however is the fact that there is no standard definition of SME (Abed, 2020). While this is the case, a critical assessment and analysis of available content informs that focus has been directed towards specific attributes such as turnover, number of employees, country, and region when comprehending SME (Gatuyu & Kinyua, 2020; Hewitt & Van Rensburg, 2020; Kijkasiwat & Phuensane, 2020; Sendawula, Bagire, Mbidde & Turyakira, 2021). For instance, among European Commission countries, small and medium-sized denote enterprises which employ not more than 250 employees (Adam & Alarif, 2021).

The Small and Medium Enterprises Act of 2012 in Kenya classifies SMEs according to their industry, number of employees and level of investment (Yu & Schweisfurth, 2020). SMEs are perceived to envisage three sets of enterprises, which include; Micro enterprises, Small Enterprises and, Medium Enterprises and each of this is availed a different definition (Gatuyu & Kinyua, 2020). Moreover, focus is directed towards the number of employees and annual sales. Notably, a micro enterprise is defined as a business that does not employ more than 10 employees, while a small business is a business that employs between 10-49 employees, and reports sales not exceeding Ksh. 1 million. Medium enterprise in the context of Kenya refers to those businesses employing between 50 and 99 employees, yet they do not generate revenue turnover which exceed Ksh. 50 million (Gatimu & Amuhaya, 2022; Mwaniki, Ngugi & Nyang'au, 2022). Based

on the categorization, it can be revealed that SMEs refers to businesses that employ between 1-99 employees and turnover of Ksh. 50 million.

In Tanzania context, micro enterprises refer to businesses which employ less than 5 employees, small enterprises employ between 5 to 49 employees, whereas medium enterprises are those which employ between 50 to 99 employees (Ismail, 2022; Jeje, 2022). Like it is the case with other countries in East Africa, the definition of SMEs in Uganda is approached following a disintegration of all enterprises which make up this acronym, which include a small enterprise, and medium enterprise. Here, a Small Enterprises is used to relate to enterprises that employ between 5 and 49 and possess total assets ranging between UGX 10 million and 100 million. A medium enterprise on the other hand refers to enterprises employing between 50 and 100 with a total annual turnover not exceeding 360 million. From the aforementioned, it can be concluded that all definitions of SMEs are appropriate, although the application of any of them is dependent upon the context in which they are studied. In this particular study, the working definitions of SMEs in Uganda's context are applied because it is the country in which the study is being conducted.

1.1.3 Profile of Nakawa industrial Area, Uganda

This study focused on small and medium-sized enterprises (SMEs) in the Nakawa Industrial Area, which is part of Nakawa Division. The division is in the eastern part of Kampala City. It is surrounded by Kawempe Division to the northwest, Kira Town to the east, Wakiso District to the north, and Kampala Division to the west. Across the Murchison Bay to the south are Makindye Division and Lake Victoria. The exact location is at 0°20'00.0" North and 32°37'00.0" East (Latitude: 0.333333; Longitude: 32.616667). Nakawa Division is the largest division and the hub of most SMEs in Kampala.

According to the Nakawa Division Commercial Officer's Report (2022), Nakawa Division had a total of 19,729 registered SMEs in Nakawa.

Nonetheless, many of the SMEs in the division are facing dismal performance, which has been attributed to failure to effectively carry out strategic planning (Abet, 2022). In 2018, the division reported a total of 413 business closures because they were not recording reasonable sales revenue and enough liquidity to cater for expenses. It was revealed that more than 90% of the enterprises which closed operations failed to forecast dynamics and subsequently implement appropriate strategies. Furthermore, in 2019, Nakawa Division Revenue Collection Office (2019) recorded a decline in revenue from SMEs from Ug shs6.7 billion to Ug shs5.98 billion, because most enterprises reported decline in sales revenue that affected their profitability.

As expressed, most enterprises in Nakawa Division failed to strategically define new goals to correspond with changes in tastes and preferences of customers. As a consequence, this consistently affected demand for products, hence affecting sales volumes (Kidamba, 2023). Further, unprecedented decline in performance among SMEs in Nakawa Division was reported in 2020. It is indicated that more than 529 enterprises wound up operations upon struggling to generate sales because they failed to apply balanced scorecard within their strategic planning process (Mulongo, R. (2020), whereas others failed to conduct contingent planning to guide on the best course of action to maneuver through difficulties (Kidamba, 2023).

The increasing failure of SMEs in Nakawa division to improve performance poses a significant threat not only to enterprise, but also the economy at large. It is bound to

affect the rate of employment in Uganda considering that many of the businesses that fail close operations. This is bound to compromise employment opportunities considering that SMEs are the largest employers within the informal sector of Uganda (Mulongo,2020). Moreover, the ability of SMEs to engage in creativity and innovation is also bound to be compromised because the businesses will not have adequate financial resources to invest. Accordingly, it was found as inevitable to analyze the influence of strategic planning on performance of SMEs in Nakawa division, one of the areas where many businesses continue to face performance challenges (Kidamba, 2023).

1.2 Statement of the Problem

In Uganda SMEs employs 80% of the labor force and contributes over 20% to 50% of the country's GDP and significantly contribute to economic growth and development. The recent Uganda Economic Survey report noted that out of 503,000 jobs created in 2022, 440,400, or 80%, were in the SME sector which has contributed greatly to economic growth of Uganda (UBOS, 2023). Nakawa division is confined with a number of vibrant SMEs that account to over 45% of the total number of SMEs in Kampala District (KCCA, 2023). However, despite that current stand, SMEs particularly in Nakawa continue to register weak performance (BOU Annual Report, 2018; UIA Report, 2017). This is evidenced in statistics showing that out of 10 SMEs that are established every year, only 3 live to celebrate their third birthday (Nakawa SME register 2022 & UIA report, 2023).

This is also backed by BOU annual report (2022) indicating that though SMEs in Uganda constitute 90% of the private sector, contribute 80% of all manufacturing output and provide 2.5 million jobs, only 30% of them live to celebrate their 3rd birth day. Nakawa SME register 2022 & UIA report, (2023) further reports that for the year 2022 more than

428 SMEs in Nakawa Division closed. This may largely be attributed to failure to carryout strategic planning practices of contingency planning, goal setting, balanced scorecard and forecasting by SMEs which causes lack of direction and failure to allocate their resources, including finances, manpower, and time, more effectively ultimately resulting to their liquidation and closure. Strategic planning practices have been for a long time designed for implementation by large firms. This process has been otherwise adopted by most SMEs in many countries because of their positive impact on SME performance (Morton, 2016).

Strategic planning is a key factor in helping businesses succeed. In Nakawa's highly competitive environment, it is especially important for small and medium-sized enterprises (SMEs). However, there is limited information about how SMEs actually use strategic planning. Most past research has focused on large multinational companies (Beaver, 2013). These strategies are often complex, involve many people, and are influenced by organizational politics (Kelmar and Noy, 2010). While strategic planning in big companies is well studied, its role in SME performance has not received much attention from researchers. > > This study was therefore carried out to fill that gap by providing new evidence on how strategic planning affects SME performance in Nakawa Industrial Area, Kampala, Uganda.

1.3 Purpose of the Study

The main purpose of this study was to analyze Strategic Planning Practices on Performance of SMEs in Nakawa Division, Kampala, Uganda.

1.4 Objectives of the Study

The specific objectives of the study was:

- i. To establish influence of contingency planning on performance of SMEs at Nakawa Division, Kampala.
- ii. To evaluate influence of goal setting on performance of SMEs at Nakawa Division, Kampala.
- iii. To examine influence of balanced scorecard on performance of SMEs at Nakawa Division, Kampala.
- iv. To explore influence of forecasting on performance of SMEs at Nakawa Division, Kampala.

1.5 Research Questions

- i. What is the influence of contingency planning on performance of SMEs at Nakawa Division?
- ii. What is the influence of goal setting on performance of SMEs at Nakawa Division, Kampala?
- iii. What is the influence of balanced scorecard on performance of SMEs at Nakawa Division, Kampala?
- iv. What is the influence of forecasting on performance of SMEs at Nakawa Division, Kampala?

1.6 Significance of the Study

This study will be of significance to various stakeholders including SMEs owners, employees, customers, Government, competitors, and other researchers.

SME Owners

The study will avail information indicating how strategic planning practices influence performance of enterprises. This information could be used by SME owners in undertaking decisions, such as; identifying which strategic planning practices they should implement to boost performance of their enterprises.

Employees

The findings will help employees in understanding the relevance of strategic planning practices implemented by their employer's enterprise on its performance. This is likely to enhance employee's strategic thinking, contribution, and willingness to implement strategic planning practices suggested by SME owners.

Government

The findings herein will guide government in designing policies, rules and procedures which are aimed at influencing enterprises to enhance their strategic planning practices as a means of promoting their performance.

Competitors

The findings could serve as a guide for competitors in identifying which strategic planning practices should be intensified to enjoy competitive advantage to boost sales and profitability.

Other researchers

Future researchers are expected to use the information contained in this report as a source of reference. These researchers could extract information related to strategic planning or performance of SMEs or both.

1.7 Scope of the Study

The main purpose of this study was to analyze Strategic Planning Practices on Performance of SMEs at Nakawa Division, Kampala, Uganda. The specific objectives of the study was: To establish influence of contingency planning, goal setting balanced scorecard and forecasting on performance of SMEs in Nakawa Division, Kampala. Geographically, and the study was carried out at Nakawa Division. Nakawa Division is located in the eastern part of Kampala and it borders with Kira Town in north, in east it borders with Mukono District, in south with Makindye Division, in west, it borders with Central Division and in Northwest Kawempe Division. Nakawa Division is subdivided into several parishes, including Ntinda, Nakawa, Bugolobi, Naguru, and Luzira, among others. The Nakawa Industrial Area is a key zone, housing various manufacturing SMEs and processing industries. The study was carried out at Nakawa because the division hosts a variety of SME sectors, including manufacturing, retail, services, and trade. This diversity offers a comprehensive view of strategic planning practices across different types of businesses. The study was carried out between September to November, 2024. 120 SMEs formed the study and census sampling was applied.

1.8 Limitations and Delimitation of the Study

1.8.1 Limitations of the Study

This study intended to adopt a cross-sectional research design considering the limited time frame within which it was expected to be completed. Nonetheless, this research design did not allow the research to indicate the changes that occurred to the studied variables overtime since it only interpreted results based on data obtained at a given point in time. The study intended to solicit data from SME owners. However, these were generally difficult to get especially if they were not part of SME management. This was bounded to compromise response rate.

This study intended to focus on only SMEs at Nakawa Division, living out other divisions, which made up the whole of Kampala City. This presented two limitations, first; the findings may not have necessarily informed the status quo of the variables under investigation in the whole of Kampala since there were more divisions that were excluded from this research. Secondly, the findings could not be fit for generalizing the strategic planning-SME performance relationship across all enterprises in Uganda.

1.8.2 Delimitation of the Study

This study focused on two key variables: strategic planning practices and the performance of small and medium-sized enterprises (SMEs). Strategic planning practices were treated as the independent variable, while SME performance was the dependent variable. The study mainly explored how specific practices—such as contingency planning, goal setting, balanced scorecard, and forecasting—related to performance. However, the findings did not fully explain why SMEs succeeded or struggled, since other factors outside the study may also influence their performance. The study mainly

focused on examining how each practice—contingency planning, goal setting, balanced scorecard, and forecasting—related to the dependent variable. Therefore, the findings obtained herein did not holistically explain why SMEs performed or failed to perform, given the fact that many other factors could have had the capacity to affect the performance of these enterprises.

Additionally, the study was geographically and demographically delimited to SME managers operating within the Nakawa Division. These respondents were purposively selected based on their direct involvement in strategic planning and performance oversight within their enterprises. This delimitation was justified by the need to obtain informed perspectives from individuals most familiar with the strategic decision-making processes relevant to the variables under investigation.

1.9 Assumptions of the Study

This study was based on several assumptions. First, it assumed that the data collected accurately showed how strategic planning practices—such as goal setting, forecasting, balanced scorecard use, and contingency planning—affected the performance of SMEs in Nakawa Industrial Area. It also assumed that there was a connection between these planning practices and SME performance. The study expected that decision-makers would answer the survey questions honestly and accurately. Lastly, it assumed that the tools used to measure SME performance were both reliable and valid.

1.10 Operational Definition of Key Terms

SMEs

Small Enterprises is used to relate to enterprises which employ between 5 and 49 and possess total assets ranging between UGX 10 million and 100 million. A medium enterprise on the other hand refers to enterprises employing between 50 and 100 with a total annual turnover not exceeding 360 million

Strategic Planning

Strategic planning is a management framework undertaken to define a course of action the organization should undertake to achieve its vision and mission.

Contingency Planning

Refers to a mechanism which is adopted by the organization to systematically and critically establish strategies of how to deal with anticipated emergency situations.

Goal Setting

It is a process of establishing clear and applicable targets to guide further operations of an enterprise.

Balanced Scorecard

It is a strategic planning metric which monitors progression in the attainment of strategic goals and objectives with the intention of proposing specific strategies that can be implemented to achieve the desired performance.

Forecasting

Forecasting is a strategic planning mechanism, which focuses on making future anticipations based on the past and prevailing trends.

Practice

The application of a specific idea, belief or method to achieve a specific objective.

Planning

It is a management function which involves setting goals and laying a work plan for their attainment.

Strategy

Strategy is a direction and scope adopted by an enterprise to achieve competitive advantage.

Profitability

Profitability is a measure of the firm's ability to generate profit over time.

Sales performance

Sales performance examines the proportion of sales recorded by the company in a given period of time.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter is subdivided into three areas, namely; the theoretical review; conceptual; and empirical review. Under the theoretical review, the researcher explains the theory adopted to inform the study. The conceptual review explains the concepts of the study, while the empirical review provides literature in relation to the set objectives. This chapter also goes ahead to indicate the conceptual framework and the research gap that propel conducting the study.

