

**Exploring Planning and Implementation Dynamics:  
Adaptive Implementation for Integrated Planning<sup>1</sup>**

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# Exploring Planning and Implementation Dynamics: Adaptive Implementation for Integrated Planning

## Abstract

This study introduces the concept of integrated planning as a dynamic capability, exploring the roles and relationships of planning and implementation in enhancing planning outcomes. We argue that planning alone does not directly enhance firm performance; instead, the benefits are realized when plans are fully integrated, adapted, and enacted during implementation. Using a sequential explanatory mixed-methods design, we first analyze survey data from 103 high-end hotels in the Gulf Cooperation Council (GCC) region using PLS-SEM, and then draw on 17 in-depth interviews with senior hotel executives to explain and contextualize the quantitative findings. The quantitative results show that integrated planning significantly improves implementation success but does not directly affect firm performance. Rather, implementation success mediates the relationship, enabling plans to be adapted and enacted in ways that lead to superior performance outcomes. The qualitative findings provide further insights into the mechanisms at play, unpacking the complex and interactive nature of planning and implementation. We outline several theoretical implications and offer practical guidance for managers seeking to strengthen their firms' planning and performance.

**Key words:** Governance of implementation; Integrated planning; Steering committees; Strategic planning; Implementation success

## INTRODUCTION

Despite the widespread use of planning, its direct benefits remain unclear and contested (George, 2025). We argue that this is because much of the literature has focused on the simple existence of a formal or extensive plan, while overlooking two critical factors: the degree to which the plan is integrated into the firm's operations (Wolf & Floyd, 2017), and the success of its implementation (Elbanna & Fadol, 2016; Greer et al., 2017; Tawse et al., 2019). Traditional research has often treated implementation as a straightforward top-down process (Hitt et al., 2017), neglecting the ways in which firms actually embed, enact, and adapt their strategies in practice (Weiser et al., 2020).

To address these gaps, we introduce the concept of integrated planning, defined as *the extent to which a plan is embedded and enacted across a firm's key decision-making, coordination, and control systems*. We conceptualize integrated planning as a higher-order dynamic capability that orchestrates and aligns resources, thereby enabling more effective strategic adaptation. This approach advances theory beyond traditional metrics such as planning formality or extensiveness, which have shown limited explanatory power in relation to performance (Elbanna, 2012; Rudd et al., 2008). Instead, we develop a capabilities-based view of the planning–performance relationship. Drawing on dynamic capabilities theory (Teece et al., 1997), we argue that a plan's value is not inherent in its existence but is unlocked only through action.

We further theorize that integrated planning functions as “a meta-capability” that drives firm performance primarily by enabling the successful implementation of plans. Implementation success is widely regarded as the key conduit through which strategic initiatives create value (Al-Hashmi et al., 2022; Dibrell et al., 2014; Noble & Mokwa, 1999). Accordingly, we propose and test a mediated model in which implementation success links integrated planning to firm

performance (see Figure 1). The novelty of this study lies in both its conceptual and methodological contributions. Conceptually, we extend the strategy literature by developing and operationalizing integrated planning as a new construct that refines the understanding of how planning contributes to performance. Recent work by George (2025) calls for a shift toward “purposeful strategic planning,” emphasizing that planning should be evaluated in terms of the purposes it serves and how organizational processes are configured accordingly. Building on this view, we conceptualize integrated planning as a dynamic capability that embeds strategic intent within core organizational systems. This perspective clarifies why planning influences performance primarily through successful implementation rather than through a direct effect (Vandersmissen et al., 2024). Methodologically, we employ a mixed-methods design that allows us not only to test the mediating role of implementation success using survey data from 103 firms but also to unpack the dynamics of planning and implementation through 17 in-depth interviews with senior executives. The qualitative data enrich our analysis by explaining why integrated planning does not directly improve performance, highlighting instead the nuanced mechanisms through which it enables adaptation, fosters alignment, and overcomes resistance during implementation (Aguinis & Molina-Azorin, 2015; Ateş et al., 2020; Creswell & Plano Clark, 2018; Elsharnouby & Elbanna, 2021). To test our theoretical framework, we situate the study in the 4- and 5-star hotel sector across three Gulf Cooperation Council (GCC) countries. This context is particularly appropriate because firms operate in highly competitive, service-intensive environments where translating strategic intent into consistent operational excellence is critical to performance. Although our empirical focus is confined to the GCC hospitality sector, the underlying dynamics of integrated planning and implementation success offer broader theoretical insights for organizations operating under conditions of high environmental volatility and strong dependence on human capital.