2.1 Theoretical Review

The theoretical framework for this study aims to provide a foundation for understanding the relationship between Performance of SMEs in Nakawa Division, Kampala, Uganda. The framework integrates key theories and concepts from leadership and organizational performance literature to guide the investigation. The study will draw on the following theories: dynamic capabilities' theory, contingency planning theory, goal setting theory and balanced scorecard.

2.1.1 Dynamic Capabilities Theory

This study is guided by the Dynamic Capabilities Theory (Teece, Pisano & Shuen, 1997). The theory, which builds on the resource-based view, suggests that businesses can achieve their performance goals by developing and using dynamic capabilities. These capabilities refer to a firm's ability to integrate, build, and reorganize its internal and external resources. This flexibility helps businesses stay resilient and focused on their goals (Helfat & Peteraf, 2009).

According to the theory, dynamic capabilities should be hard for competitors to copy. For this reason, businesses are encouraged to develop unique resources and internal motivation to make smart decisions, stay flexible, and remain competitive even when facing a constantly changing business environment (Eisenhardt & Martin, 2000; Helfat & Peteraf, 2003). The theory assumes that businesses operate in fast-changing environments and therefore must be resilient (Helfat & Peteraf, 2009).

However, some critics argue that it may not be realistic to expect dynamic capabilities to be impossible to imitate. Since these capabilities often come from inside a business, other firms might still be able to develop similar strengths, which could threaten a company's ability to maintain its competitive edge (Collis & Anand, 2019). Despite this challenge, the theory remains useful for building strong, adaptable business strategies that foster innovation and entrepreneurial drive. At the heart of this theory is the idea that businesses must constantly learn, adapt, and realign themselves in response to environmental changes. This process directly relates to strategic planning, which involves analyzing the business environment and choosing the best path forward (Nkundabanyanga et al., 2019; Okumu & Buyinza, 2018). The theory emphasizes the need for businesses to keep a close watch on their environment if they want to perform well.

Strategic planning tools—like contingency planning, the balanced scorecard, and forecasting—help businesses align their operations with current conditions. This supports the theory's view that dynamic capabilities play a key role in improving performance. In this study, the Dynamic Capabilities Theory provides the foundation for linking strategic planning practices to SME performance. Techniques such as goal setting, forecasting, contingency planning, and using a balanced scorecard allow SMEs to detect changes in the market, take advantage of new opportunities, and adjust their

resources as needed. When used strategically, these tools help SMEs stay flexible, competitive, and resilient. Therefore, the theory supports the idea that strategic planning is not a rigid process, but a flexible, capability-driven strategy that helps SMEs thrive in uncertain environments.

2.1.2 Contingency Planning Theory

According to Kenton (2021) contingency planning is a process of strategizing and developing mechanisms for maneuvering through potential threats and undesirable circumstances. The terminology is also applied to explain the efforts by an individual or company in dealing with adversity (Persson & Granberg, 2021; Posch & Garaus, 2020). With a different view, some of the researchers indicate that contingency planning is a process of identifying potential mechanisms for addressing earlier unforeseen circumstances (Black & Glaser-Segura, 2020; John-Eke & Eke, 2020). Contingency planning has become a prominent concept following consistent remark from scholars that the business environment faced by firms is dynamic, necessitating formulation of different strategies in relation to the situation at hand (Muhwezi, Tumusime Musiime & Onyutha, 2020; Nyangilo, 2021).

Based on this premise, it is concurred that contingency planning within any firm should be a recurring activity which should be enriched with daily updates to facilitate workable solutions. It is paramount because it enables enterprises to assess potential risks, threats and undesirable possibilities, thereby developing potential proactive strategies that can mitigate them (Childs, Turner, Sneed & Berry, 2022; Gikuhi, 2020).

A critical assessment of literature suggests that contingency planning is a three-dimensional construct which constitutes emergency response, crisis management, and

business continuity (Fischer, Halibozek & Walters, 2019; Kenton, 2021; Posch & Garaus, 2020). Emergency response is a composition procedures, policies and approaches instituted by the firm to react to any risk or opportunity (Muhwezi et al., 2020; Persson & Granberg, 2021).

It is meaningful when the firm is able to react in a timely and efficient manner, either to exploit the opportunity before others or address loopholes before they negatively impact the firm (John-Eke & Eke, 2020; Nyangilo, 2021). Emergency response constitutes an initial stage and a tentative strategy for minimizing the possibility of exacerbating the prevailing situation. In other words, emergency response serves as a basis for assessing the relevance of counteracting policies, and procedures to improve strategic contingency planning in the subsequent levels. On the other hand, crisis management depicts the mechanisms and procedures identified by the firm to deal with the ever-changing environment (Bjelland, Njå, Heskestad & Braut, 2021; Mpekiaris, Tsiotras, Moschidis & Gotzamani, 2020).

Scholars denote that crisis management involves a critical analysis of different strategic options and their impact for purposes of comprehending the most appropriate ones (Fischer et al., 2019; John-Eke & Eke, 2020). The implication for that matter is that crisis management is systematic and gradual, involving comparing response of each strategy to identify the most appropriate one. Business continuity as a component of contingency planning is aimed at defining mechanisms, and strategies which can guarantee business progression amidst threats and unforeseen circumstances.

Contingency planning theory is closely aligned with strategic planning practices in the context of SMEs, particularly as it equips firms with adaptive mechanisms to navigate uncertainty and environmental volatility. By proactively identifying potential threats and

outlining corresponding response strategies, SME managers can enhance the resilience of their enterprises, ensuring that strategic intentions remain viable even under adverse conditions. This adaptive capacity contributes to sustained performance by minimizing disruptions and facilitating continuity in operations. Hence, contingency planning is not only a component of sound strategic practice but also a driver of stability and improved outcomes within dynamic business environments.

2.1.3 Goal Setting Theory

It is widely agreed that businesses need to possess clear goals to operate smoothly. Goal setting denotes a process through which the business undertakes to predetermine its futuristic intentions (Barbosa, Castañeda-Ayarza & Ferreira, 2020; Mashingaidze et al., 2021; Zhang, 2023). Goals are considered as one of the aspects because it defines the strategic intentions of the business. Goal setting ranks is considered as one of the most important issues which continues to be linked to a range of firm outcomes including among others; profitability, strategic decision making, market share, efficiency and focus (Mulyaningsih, Danial, Komariah, Firdausijah & Yuniarti, 2023; Mansur & Djaelani, 2023).

It is suggested though that goals instituted by a firm must fulfill specific metrics, which have widely been acronymized as “SMART”. The first emphasizes the need to formulate goals that are specific in that its actual intention is clear. This attributes also emphasizes that firms must desist from combining different goals in one because it would make it highly complex (Chungyas & Trinidad, 2022; Dwikat et al., 2022; Gkizani & Galanakis, 2022). Additionally, researchers indicate that goals should be measurable so that its fulfillment levels can be quantified. This is inevitable because it provides a basis for the

firm to establish whether it is progressing as far as achieving its ultimate strategic objective is concerned (Barbosa et al., 2020; Mansur & Djaelani, 2023).

Furthermore, proponents emphasize that firms should formulate achievable goals. Henceforth, this component insinuates that complexity complicates the firm's potential to have tangible results, which subsequently affects progression (Mio, Panfilo & Blundo, 2020). The dimension of relevance proposes that goals instituted should be a fit in the strategic objective of the firm. Otherwise, the firm would invest in redundant activities and tasks. Lastly, goal setting, scholar emphasize that objectives should be timebound to provide a basis for monitoring and evaluating progress (Gkizani & Galanakis, 2022).

Goal setting directly aligns with the strategic planning practices under investigation in this study, serving as a fundamental mechanism through which SMEs articulate and pursue their strategic objectives. The SMART framework—emphasizing specificity, measurability, achievability, relevance, and time-boundedness—provides a structured approach that enhances clarity and accountability in planning processes. By establishing clear and measurable goals, SME managers can focus resources effectively, monitor progress systematically, and adapt strategies in response to performance feedback. This structured approach to planning ultimately strengthens the strategic orientation of SMEs, thereby contributing to improved organizational performance.

2.1.4 Balanced Scorecard

The term Balanced Scorecard (BSC) is widely acknowledged to the work of Kaplan and Norton in the 1990s. Since its invention, it has continued to be applied as one of the most important tools in dealing with management issues (Babajide, Osabuohien, Tunji-Olayeni, Falola, Amodu, Olokoyo & Ehikioya, 2023; Mio, Costantini & Panfilo, 2022).

Despite its popularity, there is no clear definition of the term balanced score card. From one perspective, it is considered as a system which enhances the translation of the vision and mission of the company in a more measurable manner (Fatima & Elbanna, 2020). It is considered as a computerized system which aims at strategically aligning business activities to the vision and mission of the firm (Benková, Gallo, Balogová & Nemeč, 2020; Owolabi, Adetula & Taleatu, 2020).

From these two lines of thinking, it is clear that balanced scorecard involves a correspondence of the operational issues to the strategic target. Henceforth, it serves as a watchdog which monitors both internal business process and the external outcomes on a continuous basis to improve organizational performance and results (Aryani & Setiawan, 2020; Chopra & Gupta, 2020). Proponents of balanced scorecard is a constituent of four attributes, namely; finance, learning and growth, internal processes and customer focus (Babajide et al., 2023; Carayannis, Kostis, Dinçer & Yüksel, 2022; Mio, Costantini & Panfilo, 2022). The business process perspective, which is also interchangeably presented as the learning and growth process evaluates how well the firm contains the right skills of people, culture, training, and knowledge base to undertake the right course of action as they seek to execute the vision and objectives (Waiganjo et al., 2021; Mio et al., 2022; Mulyaningsih et al., 2023).

On the other hand, financial perspective seeks to develop appropriate strategies that can minimize on the overhead costs incurred when producing products and services so as to enhance profitability and revenue generation by the company (Dlamini, Migiro & Tefera, 2020). Whereas customer perspective is intended to investigate how customer needs and expectations can be incorporated in the operations of the firm. This notion emphasizes that customers should be the epicenter for all forms of creativity and innovation because

they provide market for products and services (Apriansyah, Sukiyono & Chozin, 2020; Song, 2022). Therefore, being able to focus on demands of customers is a source of competitive advantage, building strong customer relations, and loyalty. The internal processes on the other hand seek to develop mechanisms and systems which can increase improve the processes, procedures, and practices to increase providing value to customers.

The Balanced Scorecard aligns directly with the strategic planning practices under investigation, particularly as it offers a structured framework for formulating and translating strategy into actionable objectives. By emphasizing dimensions such as financial management, customer engagement, internal processes, and learning and growth, BSC provides a comprehensive roadmap that SME managers can adopt in their planning efforts. Its application in this study is central to understanding how such structured planning influences the performance of SMEs, especially in ensuring continuous monitoring, goal alignment, and value creation. As such, BSC bridges the gap between strategic intent and measurable performance outcomes, reinforcing its relevance as both a planning tool and a performance enhancer within the SME context.

2.2 Theoretical Framework

The theoretical framework will integrate these theories to explore how different strategic planning practices influence performance of SMEs in Nakawa Division, Kampala, and Uganda. The specific objectives of the study will be: To establish influence of contingency planning, goal setting balanced scorecard and forecasting on performance

of SMEs in Nakawa Division, Kampala. The study will draw on the following theories: Dynamic capabilities' theory, contingency planning theory goal setting theory balanced scorecard

The theoretical framework will integrate these theories to explore how different strategic planning practices influence performance of SMEs in Nakawa Division, Kampala, and Uganda. It will also consider the contingent nature of strategic planning, accounting for the unique challenges and opportunities in the Kampala, and Uganda. Context... By integrating relevant strategic planning theories and performance models, the study aims to provide a comprehensive understanding of how strategic planning practices influence the organization's outcomes and contribute to its overall success.



Mount Kenya

University

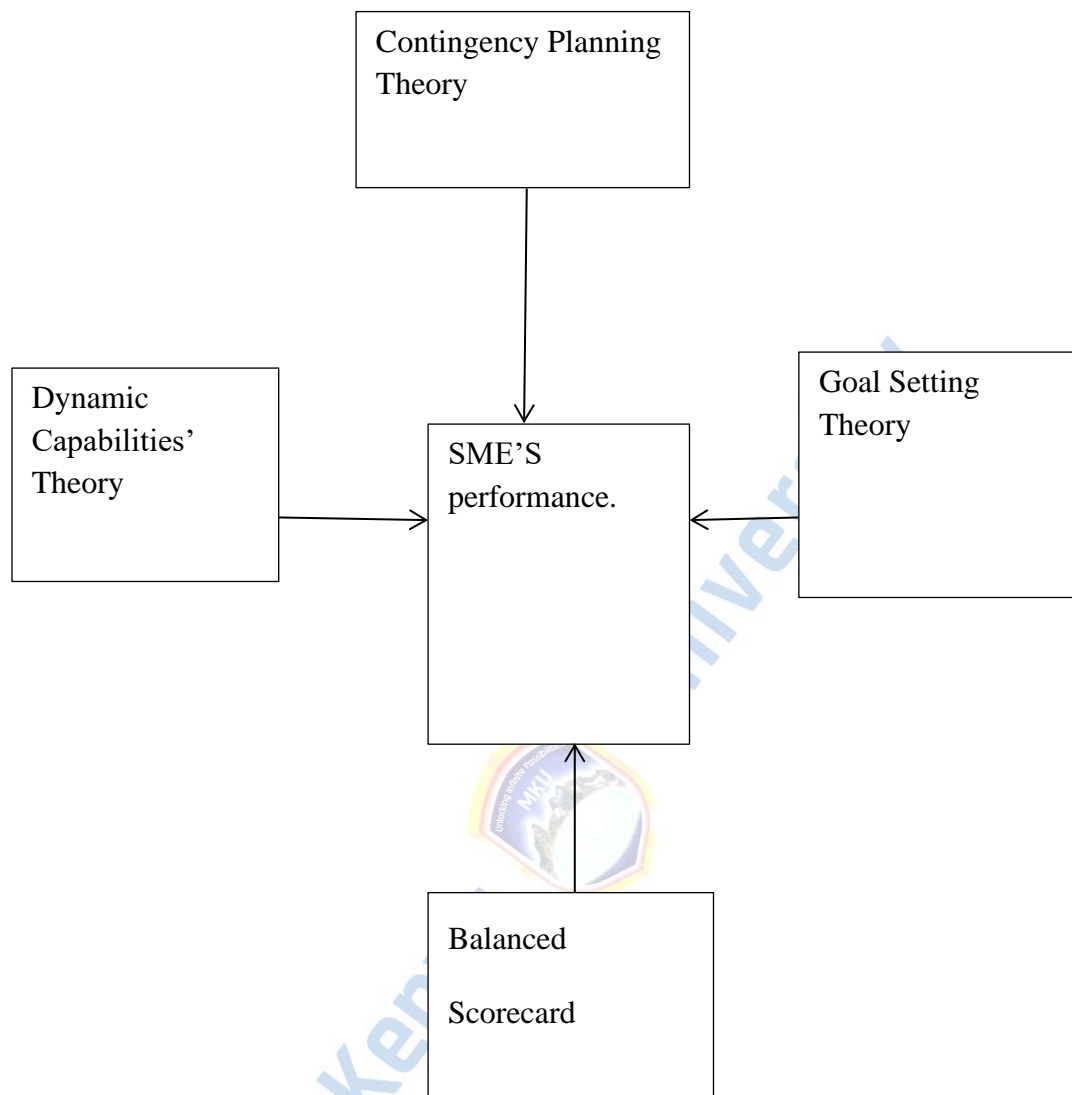


Figure 1: Theoretical Framework
Source: Researcher (2024)

2.3 Empirical Review

2.3.1 Contingency Planning and Performance of SMEs

Overtime, empirical studies have been conducted to explain how contingency planning contributes significantly to a couple of factors. One of the aspects which has been corresponded with contingency planning is performance of businesses. Prior studies have widely revealed that contingency planning plays a fundamental role in enhancing performance (Khanna & Verma, 2023; Kihara, 2016). A review of empirical research

indicates that most research appreciates contingency planning as a conduit for developing appropriate strategies which provide a clear sense of direction to organizations to perform to their expectations.

For instance, Amhalhal, Anchor, Tipi and Elgazzar (2022) propose that organizations which carryout contingency planning are able to scan the environment and subsequently identify strategic areas they need to focus on to achieve intended outcomes. However, the weaknesses established with this research is, it attests its conclusions based on an empirical review, much as it set hypotheses. The current research is of the view that it would have been more realistic to provide correlation analyses which can test these hypotheses.

On the other hand, empiricists have demonstrated that contingency planning enables businesses to address tendencies of financial distress resulting from unexpected expenditures. This is essential because it helps organizations to have a constant flow of resources to guarantee consistent production, competitiveness and market dominance (Lababidi, Lababidi, Colak & Dayan, 2020; George, Walker & Monster, 2019). With the same line of thinking, Ugwu, Kekeocha, Nnaji-Ihedinmah and Ebomuche (2022) conclude that no appropriate strategies for performance can be established unless organizations are able to predict the future and plan in advance. However, the study is ambiguous because it does not focus on a specific category of firms. Moreover, it does not undertake a comparative analysis in its interpretation to bring out further clarity. Although the current research is equally convinced with the reasoning emphasized by the aforementioned, it expresses concern given that none of these studies is specific to SMEs. Rather, they focus on large and well-established companies. As a consequence, it

remains unclear whether the notion that contingency planning influences SMEs remains unclear, and require further investigation.

From another line of thinking, the relevance of contingency planning has been reasoned based on its potential to minimize risks. This is clearly demonstrated in research conducted by Khanna and Verma (2023) which concludes that contingency planning is inevitable in minimizing risks associated with over or under production of products which would result in resources wastage which compromise organizational performance. Congruent to this reasoning, studies conducted during the COVID-19 pandemic noticed that businesses which are able to undertake contingent plans were able to undertake feasible changes which guided them to cope and reconfigure to keep business operations afloat (Chong & Duan, 2022; Mbae, 2022; Obrenovic, Du, Godinic, Tsoy, Khan & Jakhongirov, 2020).

These further attests that contingency planning facilitates organizational preparedness to encounter any forms of unforeseen events which have the potential to compromise organizational performance. Moreover, prior studies in Nigeria demonstrate that contingency planning is an indispensable tool for dealing with crisis and threats in addition to guiding in the identification of strengths and opportunities in advance which the entity can capitalize to achieve desired performance (John-Eke & Eke, 2020; Ilo, Nwachukwu & Izuagbe, 2020; Oludele, 2021)

On the other hand, it is observed that the greatest drive and increasing advocacy for contingency planning emanates from the reasoning that it stimulates creativity and innovation which facilitate performance. For instance, Yusuf, Mohamad Nasarudin, Sorooshian, Fauzi and Kasim (2023) argue that one of the ways through which employees can express a strong commitment and determination to come up with new

business ideas which transmit in organizational performance is when they implement an appropriate contingency plan. This is so because contingency planning involves promoting unique and novel ideas which can be able to deal with diversity as well as increase the possibility of achieving organizational performance.

Nonetheless, the influence of contingency planning towards organizational performance has attracted contradictory findings especially among researches focusing on SMEs. In particular, a study by Ramirez and Lim (2021) revealed that contingency planning is not associated with performance of SMEs. This study revealed that most of these enterprises hardly undertake strategic initiatives, but rather exhibit inconsistencies within their performance. In consistence, findings established by Makiko (2018) reveal that the role of contingency planning in enhancing organizational performance should not be the studies reflected undertook a descriptive research approach, as opposed to a quantitative one with the ability to analytically evaluate results and subsequently provide statistical results that can indicate the magnitude of the relationship. On that note, this research argues that the findings in such studies are not sufficient enough to be relied upon much as their claim could be true. The current research therefore finds it prudent to investigate the matter further.

2.3.2 Goal Setting and Performance of SMEs

Research focused towards examining the influence of goal setting on performance of SMEs is generally scanty. Instead, research recognizes the relationship as they conduct different issues altogether (Yitzhaky & Bahli, 2021). It is therefore essential that research recognizes the need to conduct studies which are specific to these issues. So far, the major source for acknowledging goal setting derives from its ability to define the direction of organizations. This is demonstrated by researches which indicate that organizations

which clearly state goals undertake activities and tasks with a clear sense of direction which facilitates consistence and increase the propensity of achieving key performance indicators (Ali & Anwar, 2021; Kalogiannidis, 2021).

It has also been emphasized that goal setting promotes a culture of accountability in addition to motivating employees to work aggressively. This is paramount in the sense that it stimulates efficiency and effectiveness in the execution of tasks in a manner which is perceived appropriate by the organization (Donkor, Donkor, Kankam-Kwarteng & Aidoo, 2018; Williams Smith, Aaron, Manley & McDowell, 2020). However, as observed in available literature, none of such studies is conducted in Africa's context. On that note, the current research finds it prudent to investigate the influence of goal setting on performance of SMEs in Uganda's context to provide a basis for establishing whether the findings established in those countries apply.

Empiricists have also gone ahead to stress that goal setting not only makes employees get emotionally attached to the organization, but also increases the level of optimism expressed when executing institutional goals and objectives which culminates in better performance of the organization (Osiyevskyy, Hayes, Krueger & Madill, 2013; Voraphani & Chungviwatanant, 2019). Although, this deviates from others who expound and comprehend goal setting as a key ingredient for streamlining activities. It guides the organization on which strategies should be undertaken to achieve intended objectives (Slavec, 2014; Tang, Powell, Marino, Tang & Dickson, 2008). Much as these studies consistently indicate that goals setting is paramount in performance of firms, they are generally old.

As such, they may not be in position to inform the prevailing business environment that SMEs could be experiencing at the moment. Hence, there is need to conduct more recent research to test if the assertions established previously are applicable. Moreover, there is a general paucity of recent empirical evidence and this is evidenced in the aforementioned presentation. There is need to enrich this subject matter with recent empirical research to establish whether the current goal setting remains an influential factor in performance of enterprises.

Meanwhile, research conducted by Kotlar, De Massis, Wright and Frattini (2018) postulate that goal setting is a core precondition for determining organizational behaviors and outcomes. The formulation of goals provides the organization a basis for promoting innovation and creativity but also avails management with comprehensive understanding of which activities are core for facilitating performance. However, it is necessary to note that conclusive remarks made under this study are not statistically grounded. Rather, the study concludes based on a thorough review of literature. Nonetheless, the present research is of the view that since this study relies on old literature, majorly ranging between 2000 and 2014, it is quite likely that the influence of goal setting could have changed. Although this cannot be concluded without undertaking further inquiry.

Contemporary research by Aguilera, De Massis, Fini and Vismara (2024) provides a contradictory argument about the subject matter. On one side of the coin, it indicates that the relationship between goal setting and organizational performance is a complex one, which cannot be easily established. Moreover, the same research concludes that institutional analysis of performance hinges on how organizational goals and outcomes are stipulated and comprehended. In a nutshell, the current research notices that the findings by Aguilera et al., (2024) affirm that goal setting plays an important role. What is only challenging is the fact that the research is methodologically complex since it does

not focus to a specific industry or sector. This research finds it prudent to analyze the influence of goal setting on organizational performance in a sectoral manner. This will provide a basis for understanding how this factor reacts differently across sectors. Likewise, a study conducted in Netherlands, with a focus on public sector obtained that goals serve as a working framework which organizations follow to meet their expectations. More so, the study demonstrates that goal setting also enhances organizational performance since it makes employees get more committed and determined to execute their tasks.

Although, it cautions that this can only be attained if the goals are clear, specific and challenging rather than ambiguous. Nevertheless, this research is of the view that much as goal setting could play a crucial role in stimulating performance of SMEs in Uganda, this cannot be concluded without further research. This is because none of the aforementioned researches focus on SMEs. Despite a range of studies which consistently endorse goal setting as one of the factors which can stimulate organizational performance, one of the recent studies conducted in India revealed that goal setting only operationalizes the direction of the organization, but does not translate in organizational performance (Madhavan & Venugopalan, 2023).

The findings correspond with Muazzam and Tiwana (2015) who emphasize it is unlikely to establish the performance of an organization which does not have set goals and objectives. According to this research, the manifestation of studies disregarding the potential of goal setting sends a signal that the reaction of the variable varies significantly across different sectors. As such, it creates a need to empirically analyze whether goal setting plays a direct impact on organizational performance across different sectors. This

particular research seeks to expound this in a SME set up because research focusing on these enterprises is almost nonexistent.

2.3.3 Balanced Scorecard and Performance of SMEs

Extant research indicates that balanced scorecard is one of the key determinants of organizational performance. It is indicated that balanced scorecard increases the magnitude to which an enterprise is able to monitor if the tasks and activities undertaken are correspondent with the outcomes the organization intends to achieve (Sahiti, Ahmeti, Sahiti & Aliu, 2016). For instance, it is indicated that balanced scorecard ensures that there is correspondence between organizational performance indicators with the nature of strategies, measures and targets. This increases individual willingness to execute tasks and responsibilities because they consider them specific enough to be achieved (Kairu, Wafula, Okaka, Odera & Akerele, 2013). Worth noting, this research was conducted at Kakamega Municipality, Kenya, and concentrated on service providing firms. Aside that, the research is generally old which raises a lot of questions as to whether the findings portrayed in this research still apply.

More so, it is emphasized that organizations which adopt balanced scorecard are able to formulate realistic strategies and undertake effective decisions which culminate in the organization performing. The argument is based on the premise that this quality management practice provides a platform where managers are able to measure and evaluate whether activities are taking the right direction which sets a platform for undertaking reactive and proactive strategies (Tuan, 2020). It is important though to note that this study was conducted among Vietnamese Enterprises. Whereas these findings are consistent with the current research's expectation, it was conducted elsewhere. It is therefore prudent to understand how balanced scorecard influences organizational

performance in Uganda's context. In similar research conducted across China's healthcare industry, Lee, Tsui and Yau (2023) denoted that Balanced scorecard guides managers in defining appropriate strategies and procedures whose implementation enables organizations to achieve desired performance outcomes. In the same manner, scholars demonstrate that balanced scorecard guides organizations to concentrate on two core issues of achieving financial performance and non-financial performance (Fang & Qu, 2021; Sahiti et al., 2016).

In addition, research expresses that balanced scorecard provides a favorable environment in which personnel can exercise their skills and abilities to contribute towards performance of the organization. Congruently, Bahiaa, Ahmedb and Raheem (2020) research carried out within the Textile industry sector denoted that balanced scorecard is a diagnostic tool which helps organizations to establish the impediments for achieving desired performance. Moreover, it notifies managers of the appropriate models whose implementation can stimulate performance of the organization. This is correspondent to Marete (2015) who postulated that a framework that ability of the organization to implement appropriate strategies and implement intricate activities depends on the magnitude to which it adopts balanced scorecard. Whereas consistency in findings is evident in studies conducted by Bahiaa et al., (2020) and Marete (2015), none of the studies used SMEs as a testing ground. This study seeks to contribute to literature by investigating the same subject matter with a focus on these enterprises which seem to be isolated.

2.3.4 Forecasting and Performance of SMEs

It is generally accepted that forecasting is a key component for decision making (Doering & Suresh, 2016). This analogy has widely been relied upon by authors to justify interrelationship between forecasting and performance of SMEs. For instance, Iheanacho (2020) reveals that no organization can operate without carrying out forecasts because they facilitate proper planning of how the performance attributes can be achieved. A study conducted in Nigeria also attests that forecasting is a driving force upon which the organization is able to achieve intended goals and objectives. Ability to make appropriate forecasts guides managers in undertaking realistic strategies necessary to maintain the organization on the due course (Needorn, 2019).