Accordingly, building on the argument that the value of planning lies not in its formal existence but in how plans are embedded, enacted, and adapted during execution, this study examines the mechanisms through which planning contributes to organizational outcomes. Accordingly, the central research question guiding this study is: How does integrated planning shape implementation success and, through it, firm performance?

In what follows, we review the relevant literature and develop our hypotheses. We then describe the sequential explanatory mixed-methods design employed to address the research question (Creswell & Plano Clark, 2018), before presenting the results of the quantitative and qualitative analyses. Finally, we conclude by outlining the theoretical and practical contributions of the study.

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Insert Figure 1 about here  
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## **THEORY DEVELOPMENT AND HYPOTHESES**

The strategy literature has long debated the merits of formal versus emergent strategy (Elbanna & Elsharnouby, 2018; Mintzberg, 1994), yet even critics acknowledge the importance of formal planning research (Posch & Garaus, 2020), particularly in sectors like hospitality (Phillips & Moutinho, 2014). However, empirical work on the planning-performance link has been criticized for its preoccupation with constructs like formality and extensiveness (Elbanna, 2012; Rhyne, 1985). We argue that it is not the existence or scope of a planning document that matters, but the degree to which it is integrated into the organization's daily life. A plan can be extensive but not integrated (i.e., it sits on a shelf), which may explain some of the inconsistent findings in prior literature, since a plan that is simply a ritualistic document is unlikely to yield tangible benefits.

To address this, we introduce integrated planning, a capability which ensures the plan is institutionally embedded as the formal basis for forecasting, decision-making, resource allocation, performance evaluation, and rewards. This shifts the focus from “planning acts” (formulation) to “acting on the basis of plans,” where the plan becomes the authoritative backbone for organizational action. We conceptualize integrated planning as a higher-order dynamic capability that orchestrates and aligns firm resources and processes for more effective adaptation. It acts as an integrative “meta-capability” that strengthens the firm’s ability to sense, seize, and reconfigure in turbulent environments (Teece et al., 1997). By embedding strategic priorities into organizational systems, integrated planning ensures that the firm’s dynamic capabilities translate into sustained performance.

Indeed, whereas planning extensiveness refers to the scope and formality of planning (Kukalis, 1991; Elbanna, 2012), integrated planning is the extent to which the plan is institutionally embedded as the formal basis for forecasting, decision-making, performance evaluation, and even rewards. It captures the institutionalized use of the plan as the backbone of decision-making, coordination, and control, making it different from concepts such as alignment (fit), extensiveness (scope), coordination mechanisms (tools), and consensus (shared understanding). Integrated planning occurs when the plan transcends its role as a planning document and becomes the authoritative backbone for acting, coordinating, and evaluating within the organization. Hence, we argue that integrated planning goes beyond processual “planning acts,” structural involvement, or cognitive consensus, toward acting on the basis of plans across multiple organizational systems. Indeed, integrated planning differs from strategic consensus, which is an *outcome* state defined as a shared understanding of strategic priorities (Kellermanns et al., 2005). It is worth noting that, in the hospitality context studied here, and consistent with prior research in this setting (e.g., Elbanna

& Elsharnouby, 2018), the term “business plan” is used by practitioners to denote the organization’s primary strategic planning document, encompassing long-term priorities, resource allocation, and performance control, rather than a narrow operational or start-up plan.