Whereas forecasting is a common concept which continues to be referred to in a couple of research, it is a concept with no strong empirical foundation (Murimi, Ombaka & Muchiri, 2021; Petropoulos, Apiletti, Assimakopoulos & Babai et al., 2022). It is within the interest of any organization to make anticipations of the future since estimates serve as one of the preconditions for instituting realistic decisions. Accordingly, strategic planners are carrying out forecasting to develop assumptions and predictions that can guide in the formulation of potential strategies and processes (Ahmad & Ahmad, 2019; Eller et al., 2020; George et al., 2019). Indeed, most of the scholars indicate that forecasting and planning work concurrently in the sense that no firm can institute appropriate plan for the future without any forms of anticipations. Forecasting is paramount because it helps in informing managers of the possible opportunities and risks that are bound to compromise the firm, hence setting a basis for strategically defining proactive strategies which can enable them to achieve the competitiveness they deserve (Musau, 2021; Petropoulos et al., 2022).

This is also consistent with Ekankumo and Ndiomu (2022) who observed that undertaking forecasting is important in guiding organizations to undertake proactive strategies. This is crucial because it minimizes resource wastage which would otherwise compromise performance of the organization. With the same view, this research anticipates that forecasting is inevitable, and the reason it provides to that effect is because of its ability to influence earlier planning. However, this assertion is without any form of supporting literature since all aforementioned researches were conducted in Nigeria. This provides a justification as to why this research is necessary to be undertaken.

On the other hand, scholars contend that forecasting guides organizations to determine critical areas which stimulate organizational performance. This information is important because it enables managers to direct adequate resources to such activities which increases on the propensity of organizational performance (Danese & Kalchschmidt, 2011; Megha, 2018). A growing section of researchers are also of the emphasis that forecasting facilitates organization's ability to deal with uncertainties of the future hence minimizing shocks which would otherwise compromise performance of the entity (Feldman, 2019; Konno, 2022). From this argument, it is evident that researchers propose that there manifests a positive relationship between forecasting and organizational performance. Whereas this is the case, none of the mentioned scholars goes ahead to provide statistical evidence to affirm this association. The current research finds it prudent to conduct a statistical analysis that can either confirm or reject these anticipations.

On the contrary however, findings by Pamela, Umoh and Worlu (2017) and Avci (2019) indicate that much as forecasting is an important parameter, it does not necessary guarantee that its effectiveness can stimulate organizational performance. Whereas, other

scholars have also gone ahead to indicate that forecasting only facilitates managers with appropriate information of how they can maneuver in future, but it does not guarantee organizational performance. Overall, most of the researchers suggest that forecasting stimulates organizational performance much as some of the scholars object to this. However, this study notices methodological weaknesses in these studies. First, they do not provide a statistical analysis to be able to indicate the magnitude of the influence of forecasting. Moreover, none of the studies has been conducted in Uganda, which raises a lot of questions as to whether the findings established in other studies can apply to Uganda's context. These gaps are what the current research seeks to address.

2.4 Conceptual Framework

The conceptual framework provides a diagrammatical comprehension of the study and the anticipated interrelationships therein. The concepts of this study include strategic planning practices and organizational performance. Empirical research indicated acknowledges a manifestation of a relationship between strategic planning practices and organizational performance. In particular, it indicates that each of the components under strategic planning practices including contingency planning, goal setting, balanced scorecard, and forecasting have the potential to influence the performance of SMEs. Accordingly, the conceptualization of this study is presented under Figure 2.

**INDEPENDENT VARIABLE
VARIABLE**

DEPENDENT

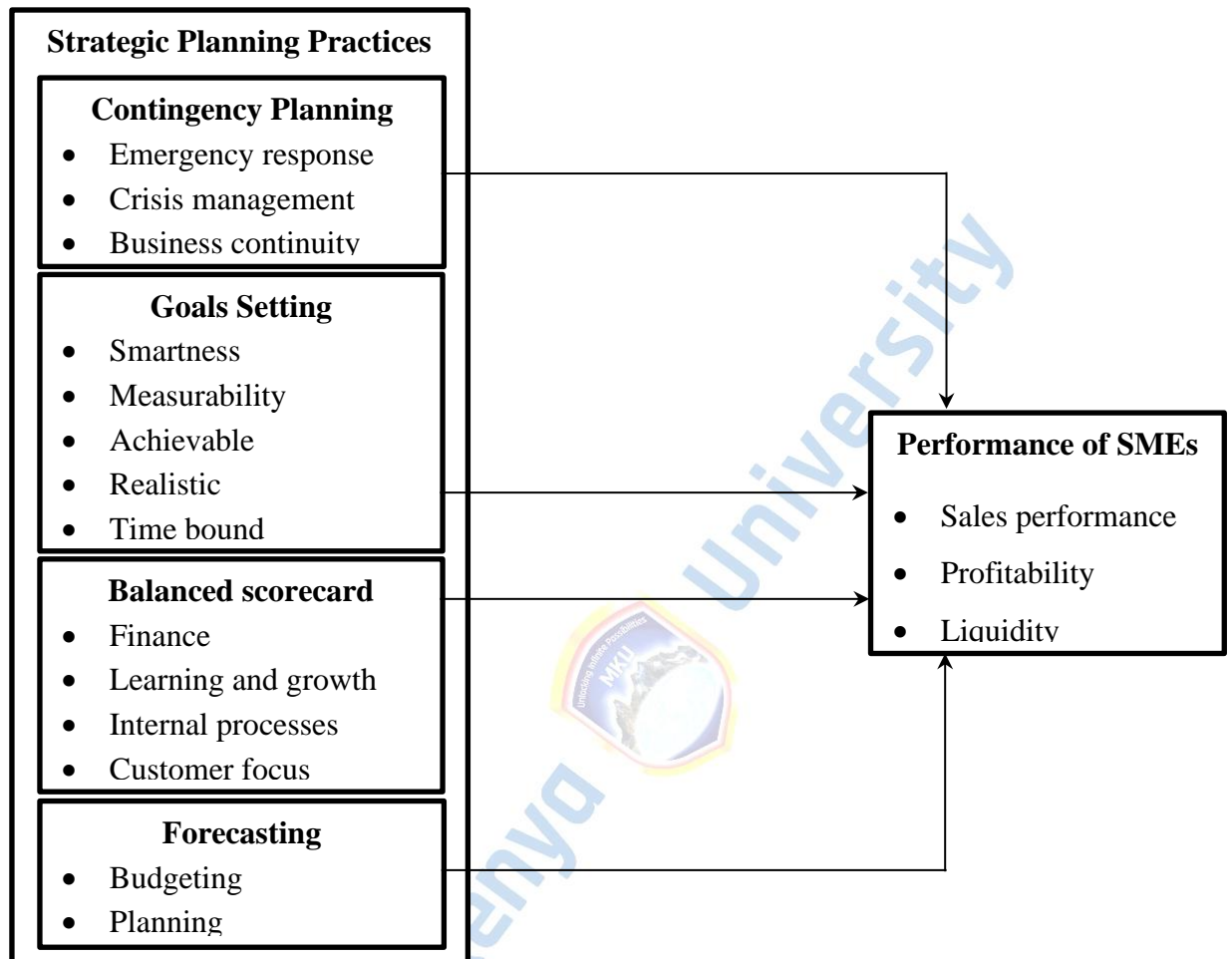


Figure 2: Conceptual Framework

Source: researcher (2024)

2.4.1 Summary of Variables

Contingency Planning is a three-dimensional construct which constitutes emergency response, crisis management, and business continuity (Fischer, Halibozek & Walters, 2019; Kenton, 2021; Posch & Garaus, 2020). On the other hand, it is stressed that goal setting should aim at instituting “SMART goals (Specific, Measurable, Achievable, Realistic, and Timebound).

A critical assessment of literature suggests that contingency planning is a three-dimensional construct which constitutes emergency response, crisis management, and business continuity (Fischer, Halibozek & Walters, 2019; Kenton, 2021; Posch & Garaus, 2020).

Balanced Scorecard indicate it is a four-dimensional construct, namely; finance, learning and growth, internal processes and customer focus (Babajide et al., 2023; Carayannis, Kostis, Dinçer & Yüksel, 2022; Mio, Costantini & Panfilo, 2022).

Goal Setting component insinuates that complexity complicates the firm's potential to have tangible results, which subsequently affects progression (Mio, Panfilo & Blundo, 2020). The dimension of relevance proposes that goals instituted should be a fit in the strategic objective of the firm. Otherwise, the firm would invest in redundant activities and tasks. Lastly, goal setting, scholar emphasize that objectives should be timebound to provide a basis for monitoring and evaluating progress (Gkizani & Galanakis, 2022).

Forecasting on the other hand is comprehended in terms of budgeting and planning (Ahmad & Ahmad, 2019; Eller et al., 2020; George et al., 2019). Prominent research further appreciates that performance of firms can be expressed in terms of financial and nonfinancial constructs (Gatuyu & Kinyua, 2020; Kaawaase et al., 2020; Ngida et al., 2022). Nonetheless, it is stressed that focusing on sales performance, and profitability provides an objective understanding of performance

2.5 Research Gap

An array of literature demonstrates that achieving performance remains one of the core objectives for establishing any business. Accordingly, there is expressed interest to understand the key antecedents of performance. From a review of literature, one of the antecedents which has received a lot of prominence is strategic planning practices.

Generally speaking, most empiricists emphasize that these practices are associated with improvement in the formation of appropriate decisions which provide a firm with direction which facilitates attainment of financial and nonfinancial performance indicators. The strategic planning practices which have been given special attention include; contingency planning, goal setting, balanced scorecard, and forecasting. Scholars contend contingency planning translates in flexibility, and formulation of proactive and reactive strategies which guide in the achievement of desired performance.

Overall, it is revealed that goal setting helps firms to streamline their actions and behavior in addition to providing it with a clear strategic direction. Notably, balanced scorecard enables firms to conduct a comprehensive scrutiny of objectives and resources, thereby guiding the firm on their effective distribution to achieve performance. Moreover, it is strongly emphasized that forecasting enables firms to plan in advance and minimize risks of inadequate resources. Nonetheless, most research in relation to strategic planning practices and financial performance is conducted in developed nations. Moreover, they are mainly literature based, in that they draw their conclusion based on review of literature rather than going an extra mile to apply statistical analyzes such as correlation and regression to confirm these relationships. These gaps are bound to be addressed by this particular study.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter presents the methodology that will be adopted in the study. This chapter presents the research design, study population, sample size and selection, sampling techniques and procedure, data collection instruments and procedures, measurements of research variables, discussion on validity and reliability as well as ethical considerations and limitation of the study.

3.0 Methodology

This chapter outlines the methodological framework adopted for the study, detailing the research design, population and sampling procedures, data collection tools, and the analytical approaches employed. The methodology was carefully selected to ensure alignment with the research objectives and to generate valid, reliable, and actionable findings regarding the relationship between strategic planning practices and the performance of SMEs.

3.1 Research Design

The study adopted a cross-sectional descriptive survey design to guide data collection from a specific population at a single point in time. This design was appropriate for exploring the prevailing strategic planning practices and performance outcomes among SMEs in Nakawa Division. According to Kothari (2004), descriptive survey designs are particularly suitable for studies that seek to describe characteristics of a population or phenomenon, assess relationships between variables, and draw generalizable inferences. The approach enabled the researcher to gather a wide range of responses across multiple dimensions of SME operations, making it ideal for identifying patterns, associations, and strategic tendencies within the selected population. The design also allowed for systematic collection of both

quantitative and qualitative data, which was essential in understanding how SMEs engage with various planning tools and how these practices relate to their performance.

3.2 Population of the Study

The targeted population of the study included all duly registered SMEs operating in Nakawa Division, Kampala, Uganda. According to the Kampala Chamber of Commerce (2024), there were 120 fully registered and licensed SMEs in this area. These constituted the target population of the study.

3.3 Sample and Sampling Procedure

Given the relatively small size of the target population (120 SMEs), a census sampling procedure was employed. Census sampling involved collecting data from every member of the target population, ensuring comprehensive coverage and eliminating sampling bias. This approach was feasible and practical due to the manageable size of the population. A list of all 120 registered and licensed SMEs at Nakawa Division was obtained from the Kampala Chamber of Commerce. This list served as the sampling frame. Each SME owner was contacted to explain the purpose of the study and to seek their participation. This was done through phone calls, emails, or in-person visits, depending on the available contact information. By employing a census sampling procedure, the study ensured that the data collected was representative of the entire population of SMEs at Nakawa Division, thereby enhancing the reliability and validity of the study findings.

3.4 Data Collection

The study relied on both primary and secondary data. Primary data was collected directly from respondents using a survey approach, mainly through structured self-administered

questionnaires. These were chosen because they allowed participants to provide responses independently, without the influence of the researcher. Questionnaires were considered appropriate for gathering reliable first-hand information and have been commonly used in similar studies (Lavrakas, 2008; Gado, 2013; Brahmi & Laadjal, 2015). The structured questionnaires targeted strategic and general managers, human resource officers, and operations staff. They were divided into six sections:

Each section included clear instructions to guide participants. The questionnaires consisted of closed-ended questions aligned with the study's objectives. Before distribution, the tool was pretested and adjusted to enhance clarity and relevance. The use of questionnaires was preferred because it was efficient, cost-effective, and gave respondents flexibility to complete them at their convenience (Gado, 2013).

To complement this, face-to-face interviews were conducted with SME owners. These interviews provided richer, qualitative insights that the structured questionnaires could not capture. An interview guide helped the researcher ask focused questions and explore deeper responses. This tool was especially useful for gathering technical views from business owners and other key individuals in Nakawa Division (Saunders, 2012).

Additionally, secondary data was collected by reviewing business and government reports, as well as other published documents related to SMEs in Uganda—especially those specific to Nakawa Division. These secondary sources supported and enriched the primary data findings.

3.5 Reliability and Validity of the Research Instrument

This study ensured the research tools were both valid and reliable to produce credible findings.

3.5.1 Validity Test

To establish validity, the study applied construct validity, which refers to how well the measurement tools reflect the theoretical concepts they aim to capture. In this case, the variables were carefully aligned with the conceptual framework to ensure they accurately measured aspects of strategic planning and SME performance. This alignment helped confirm that the tools were suitable for drawing meaningful and accurate conclusions.

3.5.2 Reliability Test

Reliability refers to the consistency of the measurement tools—that is, the ability to produce stable and repeatable results. To test this, the study conducted a pilot test before the main data collection. Responses from the pilot group were analyzed using Cronbach's Alpha to check the internal consistency of the questionnaire items. A Cronbach's alpha value of 0.7 or higher was considered acceptable, indicating a reliable scale. Respondents were treated as the unit of analysis in factor analysis, and every effort was made to ensure the questions were clear, unambiguous, and complete to reduce the risk of measurement errors.

3.5.3 Pilot Test

Pilot testing was conducted to evaluate the clarity, structure, and comprehensiveness of the research instrument prior to the actual data collection, in line with recommendations by Sekaran and Bougie (2016). Initially, the pilot study was mistakenly administered to a group of lower-level employees who did not reflect the characteristics of the intended study population—namely, SME managers involved in strategic planning. This approach was found to be methodologically flawed, as Wilson (2006) emphasizes that pilot

respondents should be drawn from the same population as the actual study to ensure accurate assessment of relevance, comprehension, and contextual fit.

To address this limitation, the pilot study was repeated using a sample of SME managers (n=13) operating in Lubaga Division—a neighboring administrative area to Nakawa Division—whose strategic roles and business contexts closely mirrored those of the target respondents. This adjustment was made to uphold internal validity and ensure the insights generated during piloting would meaningfully enhance the instrument's precision. According to Saunders et al. (2014), pilot testing should involve at least ten percent of the intended study sample. The revised pilot helped identify ambiguities, improved the sequencing of questions, and confirmed the appropriateness of terminology used. Feedback from Lubaga SME managers was incorporated into the final version of the questionnaire, thereby strengthening its reliability and acceptability for the main study.

3.6 Data Collection Procedures

Before beginning data collection, the researcher obtained approval from Mount Kenya University to ensure ethical standards were met. This also helped to build trust with participants. Each questionnaire included a cover letter introducing the researcher and explaining the purpose of the study. Respondents were assured that their responses would remain confidential and used solely for academic purposes.

To ensure the clarity and accuracy of the questionnaire, experts were consulted to review its content and assess whether the questions made sense. Once refined, the questionnaires were distributed to respondents, who completed them independently. The completed questionnaires were later retrieved by the researcher.

In addition to questionnaires, interviews were conducted by the researcher to gain deeper insights into SME background, performance, and operational practices.

Quantitative data from the questionnaires were first entered into a database using EpiData software for proper organization. Interview data, which was qualitative, was transcribed into digital text documents and then coded to identify key themes and patterns. Meanwhile, the quantitative data were sorted and categorized based on the study's variables.

3.7 Data Analysis and Presentation

Data analysis was performed using the Statistical Package for Social Sciences (SPSS) Version 24. Before analysis, the data were thoroughly checked for completeness, accuracy, and consistency.

Both descriptive and inferential statistical methods were used. Descriptive analysis helped summarize the data using measures such as frequencies, means, and standard deviations. For inferential analysis, a regression model was applied to examine the relationship between strategic planning practices and the performance of SMEs. This approach follows the recommendation of Wagner and Raghunathan (2007), who emphasized the usefulness of regression analysis in explaining how independent variables influence outcomes.

The following regression model was used: $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon$

Where:

- Y = Performance of SMEs
- β_0 = Constant

- X_1 = Contingency Planning
- X_2 = Goal Setting
- X_3 = Balanced Scorecard
- X_4 = Forecasting
- ε = Error term at a 95% confidence level
- $\beta_1, \beta_2, \beta_3, \beta_4$ = Regression coefficients

3.8 Ethical Considerations

Ethical integrity was a key priority throughout the research process. The researcher secured formal authorization from Mount Kenya University, including an introductory letter, to seek approval for conducting the study within Nakawa Division. Ethical clearance was also obtained from the National Commission for Science, Technology, and Innovation (NACOSTI) to ensure compliance with national research standards.

Participants' rights and dignity were fully respected. All respondents were informed about the purpose and scope of the study and were assured that their responses would remain confidential. To uphold voluntary participation, no individual was required to disclose personal identifiers such as names or business ownership details.

Informed consent was obtained from both organizational leadership and individual participants prior to data collection. Participants received clear explanations about the study's academic purpose and the nature of their involvement. An official cover letter accompanied each questionnaire to provide transparency and promote trust. This approach helped enhance participation while ensuring that respondents were aware that the research was non-commercial and strictly for academic purposes.

No participant was pressured to take part in the study, and those who declined participation were fully respected. Ethical safeguards ensured that data collection upheld the principles of autonomy, confidentiality, and voluntary engagement at every stage.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.0 Introduction

This chapter highlights research findings and discussions on the influence of Strategic Planning Practices on Performance of SMEs in Nakawa Industrial area situated in Nakawa Division, Kampala, Uganda. The chapter covers the following sections: presentation of research findings. These findings are categorized using the main thematic areas: response rate, background of the study, and all the study's objectives.

4.1 Reliability of Research Instruments

To ensure the questionnaire items were both dependable and consistent, a reliability test was conducted using SPSS Version 24. The Cronbach's Alpha Coefficient (α) was employed as the standard measure of reliability, offering insight into the internal consistency of the questionnaire. By performing a detailed reliability analysis, the study confirmed the robustness of the instrument used for data collection. The results of this analysis, including the calculated alpha coefficient, are presented in Table 1, providing a clear and comprehensive view of the questionnaire's reliability.

Table 1: Overall Reliability Score

Variables	Cronbach Alpha	No. of items
Strategic Planning Practices	$\alpha = 0.800$	24

Source: Researcher (2024)

The reliability of the research instrument was confirmed using Cronbach's Alpha, which yielded a coefficient of 0.800. This indicates that the questionnaire items demonstrated strong internal consistency and were highly reliable. Cronbach's Alpha measures reliability by averaging all possible split-half correlations across the items in a scale. The coefficient ranges between 0 and 1, where values below 0.6 typically suggest low reliability (Malhotra, 2014). Higher values, closer to 1, reflect stronger internal consistency (Sekaran & Bougie, 2013). In general, a coefficient of 0.7 or above is considered acceptable for research purposes.

Kothari and Garg (2014) proposed specific benchmark ranges for interpreting Cronbach's Alpha values, which help assess the internal coherence of the variables being measured.

Table 2: Reliability Statistics of Specific Constructs

Variable	Cronbach Alpha	No. of items
Contingency Planning	.882	6
Goal Setting	.780	6
Balanced Scorecard	.805	6
Forecasting	.765	6
Average	.808	24

Source: Researcher (2024)

Four constructs— Contingency Planning, Goal Setting, Balanced Scorecard, and Forecasting were used to measure business growth strategies. Table 4 displays the Cronbach Alpha scores for every one of the constructions. Each construct's score was within the acceptable range of more than 0.7, as advised by Kothari and Garg (2014).

4.2 Response Rate

The units of analysis for this study were the individual owners of Small and Medium Enterprises (SMEs). Each SME owner was contacted to explain the purpose of the study and to invite them to participate. According to the Kampala Chamber of Commerce (2024), there were 120 SMEs in this region that were fully registered and licensed. These 120 SMEs formed the target population for the study. To collect data, a total of 120 questionnaires were distributed to the SME owners. The response rate obtained from this distribution is illustrated in Figure 3.

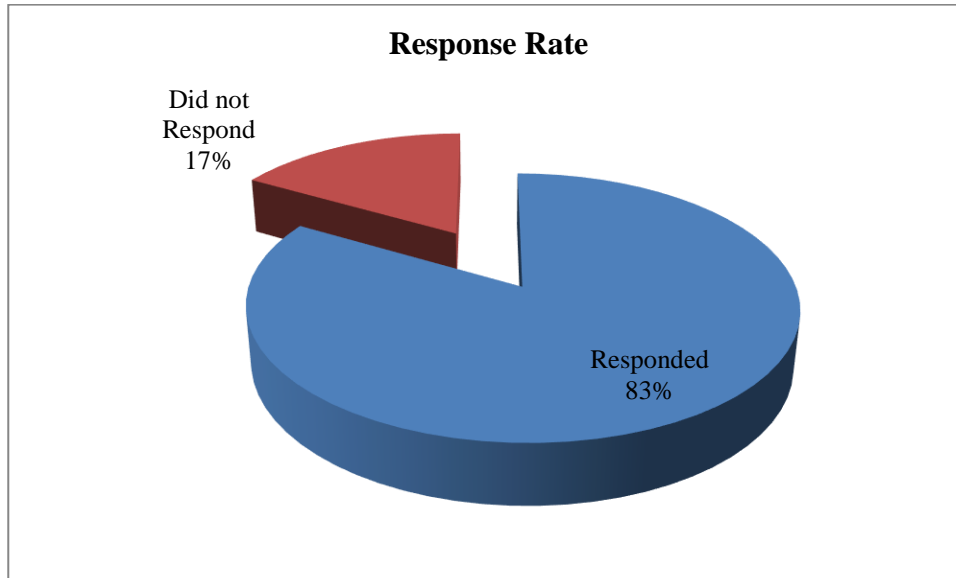


Figure 3 Response Rate

Source: Researcher (2024)

The response rate for the study was 83.0%, with 100 out of the 120 targeted respondents successfully participating. According to Mugenda and Mugenda (2009), a response rate exceeding 70.0% is considered satisfactory for research purposes. Therefore, achieving an 83.0% response rate in this study indicates that the data collected is robust and reliable for further analysis. The remaining 14.0% non-response rate can largely be attributed to challenges such as time constraints and the busy schedules of some households, which prevented their participation.

4.3 Demographic Characteristics of Respondents

4.3.1 Gender of the Respondents

The study examined the gender of SME owners to gain insights into the representation and distribution of male and female participants. This analysis helps highlight any gender-related trends or disparities within SME ownership, providing a deeper understanding of the demographic composition of the participants. The findings are summarized in Table 3.

Table 3: Gender of the Respondent

Statement	Frequency	Percentage
Female	64	64
Male	36	36
n	100	100

Source: Researcher (2024)

The analysis of Table 3 showcases an intriguing trend in SME ownership: a notable 64% of the respondents were women, highlighting the strong presence of female entrepreneurs in the sector. Meanwhile, men accounted for 36% of the participants, demonstrating their considerable yet smaller share. These findings underline the important contributions of both genders to SME development, with women taking a leading role in this particular study.

4.3.2 Age of Participant

The study considered it essential to examine the age of the participants to better understand the age demographics of SME ownership. By analyzing age distribution, the study aimed to identify potential trends or patterns related to age, such as which age groups are more actively engaged in entrepreneurship. This insight provides valuable context for understanding the dynamics of SME ownership and can inform policies or initiatives tailored to support entrepreneurs across various age brackets. The detailed findings are presented in Table 4.

Table 4: Age of Participant

Statement	Frequency	Percentage
21-30 Years	42	35.0
31-40 Years	29	24.0
41-50 Years	25	21.0
Above 50	24	20.0
n	120	100

Source: Researcher (2024)

The findings in Table 4 reveal that the largest proportion of participants falls within the 21–30 age group, representing 35% of the respondents. This indicates that many young adults are engaged in activities related to the SME, highlighting their active participation and potential for long-term empowerment. The 31–40 age group 24% of the participants, followed by those aged 41–50 at 21%, and finally, individuals above 50 years at 20%.

These results suggest that most respondents involved in the study are in their productive and economically active years, particularly those aged 21–40 (59% combined). This

demographic distribution points to the importance of targeting programs and initiatives toward younger and middle-aged participants, as they are likely to have the energy and capacity to adopt and benefit from interventions aimed at empowerment. Representing older age groups (41+ years) at 41% also underscores the need for inclusive approaches that address the diverse needs of all age brackets, ensuring equitable access and benefits.

4.3.1 Highest Educational Qualifications

The study sought to uncover the educational qualifications of SME owners, shedding light on the role of academic achievement in entrepreneurial pursuits. By analyzing the levels of education among participants, the study aimed to understand how formal learning may influence the management and success of SMEs. This exploration offers valuable insights into the skillsets and knowledge bases that SME owners bring to their enterprises. The detailed findings are presented in Table 5.

Table 5: Highest Educational Qualifications

Statement	Frequency	Percentage
Primary	65	65
Secondary	33	33
Tertiary	2	2
n	100	100

Source: Researcher (2024)

The analysis of the findings in Table 5 reveals that most respondents who participated in the study had a primary level of education, accounting for 65% of the respondents. A significant proportion, 33%, had attained a secondary level of education, while only 2% had pursued education at the tertiary level. The data indicates that many SME owners in the study may not have access to higher education opportunities, which could limit their access to certain economic or professional opportunities.

4.4 Contingency Planning and Performance of SME's

The section contains findings on extent to which contingency planning as a Strategic Planning Practices influenced the Performance of SMEs in Nakawa Division, Kampala, Uganda. Participants rated statement using 5 Likert scale where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent. The findings are shown in Table 6

Table 6: Contingency Planning and Performance of SMEs

Statement	Mean	SD
Contingency planning has significantly improved the overall performance of my SME.	3.9.	0.86
Our SME has a well-documented contingency plan that is regularly updated.	4.1	0.45
Employees are well-trained to implement contingency plans during unforeseen events	3.9	0.89
Contingency planning has helped our SME recover quickly from disruptions.	2.4	0.43
The absence of a contingency plan would negatively impact our SME's performance.	3.8	0.78
Contingency planning has significantly improved the overall performance of my SME.	4.0	0.27
Average	3.68	0.61

Analysis of Findings on Contingency Planning and SME Performance

Findings from Table 6 strongly reinforce the literature asserting that contingency planning is instrumental in enhancing SME performance. The high mean score (Mean = 4.1, SD = 0.45) for the statement on having a well-documented and regularly updated

contingency plan aligns with Kihara (2016) and Khanna & Verma (2023), who emphasize that such structured planning contributes meaningfully to organizational resilience and efficiency. The minimal variation in responses further supports the assertion by Amhalhal et al. (2022) that firms engaging in proactive planning are better positioned to identify strategic focal points in uncertain environments.