The literature has two other key limitations. First, it largely overlooks the role of intervening mechanisms (Rudd et al., 2008), especially implementation (Aladag et al., 2020; Elbanna & Fadol, 2016). However, contemporary perspectives see implementation as the process of making sense of and enacting plans (Weiser et al., 2020), and a brilliantly conceived strategy is of little value unless it is effectively implemented (Greer et al., 2017; Tawse et al., 2019). However, it remains a critical blind spot in much of the literature. Second, research has almost exclusively focused on financial performance, neglecting important non-financial dimensions like service quality or customer satisfaction (Elbanna, 2012; Phillips & Moutinho, 2014; Rudd et al., 2008). This narrow focus is problematic, as financial results are influenced by many external factors, making it difficult to isolate the direct effects of planning (Wolf & Floyd, 2017).

Against this backdrop, our study shifts attention from the existence of plans to the mechanisms through which planning creates value. We introduce and empirically test integrated planning to unpack the “black box” of the planning-performance relationship, explicitly examining implementation success as the mediating mechanism through which planning shapes outcomes. We conceptualize firm performance as a multidimensional construct encompassing both financial and non-financial indicators. Consistent with views of strategic management as an ongoing process linking formulation and execution (Bryson & George, 2020), integrated planning is theorized as a distinct organizational capability that embeds strategic intent within core processes and coordinates action during implementation.

### ***Integrated Planning and Implementation Success***

Successfully implementing strategic plans is a persistent challenge for organizations (George, 2020). A primary reason for this difficulty is the failure to effectively translate high-level strategic goals into cohesive, actionable tasks throughout the firm. We argue that integrated planning is a critical organizational capability that bridges this gap by creating clarity, alignment, and commitment. First, an integrated plan serves as a single, coherent blueprint for the organization's direction. This structural coherence simplifies the communication of strategic priorities (Wooldridge & Floyd, 1990), reducing the role ambiguity and confusion that often undermine implementation efforts (Kaplan & Norton, 2008). When the strategy is clearly communicated and understood, it provides a solid foundation for coordinating actions and motivating employees to enact the plan (Elbanna, 2024; Noble & Mokwa, 1999).

Second, integrated planning directly addresses the critical implementation barrier of resource allocation (David, 2003). Integrated planning provides a clear framework for all resource decisions, which preempts the damaging internal conflicts and power struggles over resources that can otherwise derail the execution of a strategy (Bourgeois & Singh, 1983), ensuring a smoother implementation process. Finally, by ensuring that decisions are consistent with an overarching strategy rather than being made on an ad-hoc basis, integrated planning fosters a climate of procedural justice (Kim & Maugborgne, 1998). When employees perceive the decision-making process as fair and logical, their commitment and motivation to successfully implement strategic initiatives are enhanced (Noble & Mokwa, 1999).

In essence, integrated planning acts as a mechanism that provides the clarity, resource alignment, and perceived fairness necessary to overcome key implementation hurdles (Elbanna et al., 2016; George, 2020). Therefore, we hypothesize the following:

*Hypothesis 1: Integrated planning is positively associated with the successful implementation of the business plan.*

While integrated planning is an important capability, its potential to enhance firm performance is only realized through effective implementation. Many strategies fail not because they are flawed in conception, but because they are diluted or abandoned during execution (Aladag et al., 2020). To understand the link between implementation success and firm performance, we move beyond the “black box” view of implementation as merely a post-planning stage (Köseoglu et al., 2020). Much of the prior literature has treated implementation as the straightforward, top-down execution of a fixed plan (Hrebiniak, 2006), offering limited insight into why some strategies translate into performance outcomes while others do not. In this study, we conceptualize implementation success as an outcome reflecting how effectively a plan is executed as intended. Specifically, it captures whether planned actions are completed on time, perform as expected, rely on well-specified execution methods, and are perceived as satisfactory by those involved in or affected by the process. This focus emphasizes execution quality and effectiveness, rather than the mere presence of implementation activity. Conceptualizing implementation success in this way allows us to theorize its performance implications more precisely. When plans are implemented in a timely and coherent manner, organizational actions are more likely to align with strategic intentions and resources allocated during planning are more likely to be deployed as intended. As a result, successful implementation increases the likelihood that strategic initiatives yield both financial and non-financial performance benefits (Noble & Mokwa, 1999; Greer et al., 2017; Tawse et al., 2019). Conversely, even well-formulated plans are unlikely to improve performance if execution is delayed, poorly coordinated, or widely perceived as ineffective (Al-Hashimi et al.,

2022; Elbanna et al., 2020). Accordingly, we argue that implementation success is the critical conduit through which planning translates into firm performance.