Additionally, the second-highest ranked item (Mean = 4.0, SD = 0.27), indicating that contingency planning has improved SME performance, corroborates prior arguments that it serves as a vital strategic mechanism for mitigating risk and maintaining continuity. However, the slightly more dispersed opinions regarding employee preparedness (Mean = 3.9, SD = 0.89) highlight an implementation gap, consistent with critiques in literature that emphasize the need for practical reinforcement through training (John-Eke & Eke, 2020). These results suggest that while the theoretical underpinnings and strategic intent of contingency planning are well-acknowledged, their operationalization—particularly via staff capacity-building—remains an area requiring greater focus among SMEs.

4.5 Goal Setting and Performance of SME's

The section contains findings on extent to which Goal Setting as a Strategic Planning Practices influenced the Performance of SMEs in Nakawa Division, Kampala, Uganda. The data was rated using a Likert scale of 1-5 where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent. The findings are as shown in Table 7

Table 7: Goal Setting and Performance of SMEs

Statement	Mean	SD
Goal Setting has improved Performance of SMEs	4.12	0.44
Setting clear goals has enhanced the productivity of our SME.	4.00	0.67.
The balanced scorecard helps in tracking and achieving strategic goals.	3.90	0.31
Regularly reviewing and adjusting goals has improved our SME's performance.	3.82.	0.24
Goal setting has helped align individual efforts with the SME's overall objectives.	3.51	0.43
The lack of goal setting would hinder the performance of our SME.	3.92	0.22
Average	3.89	0.39

Source: Researcher (2024).

Findings in Table 6 show that regarding SMEs having a well-documented contingency plan that is regularly updated (Mean = 4.1, SD = 0.45), this statement achieved the highest mean score, with a low standard deviation, indicating strong consensus among respondents. It suggests that the presence of well-documented and updated contingency plans is a critical factor for SME performance in Nakawa Division. This aligns with literature that underscores contingency planning as fundamental to performance enhancement (Khanna & Verma, 2023; Kihara, 2016). A well-documented plan provides a structured approach to navigating challenges, ensuring that SMEs are better prepared for unforeseen circumstances. Amhalhal, Anchor, Tipi, and Elgazzar (2022) assert that organizations engaging in contingency planning gain an advantage by scanning the

environment and identifying key strategic priorities. The low standard deviation ($SD = 0.45$) in the findings reflects strong agreement, substantiating the claim that contingency planning offers clarity, structure, and preparedness—key outcomes echoed in empirical literature.

On whether contingency planning has significantly improved the overall performance of SMEs (Mean = 4.0, $SD = 0.27$), this parameter ranked second with a remarkably low standard deviation. The high mean suggests that most respondents felt contingency planning positively influenced their SME's overall performance. Literature reinforces this, arguing that contingency planning serves as a conduit for developing forward-looking strategies that bring structure and direction to organizational efforts. Khanna and Verma (2023) emphasize that through contingency planning, firms can proactively tackle dynamic conditions and still pursue performance targets. The extremely low standard deviation ($SD = 0.27$) reflects near-unanimous agreement among respondents, validating previous claims that contingency planning enables strategic flexibility and operational efficiency. However, a critical review of Amhalhal et al.'s (2022) work reveals that while their study proposed hypotheses, it relied heavily on empirical review rather than inferential statistics—an aspect that the current study improved by generating actual perception data from SME managers and establishing statistical measures of consensus.

4.6 Balanced Scorecard and Performance of SME's

The section contains findings on extent to which Balanced Scorecard as a Strategic Planning Practices influenced the Performance of SMEs in Nakawa Division, Kampala, Uganda. The data was rated using a Likert scale of 1-5 where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent. The findings are in Table 8

Table 8: Balanced Scorecard and Performance of SME's

Statement	Mean	SD
Implementing a balanced scorecard has improved our SME's financial performance.	4.00	0.52
The balanced scorecard helps in tracking and achieving strategic goals.	3.92	0.59.
Our SME uses the balanced scorecard to measure customer satisfaction.	3.90	0.43
The balanced scorecard has enhanced internal business processes in our SME.	4.00	0.34
The balanced scorecard is an effective tool for performance management in our SME.	3.81	0.68
Implementing a balanced scorecard has improved our SME's financial performance.	3.00	0.52
	3.77	0.51

Source: Researcher (2024)

Findings in Table 8 show that implementing a balanced scorecard has notably enhanced SME performance across various dimensions. Specifically, the statement “implementing a balanced scorecard has improved our SME’s financial performance” achieved the highest mean score (Mean = 4.00, SD = 0.52), indicating a strong association between BSC usage and financial improvement. This finding reinforces literature asserting that organizations that adopt the balanced scorecard are better positioned to formulate realistic strategies and undertake effective decisions that drive performance (Tuan, 2020). Although Tuan’s study focused on Vietnamese enterprises, its relevance is echoed in the Ugandan SME context, where similar financial gains are reported. The relatively modest standard deviation reflects a prevailing consensus among respondents about the financial value of BSC application, despite some variability due to differing implementation depth across firms.

Equally, the parameter “the balanced scorecard has enhanced internal business processes in our SME” tied for the top rank (Mean = 4.00, SD = 0.34), with a notably lower standard deviation—signaling more consistent agreement among SME respondents. This reflects the balanced scorecard’s strength in refining operational systems and creating clarity in workflow, a contribution substantiated by Lee, Tsui, and Yau (2023), who revealed that BSC is instrumental in aligning strategy with execution, especially in sectors where structured internal procedures are critical for sustained performance. The consistency of responses also aligns with literature that credits BSC as a framework for anchoring internal efficiency and performance discipline (Fang & Qu, 2021; Sahiti et al., 2016).

The statement “the balanced scorecard helps in tracking and achieving strategic goals” also recorded a high mean (Mean = 3.92, SD = 0.59), reflecting that most SMEs value the BSC for its role in goal alignment and progress evaluation. This matches Bahiaa,

Ahmedb, and Raheem's (2020) findings within the textile industry, which emphasize BSC as a diagnostic tool for identifying strategic gaps and redirecting efforts accordingly. The moderate variability among respondents here suggests differing levels of strategic maturity in BSC deployment across enterprises, but the overall trend remains supportive of its impact on goal execution.

When asked whether their SMEs use the balanced scorecard to measure customer satisfaction, respondents gave a mean of 3.90 (SD = 0.43), ranking fourth. This aligns with literature that regards customer focus as one of the core pillars of the BSC model. Scholars note that customer-related metrics help organizations strengthen long-term engagement, leading to improved loyalty and competitive edge (Fang & Qu, 2021). The relatively tight spread in responses indicates that most SMEs acknowledge this dimension, though the extent of integration may differ.

The statement "the balanced scorecard is an effective tool for performance management in our SME" yielded a mean of 3.81 with the highest standard deviation of 0.68, suggesting mixed views. While most respondents recognize the tool's utility, the wide spread highlights a possible implementation gap, which is similarly noted in literature—where success depends not just on adoption, but on how well it is integrated into management culture (Marete, 2015). This points to the need for capacity building and training to support systematic performance monitoring.

Interestingly, the parameter "implementing a balanced scorecard has improved our SME's financial performance" was repeated with a lower mean score (Mean = 3.00, SD = 0.52), possibly reflecting divergent outcomes based on firm size, sector, or level of BSC adoption. This echoes Marete's (2015) argument that the ability of an organization to implement intricate strategies largely hinges on how comprehensively the BSC is

deployed. The disparity between high and low scorers suggests that while the theoretical benefits of BSC are widely acknowledged, realizing those gains in practice depends on context-specific factors like leadership commitment, staff engagement, and data literacy.

Overall, the findings contribute to existing literature by affirming that while the balanced scorecard enhances both financial and non-financial performance, its effectiveness within SMEs—particularly in Uganda—varies based on the depth of its integration. This research therefore not only validates prior empirical assertions but also adds fresh insights by focusing on SMEs, a segment often overlooked in strategic performance literature.

4.7 Forecasting and Performance of SME's

The section contains findings on extent to which Forecasting as a Strategic Planning Practices influenced the Performance of SMEs in Nakawa Division, Kampala, Uganda. The data was rated using a Likert scale of 1-5 where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent. The findings are in Table 9

Table 9: Forecasting and Performance of SME's

Statement	Mean	SD
Forecasting has improved the Performance of SMEs	4.29	0.37
Accurate forecasting has significantly improved our SME's decision-making process	4.22	0.33
Our SME regularly uses forecasting to predict future market trends.	4.98	0.60
Forecasting has helped our SME manage resources more efficiently.	3.42	0.59
The use of forecasting has reduced uncertainties in our SME's operations.	4.04	0.44
The absence of forecasting would negatively impact our SME's performance.	4.00	0.31
	4.15	0.44

Source: Researcher (2024)

Findings in Table 9 demonstrate that forecasting is widely recognized as a pivotal strategic planning tool among SMEs. The statement “SME regularly uses forecasting to predict future market trends” recorded the highest mean score (Mean = 4.98, SD = 0.60), underscoring a strong belief in forecasting’s capacity to provide strategic foresight and market awareness. Despite slight variability, the near-consensus among respondents suggests that forecasting empowers SMEs to anticipate shifts and prepare proactively. This insight strongly supports the literature, where forecasting is often viewed as a mechanism for enabling realistic decision-making in volatile markets (Ahmad & Ahmad, 2019; George et al., 2019; Eller et al., 2020). Scholars have long argued that no firm can conduct viable planning without incorporating future assumptions, making forecasting a foundational element for strategic alignment (Musau, 2021; Petropoulos et al., 2022).

However, as Murimi, Ombaka, and Muchiri (2021) observe, forecasting remains conceptually common yet under-supported by empirical validation—hence the relevance of the present study.

The second-ranked statement, “forecasting has improved the Performance of SMEs” (Mean = 4.29, SD = 0.37), affirms the belief that forecasting drives growth, efficiency, and stability in business operations. This aligns with literature emphasizing that forecasting enables enterprises to manage volatility and direct resources more strategically (Danese & Kalchschmidt, 2011; Megha, 2018). Ekankumo and Ndiomu (2022) also argue that forecasting informs proactive strategy, curbing resource wastage and promoting operational effectiveness—benefits that are empirically echoed by the current dataset. Similarly, the statement “accurate forecasting has significantly improved our SME’s decision-making process” (Mean = 4.22, SD = 0.33) suggests strong agreement that forecasting reduces uncertainty and enhances strategic judgment. The low standard deviation reflects robust consensus, validating the theoretical position that forecasting is an enabler of data-informed, confident decision-making in uncertain environments (Feldman, 2019; Konno, 2022).

The parameter “the use of forecasting has reduced uncertainties in our SME’s operations” (Mean = 4.04, SD = 0.44) further illustrates the function of forecasting in buffering firms against unforeseen disruptions, reinforcing Feldman (2019)’s assertion that it is central to organizational resilience. Furthermore, the strong agreement on the statement “absence of forecasting would negatively impact SME performance” (Mean = 4.00, SD = 0.31) emphasizes forecasting’s necessity rather than its mere optionality—strengthening the premise that strategic planning must be future-oriented to be effective. Interestingly, while forecasting is shown to be crucial in guiding strategic direction and

mitigating shocks, the relatively lower mean score for “forecasting has helped our SME manage resources more efficiently” (Mean = 3.42, SD = 0.59) indicates a possible implementation gap. Though literature acknowledges forecasting’s potential to streamline resource use (Ekankumo & Ndiomu, 2022), the results suggest some SMEs struggle to translate forecasts into actionable resource optimization.

Overall, the empirical findings lend strong support to theoretical assertions, reinforcing forecasting as a predictive and preventive mechanism central to SME performance. However, existing studies—despite consensus on forecasting’s value—have largely lacked statistical backing (Murimi et al., 2021; Petropoulos et al., 2022). This underscores the significance of the current study, which not only contextualizes forecasting in the Ugandan SME sector but also provides much-needed empirical evidence to affirm the proposed link between forecasting and organizational performance.

4.8 SME’s Performance in Nakawa Division

The section contains findings on extent of Performance of SMEs in Nakawa Division, Kampala, Uganda. Participants rated statement using 5 Likert scale where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent. The findings are in Table 10.

Table 10: Performance of SME in Nakawa Division

Statement	Mean	SD
Performance of SMEs in Nakawa Division has consistently met or exceeded its financial targets and goals.	4.34	0.57
Performance of SMEs in Nakawa Division has maintained a high level of customer satisfaction and loyalty.	3.13	0.90
Performance of SMEs in Nakawa Division has improved its operational processes and efficiency.	4.60	0.87
Performance of SMEs in Nakawa Division has successfully engaged and retained its employees.	4.57	0.99
Performance of SMEs in Nakawa Division has demonstrated innovation and growth in its products/services and market presence.	3.04	0.44
Performance of SMEs in Nakawa Division has consistently met or exceeded its financial targets and goals.	4.00	0.56
	3.94	0.79

Source: Researcher (2024).

Findings in Table 10 show regarding whether Performance of SMEs in Nakawa Division has improved its operational processes and efficiency (Mean = 4.60, SD = 0.87). This parameter achieved the highest mean score of 4.60, with a standard deviation of 0.87, indicating that enhancing operational processes and efficiency is the most significant contributor to SME performance. Regarding its impact, the data suggests that effective operational strategies allow SMEs to optimize resources and maintain consistent productivity levels. Although the standard deviation is slightly high, the findings highlight broad agreement on the importance of operational efficiency... Performance of SMEs in Nakawa Division has successfully engaged and retained its employees (Mean = 4.57, SD = 0.99). Ranking second, this parameter recorded a mean of 4.57 with a standard deviation of 0.99. Regarding its influence, the findings suggest that employee

engagement and retention are vital to sustaining SME growth and stability. However, the relatively higher standard deviation reflects variability in how well SMEs perform in this area, potentially due to differences in workplace culture and human resource practices.