We conceptualize firm performance as a multi-dimensional construct encompassing both financial and non-financial outcomes, addressing prior criticisms that an exclusive focus on financial metrics may obscure the effects of internal planning and execution capabilities (Rudd et al., 2008). Financial performance reflects economic outcomes such as profitability, efficiency, and cash flow, which represent the ultimate results of strategy execution (Elbanna, 2012). Non-financial performance captures outcome domains central to longer-term advantage, including service quality, customer satisfaction, and employee capabilities, which are particularly salient in the hospitality sector (Fatima & Elbanna, 2020). Together, these dimensions reflect the diverse ways in which strategic initiatives create value for both internal and external stakeholders (Pollanen et al., 2017).

Building on this argument, we unpack how implementation success converts planning into performance through three interrelated mechanisms: translation of strategic intent into action, adaptive responsiveness, and employee commitment. First, successful implementation serves as the primary mechanism for translating abstract strategic goals into coordinated organizational action. It ensures that adequate resources are allocated and that the daily activities of employees are aligned with the firm's overarching objectives. Without this effective translation, even a brilliant plan remains an inert document, and its intended performance benefits will not materialize (Elbanna et al., 2020; Noble & Mokwa, 1999). Second, implementation is an inherently dynamic and social process that enables the organization to adapt to a changing environment (Alcadipani et al., 2018). A successful implementation process is not rigid; it facilitates learning and allows for swift remedial action when the plan deviates from its goals or when external events render it

obsolete. This adaptive capacity is crucial for sustaining performance, as it prevents strategic drift and ensures the plan's continued relevance (Aladag et al., 2020). Third, the process of implementation directly influences the emotional and behavioral commitment of employees, which is vital for a plan's enactment (Huy et al., 2014). Effective implementation, championed by leadership (Nutt, 1993) and clearly communicated throughout the organization, overcomes the middle management resistance that often derails strategic initiatives (Kaplan & Norton, 2008). By securing this buy-in, the organization fully mobilizes its human capital toward achieving the plan's objectives.

In sum, successful implementation is an essential conduit linking planning to firm performance. It is the process that ensures plans are not just formulated but are actively and adaptively enacted. Therefore, we propose the following hypothesis:

***Hypothesis 2:** The successful implementation of the business plan is positively associated with firm performance.*

Beyond facilitating successful implementation, integrated planning is expected to directly enhance firm performance. We propose that integrated planning achieves this by fostering strategic coherence, promoting organizational alignment, and mobilizing human capital, which collectively drive both financial and non-financial outcomes. First, integrated planning imposes strategic coherence, ensuring that all decisions and resource deployments are consistently aligned with the firm's overarching objectives. This serves as a crucial guide, channeling precious resources and organizational attention toward the most impactful initiatives. By preventing resources from being squandered on disjointed or conflicting activities, this coordinated approach directly improves operational efficiency and financial performance (Rudd et al., 2008; Wolf & Floyd, 2017).

Second, the integrative process promotes organizational alignment by resolving conflicting departmental priorities and interests during the planning stage. This pre-emptive harmonization reduces the inter-departmental conflict and power struggles that often disrupt operations and waste valuable management time. The resulting internal alignment allows the organization to function more cohesively and efficiently in pursuit of its goals. Finally, integrated planning is a powerful tool for mobilizing human capital, which is critical for non-financial performance. The clarity and explicit rationale underpinning an integrated plan enhances employees' perceptions of procedural justice, boosting their motivation and commitment. Motivated employees are more likely to deliver high-quality service, which drives customer satisfaction (Malhotra & Mukherjee, 2004).