On whether the performance of SMEs in Nakawa Division has consistently met or exceeded its financial targets and goals (Mean = 4.34, SD = 0.57). This parameter ranks third, with a mean score of 4.34 and a standard deviation of 0.57. Regarding its contribution, the data highlights that financial performance remains a core indicator of SME success. The relatively low standard deviation reflects strong agreement among respondents about the importance of financial targets. This finding emphasizes that achieving or surpassing financial goals serves as a benchmark for measuring overall performance. Regarding whether the performance of SMEs in Nakawa Division has maintained a high level of customer satisfaction and loyalty (Mean = 3.13, SD = 0.90). This parameter has a mean of 3.13 and a standard deviation of 0.90, ranking lower in comparison to the top three. Regarding its significance, customer satisfaction is important for retaining clients and sustaining revenue streams. The lower mean suggests that achieving high customer satisfaction remains a challenge for many SMEs, and the higher variability reflects differing levels of success among respondents. Performance of SMEs in Nakawa Division has demonstrated innovation and growth in its products/services and market presence (Mean = 3.04, SD = 0.44). This parameter recorded the lowest mean of 3.04, with a standard deviation of 0.44. Regarding its role, innovation and growth are necessary for long-term competitiveness, though the findings suggest that these aspects are not yet fully realized by many SMEs. The relatively low standard deviation indicates consistent responses, suggesting a shared need for greater emphasis on innovation and market expansion.

4.9 Inferential Analysis

The study utilized correlation and regression analysis to check whether a relationship existed between the independent and dependent variables of the study.

4.9.1 Correlation Analysis

Pearson Correlation is a statistical measure that evaluates the strength and direction of the linear relationship between two variables. It is represented by a coefficient ranging from -1 to +1, where: +1 indicates a perfect positive linear relationship. -1 indicates a perfect negative linear relationship while 0 implies no linear relationship. In this analysis, Pearson Correlation is used to assess how strongly strategic planning practices (Contingency Planning, Goal Setting, Balanced Scorecard, and Forecasting) are related to the Performance of SMEs in Nakawa Division, Kampala. By examining the correlation coefficients, we can determine the size and significance of these relationships, marked by an asterisk (*) for statistically significant values. The study findings are as shown Table 11.

Table 11: Correlation Analysis

Pearson Correlation	Performance of SMEs	Contingency Planning	Goal Setting	Balanced Scorecard	Forecasting
Performance of SMEs	1	0.645*	0.559*	0.550*	0.710*
Contingency Planning	0.645*	1			
Goal Setting	0.559*		1		
Balanced Scorecard	0.550*			1	
Forecasting	0.710*				1
Significant at .05					

Source: Researcher (2024).

Findings in Table 11 shows regarding Forecasting and Performance of SMEs ($r = 0.710^*$). This parameter achieved the highest correlation coefficient of 0.710, indicating a strong positive relationship with the performance of SMEs. Regarding its meaning, the result highlights that forecasting practices, such as predicting market trends and resource management, are vital in improving SME performance. The significance of this correlation implies that SMEs which leverage accurate forecasting are better equipped to make informed decisions and adapt to changes effectively. On Contingency Planning and Performance of SMEs ($r = 0.645^*$). This parameter ranked second with a correlation coefficient of 0.645, demonstrating a substantial positive relationship. Regarding its impact, contingency planning enhances SME performance by providing a framework to navigate disruptions and uncertainties. The strength of this correlation indicates that

contingency planning plays a critical role in ensuring resilience and stability. On Goal Setting and Performance of SMEs ($r = 0.559^*$).

The third-ranked parameter recorded a correlation coefficient of 0.559, which represents a moderate positive relationship. Regarding its significance, the data suggests that setting clear goals helps SMEs maintain focus, productivity, and alignment with long-term objectives. This moderate correlation underscores its contribution while suggesting room for further optimization. Regarding Balanced Scorecard and Performance of SMEs ($r = 0.550^*$). This parameter attained a correlation coefficient of 0.550, signifying a moderate positive relationship. Regarding its influence, the findings highlight the role of balanced scorecards in tracking strategic goals and improving operational efficiency. The moderate correlation reflects its importance in performance management, albeit to a slightly lesser extent than the other practices. This analysis highlights the varying degrees of influence each strategic planning practice has on SME performance. Forecasting emerges as the strongest contributor, followed by contingency planning, goal setting, and balanced scorecards, all showcasing positive correlations. Each provides valuable insights into how SMEs can strategically plan for improved outcomes.

4.9.2 Regression Analysis

The researcher sought to establish the combined relationship to develop the kind of relationship that exists between the independent variables - predictors (Contingency Plan, Goal settings, balanced score-card and forecasting) and the dependent variable - Performance of SMEs. Regression analysis is a statistical method used to examine the relationship between a dependent variable and one or more independent variables. It helps in understanding how changes in the independent variables affect the dependent variable. In this analysis, regression will be employed to explore how strategic planning

practices (Contingency Planning, Goal Setting, Balanced Scorecard, and Forecasting) predict or influence the performance of SMEs. The size of the regression coefficients is essential for interpreting the strength and direction of these relationships. Key metrics in the regression model include (Correlation Coefficient): Indicates the strength of the overall relationship between predictors and the dependent variable.

Square: Represents the proportion of variance in the dependent variable (Performance of SMEs) that is explained by the independent variables. Adjusted R Square: Adjusts the R Square value to account for the number of predictors in the model, providing a more accurate measure of model fit. Standard Error of the Estimate: Reflects the average distance that the observed values fall from the regression line, indicating the precision of predictions. The multiple linear regression models are following; multiple regression models took the form:

The following regression model was used: $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon$

Where:

- Y = Performance of SMEs
- β_0 = Constant
- X_1 = Contingency Planning
- X_2 = Goal Setting
- X_3 = Balanced Scorecard
- X_4 = Forecasting
- ϵ = Error term at a 95% confidence level

$\beta_1, \beta_2, \beta_3, \beta_4$ = Regression coefficients.

4.9.2.1 Regression Analysis Results

Table 12: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.890	0.792	0.785	0.042

Findings in Table 12 the R value of 0.890 demonstrate a very strong positive relationship between the strategic planning practices and SME performance. This suggests that the predictors collectively have a substantial impact on the performance metric. An R Square value of 0.792 implies that 79.2% of the variance in the performance of SMEs is explained by the combined influence of the independent variables (Contingency Planning, Goal Setting, Balanced Scorecard, and Forecasting). This high value indicates that the model fits the data well and that the predictors are significantly contributing to explaining SME performance. The Adjusted R Square value of 0.785 refines the R Square by considering the number of predictors in the model. This slight reduction from the R Square suggests that the model is robust and not over fitted, further supporting the reliability of the findings. The low standard error of 0.042 signifies that the predictions made by the model are highly accurate, with only minimal deviation from the observed values. This indicates that the model's estimates of SME performance are precise and reliable. This regression analysis highlights the significant influence of strategic planning practices on SME performance, with strong predictive accuracy and consistency

4.9.2.2 Analysis of Variance

ANOVA (Analysis of Variance) is a statistical method used to test whether there are meaningful differences between the average values (means) of three or more groups. In

the context of regression analysis, ANOVA helps assess how well the model explains variations in the outcome variable.

Specifically, it compares the amount of variation explained by the independent variables (predictors) to the variation that remains unexplained (error). This comparison is expressed through **the F-statistic**. If the F-value is large and the corresponding significance level (Sig.) is below a certain threshold—usually 0.05—it suggests that the predictors, as a group, make a statistically significant contribution to explaining the dependent variable.

Table 13: ANOVA Table

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	14.000	3	4.667	45.51	0.000
Residual	8.000	77	0.104		
Total	13.212	100			

Findings in Table 13 show that the regression component indicates the variance explained by the independent variables (Contingency Planning, Goal Setting, Balanced Scorecard, and Forecasting). Regarding its significance, the high F-statistic (45.51) and the extremely low p-value (0.000) signify that the predictors collectively have a strong and statistically significant effect on the performance of SMEs in Nakawa Division. The residual represents the unexplained variance in SME performance. Regarding its importance, the lower residual variance compared to the regression variance reinforces the effectiveness of the predictors in explaining SME performance. The total variance combines both the explained (regression) and unexplained (residual) variances. Regarding its role, it serves as the benchmark against which the proportion of explained variance (R Square) is calculated, helping quantify the overall model fit. This analysis

emphasizes that the predictors used in the model have a significant combined effect on the performance of SMEs, as demonstrated by the high F-statistic and the low significance value.

4.9.2.3 Regression Coefficients

A coefficient is a numerical value that indicates the relationship between a predictor (independent variable) and the outcome (dependent variable) in regression analysis. It reflects the size and direction of the effect each predictor has on the dependent variable. In this table, the coefficients help us understand the impact of variables like "Contingency Plan," "Goal Settings," "Balanced Score-Card," and "Forecasting" on the "Performance of SMEs in Nakawa Division." Positive coefficients suggest that as the independent variable increases, so does performance (assuming the relationship is significant). Unstandardized Coefficients (B): These indicate the expected change in the dependent variable for a one-unit change in the predictor. Standardized Coefficients (Beta): These allow comparison across variables by showing the relative strength of each predictor's impact, regardless of measurement scales. The "T" values and "Sig." levels show the statistical significance. For example, smaller "Sig." values (commonly below 0.05) indicate that the variable's influence is meaningful.

Table 14: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)			1.123	1.101	0.00
Contingency Plan	.512		.645	1.321	0.03
Goal Settings	.421		.559	0.624	0.02
Balanced Score-Card	.410		.550	0.800	0.04
Forecasting	.651		.710	2.000	0.00

a. Dependent Variable: Performance of SMEs in Nakawa Division
b. Predictors: (Constant), Contingency Plan, Goal Settings+ Balanced Score-Card+ Forecasting

Source: Researcher (2024)

Findings in Table 14 show that baseline performance level when all predictors are zero. Contingency Plan (B = .512, Sig. = 0.03): A significant positive impact, suggesting planning flexibility boosts SME performance. Goal Settings (B = .421, Sig. = 0.02): A significant contributor, showing that clear goals enhance performance. Balanced Score-Card (B = .410, Sig. = 0.04): A positive but smaller impact, illustrating that performance metrics contribute to success. Forecasting (B = .651, Sig. = 0.00): The strongest positive effect, highlighting that predictive planning is crucial for SME performance. The findings highlight the critical role of strategic practices in enhancing the performance of SMEs in Nakawa Division. Variables like contingency planning, goal setting, the balanced scorecard, and forecasting all show a significant positive impact on

performance. This suggests that SMEs which adopt structured approaches to planning, performance measurement, and foresight are better equipped to achieve business success. Forecasting, having the strongest influence, underscores the importance of anticipating market trends and preparing accordingly. These results imply that SMEs should prioritize and invest in these practices to remain competitive and achieve sustainable growth. Policymakers and business support organizations could also use these findings to design tailored programs that encourage SME owners to implement such strategies. Ultimately, these insights provide a framework for improving SME resilience and adaptability in the face of economic challenges.



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CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.0 Introductions

The chapter summarizes findings, discussion, conclusion, and recommendations based on the study-specific objectives. In addition, it contains recommendations and advice for the future study.

5.1 Summary of Findings

5.1.1 Contingency Planning on Performance of SMEs

The findings highlight that well-documented and updated contingency plans are the most impactful in enhancing SME performance, followed closely by the general influence of contingency planning on overall performance. Training employees to implement contingency plans also emerged as a significant factor, albeit with more variability in responses. Collectively, these factors showcase the critical role of contingency planning as a strategic planning practice.

5.1.2 Goal Setting Performance of SMEs

The findings reveal that goal setting is a vital strategic planning practice for SMEs in Nakawa Division. The parameter "Goal Setting has improved Performance of SMEs" emerged as the most impactful, closely followed by "Setting clear goals has enhanced productivity." The lowest-ranked parameter, while still significant, indicated potential gaps in aligning individual efforts with organizational goals. Overall, the results illustrate the broad applicability of goal setting to enhance SME performance.

5.1.3 Influence of Balanced Scorecard on Performance of SMEs

The findings underscore the importance of the balanced scorecard in enhancing SME performance. The highest-ranked parameters highlight its financial and internal process benefits, while mid-ranked statements emphasize its role in achieving strategic goals and measuring customer satisfaction. However, the lowest-scoring parameter suggests room for improvement in how SMEs leverage the tool for consistent financial outcomes.

5.1.4 Influence of Forecasting on Performance of SMEs

The findings underscore the critical role of forecasting in enhancing SME performance, with the parameter "Our SME regularly uses forecasting to predict future market trends" emerging as the most impactful. Accurate forecasting and its influence on decision-making and uncertainty reduction were also prominent contributors. However, the lowest-ranked parameter indicates that forecasting's potential for resource management remains underutilized in some SMEs.

5.2 Conclusion

It is evident that contingency planning is indispensable for the performance of SMEs in Nakawa Division, Kampala. The strong agreement on the importance of well-documented plans and their direct correlation with performance underscores the value of strategic foresight. Employee training, while recognized as beneficial, requires more emphasis to achieve uniformity in preparedness across SMEs. Goal setting serves as a cornerstone of strategic planning, enabling SMEs to focus, track, and achieve their objectives effectively. The findings highlight widespread agreement on its benefits, with low variability for most parameters. However, areas like aligning individual efforts and enhancing productivity through goal setting may require additional focus to ensure

consistency and effectiveness across SMEs. It is clear that the balanced scorecard is a valuable strategic planning practice for SMEs in Nakawa Division, Kampala. Most respondents agreed on its positive influence across various dimensions of performance, though variability in responses highlights differences in implementation and perceived effectiveness. This underlines the need for tailored approaches to maximize its utility. Forecasting emerges as a pivotal strategic planning practice, enabling SMEs to anticipate market changes, enhance decision-making, and mitigate uncertainties. While most respondents agree on its positive impacts, variability in resource efficiency responses suggests room for improvement in leveraging forecasting more comprehensively.

5.3 Recommendations

Contingency

- **Regular Updates and Reviews:** SMEs should prioritize updating and reviewing their contingency plans to reflect current and potential challenges.
- **Enhanced Training Programs:** There is a need for comprehensive training programs to equip employees with the skills required to implement contingency plans effectively.
- **Policy Advocacy:** Stakeholders and policymakers should advocate for mandatory contingency planning as a standard practice for all SMEs.

Goal Setting

- **Adopt Comprehensive Goal Setting Practices:** SMEs should integrate goal setting as a core component of their strategic planning frameworks.

- **Enhance Training and Communication:** To address variability in aligning efforts with organizational objectives, SMEs should invest in regular training and transparent communication mechanisms.
- **Leverage Monitoring Tools:** Tools such as balanced scorecards should be utilized more consistently to track and achieve strategic goals.

Balanced Scorecard

- **Strengthen Adoption and Training:** SMEs should invest in training programs to ensure a thorough understanding of balanced scorecard implementation and benefits.
- **Enhance Customization:** The balanced scorecard should be adapted to the specific needs of each SME to improve its financial and operational impact.
- **Promote Best Practices:** Policymakers and stakeholders should support SMEs by sharing best practices for using the balanced scorecard effectively.

Forecasting

- **Strengthen Forecasting Practices:** SMEs should focus on refining forecasting techniques to maximize benefits across all operational areas.
- **Invest in Training and Tools:** Enhancing staff expertise and utilizing advanced forecasting tools can help SMEs optimize their resource management practices.
- **Encourage Collaboration and Sharing:** Policymakers and industry stakeholders should facilitate knowledge-sharing platforms to enable SMEs to adopt best forecasting practices.

5.4 Areas of Further Studies

The study focused on determining influence of strategic planning practices on performance of SMES in Nakawa Division, Kampala, Uganda. A comparative study between other East-African Countries can also be good. The study may also focus on the same topic but be based on methodology and sample size



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APPENDICES

APPENDIX I: QUESTIONNAIRE

CONFIDENTIALITY

Please note that the responses you provide will be anonymous and confidential. You are therefore requested not to indicate your name anywhere in the questionnaire. The researcher will have sole ownership of the completed questionnaires and the questionnaires will be destroyed after completion of the research. This academic questionnaire is prepared purposely to assist in collecting data relating to Strategic Planning Practices on Performance of SMES in Nakawa Division, Kampala, Uganda. As one of the key identified respondents/informants, you are hereby requested to complete it.

Any information given with respect to this request shall be treated with strict confidentiality and will only be used for the intent.

INSTRUCTIONS

SECTION A: DEMOGRAPHIC INFORMATION OF RESPONDENTS

(Please tick where appropriate)

1. Gender of respondent

1. Female	
2. Male	

2. Age of respondent

1. 18-29Years	
2. 30-39Years	

3. 40-49Years	
4. 50Years and above	

3. Level of education

1. Secondary	
2. Diploma	
3. Bachelor	
4. Other	

SECTION B:

B1: Influence of Contingency Planning on Performance of SMEs

To what extent has contingency planning as a Strategic Planning Practices influenced the Performance of SMEs in Nakawa Division, Kampala, Uganda. Tick as appropriate using the following Likert scale of 1-5 where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent

		Respondent Ratings				
		1	2	3	4	5
	Contingency Planning					
1	Contingency planning has significantly improved the overall performance of my SME.					
2	Our SME has a well-documented contingency plan that is regularly updated.					
3	Employees are well-trained to implement contingency plans during unforeseen events					
4	Contingency planning has helped our SME recover quickly from disruptions.					

5	The absence of a contingency plan would negatively impact our SME's performance.					
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B2. Influence of Goal Setting on Performance of SMEs

To what extent has Goal Setting as a Strategic Planning Practices influenced the Performance of SMEs in Nakawa Division, Kampala, Uganda. Tick as appropriate using the following Likert scale of 1-5 where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent

		Respondent Ratings				
	Goal Setting on Performance of SMEs	1	2	3	4	5
1	Setting clear goals has enhanced the productivity of our SME.					
2	The balanced scorecard helps in tracking and achieving strategic goals.					
3	Regularly reviewing and adjusting goals has improved our SME's performance.					
4	Goal setting has helped align individual efforts with the SME's overall objectives.					
5	The lack of goal setting would hinder the performance of our SME.					

B3. Influence of Balanced Scorecard on Performance of SMEs

To what extent has contingency planning as a Strategic Planning Practices influenced the Performance of SMEs in Nakawa Division, Kampala, Uganda. Tick as appropriate using the following Likert scale of 1-5 where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent

		Respondent Ratings				
Balanced Scorecard		1	2	3	4	5
1	Implementing a balanced scorecard has improved our SME's financial performance.					
2	The balanced scorecard helps in tracking and achieving strategic goals.					
3	Our SME uses the balanced scorecard to measure customer satisfaction.					
4	The balanced scorecard has enhanced internal business processes in our SME.					
5	The balanced scorecard is an effective tool for performance management in our SME.					

B4. Influence of Forecasting on Performance of SMEs

To what extent has Forecasting on as a Strategic Planning Practices influenced the Performance of SMEs in Nakawa Division, Kampala, Uganda. Tick as appropriate using the following Likert scale of 1-5 where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent

		Respondent Ratings				
Forecasting on Performance of SMEs		1	2	3	4	5
1	Accurate forecasting has significantly improved our SME's decision-making process					
2	Our SME regularly uses forecasting to predict future market trends.					
3	Forecasting has helped our SME manage resources more efficiently.					

4	The use of forecasting has reduced uncertainties in our SME's operations.					
5	The absence of forecasting would negatively impact our SME's performance.					

B5: SME PERFORMANCE

Tick as appropriate using the following Likert scale of 5-1 where: Tick as appropriate using the following Likert scale of 1-5 where: 1= No Extent, 2= Little Extent 3= Moderate Extent, 4= Great Extent, 5=Very Great Extent

	SME PERFORMANCE	1	2	3	4	5
1	Performance of SMEs in Nakawa Division has consistently met or exceeded its financial targets and goals.					
2	Performance of SMEs in Nakawa Division has maintained a high level of customer satisfaction and loyalty.					
3	Performance of SMEs in Nakawa Division has improved its operational processes and efficiency.					
4	Performance of SMEs in Nakawa Division has successfully engaged and retained its employees.					
5	Performance of SMEs in Nakawa Division has demonstrated innovation and growth in its products/services and market presence.					



REF: MKU/ISERC/4821
TO: MULINDWA MATOVU KUDRA

Date: 11 March 2025

REG: MBA/2018/20442

Dear Sir/Madam,

RE: ANALYSIS OF STRATEGIC PLANNING PRACTICES ON PERFORMANCE OF SMES IN NAKAWA DIVISION, KAMPALA, UGANDA

This is to inform you that **Mount Kenya University** has reviewed and approved your above research proposal. Your application approval number is **3543**. The approval period is **11/03/2025 - 10/03/2026**.

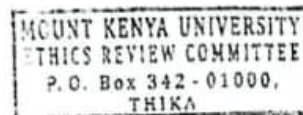
This approval is subject to compliance with the following requirements:

- i. Only approved documents including informed consents, study instruments, MTA will be used
- ii. All changes including amendments, deviations and violations are submitted for review and approval by **Mount Kenya University**
- iii. Death and life threatening problems and serious adverse events or unexpected adverse events whether related or unrelated to the study must be reported to **Mount Kenya University** within 72 hours of notification
- iv. Any changes, anticipated or otherwise that may increase the risks or affect the safety or welfare of study participants and others or affect the integrity of the research must be reported to **Mount Kenya University** within 72 hours
- v. Clearance for export of biological specimens must be obtained from relevant institutions
- vi. Submission of a request for renewal of approval at least 60 days prior to expiry of the approval period. Attach a comprehensive progress report to support the renewal
- vii. Submission of an executive summary report within 90 days upon completion of the study to **Mount Kenya University**

Prior to commencing your study, you will be expected to comply with any additional requirements from the relevant authorities in the country where this study will be conducted

Yours sincerely,

Dr. Alfred Owino, PhD
Chairman, Mount Kenya University ISERC



Main Campus, General Kago Road, P.O. Box 342-01000 Thika.
Tel: +254 20 267 8000, Cell: +254 709 153 000
Email: info@mku.ac.ke, Web: www.mku.ac.ke



APPENDIX III: INTRODUCTION LETTER



DIRECTORATE OF GRADUATE STUDIES

MBA/2018/20442

13th March, 2025

TO WHOM IT MAY CONCERN

Dear Sir/Madam,


RE: MULINDWA MATOVU KUDRA - REGISTRATION NO. MBA/2018/20442

The purpose of this letter is to introduce the above named student who is pursuing **Master of Business Administration** in the department of **Accounting and Finance** in the school of **Business and Economics**.

The title of the research is "**Analysis of Strategic Planning Practices on Performance of SMES in Nakawa Division, Kampala Uganda.**" It has been cleared by the University's Ethics Review Committee (Certificate attached) and now has to proceed to the field to collect data between **March, 2025 and May, 2025**.

Any assistance accorded to the student will be highly appreciated.

Thank you.


Dr. Samuel M. Karenga, PhD
Director, Graduate Studies
Enc.

Mount Kenya University
P. O. Box 342 - 01000, THIKA
Office of the Director,
Graduate Studies

Main Campus, General Kago Road, P.O. Box 342-01000 Thika.
Tel: +254 20 287 8000, Cell: +254 709 153 000

PART III: CONFIRMATION BY THE CAMPUS SCHOOL POSTGRADUATE COORDINATOR

I hereby do confirm that the supervisor(s) appointed to oversee the candidate effect the corrections on the research proposal have done so as per the instructions of the candidate's evaluation panel.
Any other remarks

.....I do confirm that the corrections effected by the candidate under the guidance of the supervisor were in line to the evaluation panel instructions.....

Name of Coordinator: **Juuko Erias**

Signature Date 09/03/2025

Stamp


PART IV: CONFIRMATION BY THE DEAN OF THE RELEVANT SCHOOL

I hereby do confirm that the supervisor(s) appointed to oversee the candidate effect the corrections on the research proposal have done so as per the instructions of the candidate's evaluation panel.
Any other remarks

.....

..... 

Name of Dean **Dr. Phelista Aberu**

Signature Date 10/3/2025

School Stamp

PART V: COMMENTS BY THE DEAN SCHOOL OF POSTGRADUATE STUDIES

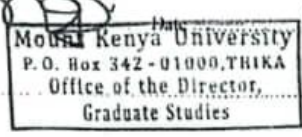
The candidate is granted/not granted permission to proceed to the field to collect data (delete where applicable)

NB: One (1) copy of the corrected/ revised research proposal should accompany this certificate of corrections.

Name of Dean **Dr. Samuel M. Kiareng'a**
(School of Postgraduate Studies)

Signature Date 13/3/2025

School Stamp



APPENDIX VI: TURNITIN REPORT

KUDRA_MULINDWA FINAL PROJECT.

ORIGINALITY REPORT

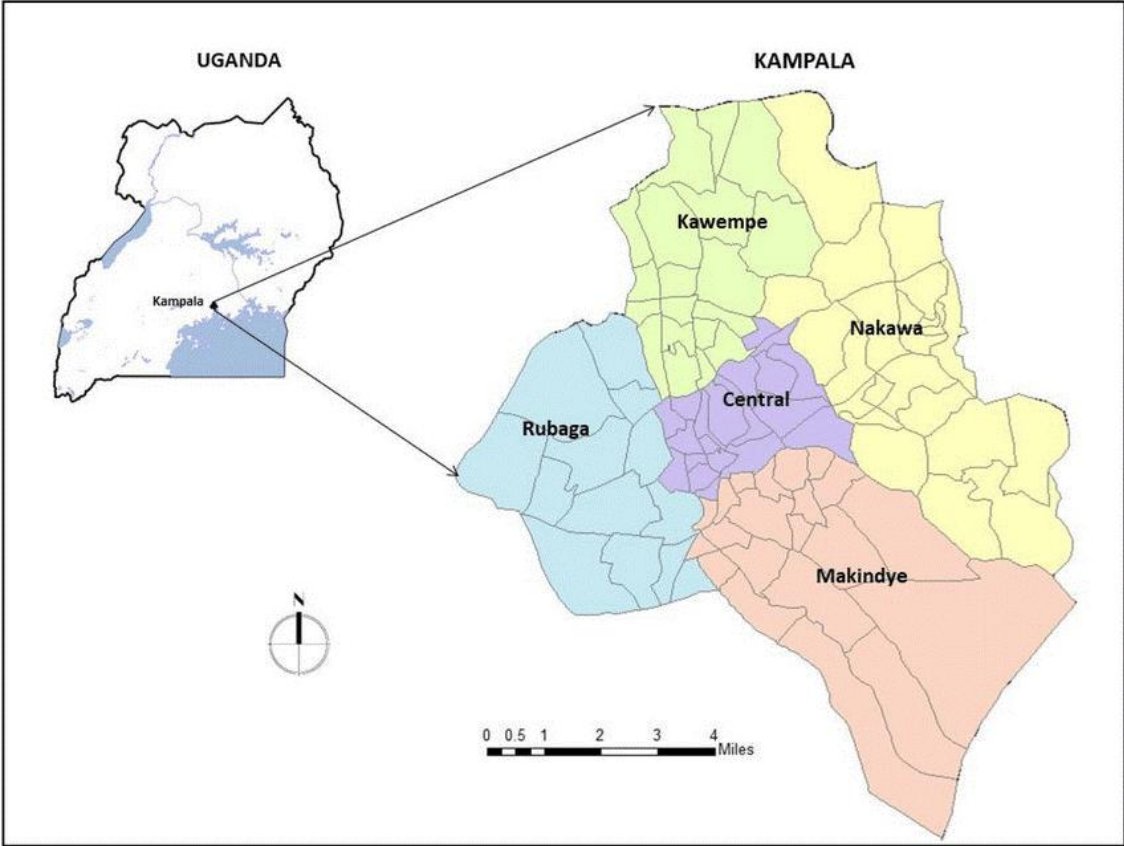
15	11%	7%	6%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

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APPENDIX II: NAKAWA DIVISION SITE MAP



Mount Kenya