Furthermore, committed employees are more inclined to engage in innovative, extra-role behaviors that create a sustainable competitive advantage (Tremblay et al., 2010; Xerri & Bruneto, 2013). This reasoning is consistent with substantial empirical evidence showing a positive link between strategic planning and performance across public and private sectors (Andersen, 2000; Elbanna et al., 2020; George et al., 2019; Phillips & Moutinho, 2014; Wolf & Floyd, 2017). Thus, we propose the following hypothesis:

***Hypothesis 3: Integrated planning is positively associated with firm performance.***

## **METHODOLOGY**

### ***Research design and mixed-methods approach***

This study adopts a sequential explanatory mixed-methods design (Creswell & Plano Clark, 2018). This approach was chosen because the study aims not only to test hypothesized relationships but also to explain and contextualize the mechanisms through which planning translates into performance outcomes. The research was conducted in two sequential phases. The quantitative phase served as the primary strand, drawing on survey data from 103 hotels to test the hypothesized

relationships among the focal constructs. The results of this phase revealed the absence of a significant direct relationship between integrated planning and firm performance. Building on these findings, a subsequent qualitative phase was undertaken (post-hoc qualitative analysis), consisting of 17 semi-structured interviews with senior hotel executives, to gain deeper insight into how integrated planning is enacted during implementation and why its performance effects materialize indirectly. Rather than serving a confirmatory purpose, the qualitative inquiry was explicitly designed to explain and elaborate on the quantitative results (Fatima & Elbanna, 2023).

### ***Sample and data collection***

We collected primary data from survey questionnaires to investigate our hypotheses. Due to the focus of our research, we only investigated 4- and 5-star hotels in the main cities of three GCC countries (i.e., Qatar, UAE, and Kuwait), which are more likely to have better-developed planning systems and processes (Elbanna & Elsharnouby, 2018). After screening all the hotels that meet our selection parameters in those three chosen countries, we identified 1,321 hotels.

We focused on top-level managers (i.e., general manager or functional manager) where applicable as key informants who (1) have at least one year of experience in the sampled hotel and (2) are fully involved in planning activities. We made initial contact with all the hotels to confirm whether they have top managers who can meet our sample selection criteria and explain the purpose and nature of the research to enhance the response rate and content validity. We guaranteed voluntary participation and confidentiality. We were able to collect 103 fully completed questionnaires across Qatar (38%), UAE (38%), and Kuwait (24%), representing a response rate of about 8%. Our response rate is above the 6% reported by Simons et al. (1999) and close to the typical response rate of 10-12 per cent for studies involving top managers suggested by Hambrick

et al., (1993), given the considerable challenges in collecting data from high-ranking executives (Hiller & Hambrick, 2005). Table 1 presents the descriptive information of our sample.

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We acknowledge the potential risk of non-response bias in our data. To address this, and consistent with the recommendations of Scheaf et al. (2023), we applied several diagnostic techniques. First, we conducted a wave analysis by comparing the means and standard deviations of the focal constructs between early and late respondents (Armstrong & Overton, 1977). Second, we performed a benchmarking analysis by comparing our scale means and standard deviations with those reported in prior studies and again observed no major differences. Taken together, the results of these tests suggest that non-response bias is unlikely to be a major concern in our study.

To enrich the data collected through the survey instrument and gain a deeper understanding of the lack of a direct relationship between integrated planning and performance, we conducted 17 semi-structured interviews (see interview guide in Appendix 2) with hotel directors (see Table 1 for descriptive statistics) (Elsharnouby & Elbanna, 2021). The findings from the survey informed the design of the interview schedule. Utilizing semi-structured interviews allowed us to provide nuanced theoretical insights based on respondents' perceptions of the factors influencing the relationship between integrated planning and performance. These interviews were conducted in either English or Arabic, based on the language the participants felt most confident speaking. They lasted between 55-75 minutes with an average length of slightly above one hour. After each interview, participants received a transcript for approval, and all informants were assured of their anonymity.

### *Measures and Variables*

To test the hypotheses, multi-item five-point Likert-type scales were used to operationalize the study constructs. To ensure the reliability and validity of our constructs, whenever possible, we used established scales, which have demonstrated reliability and validity. This study adopted the organization as its unit of analysis, which helped to avoid the ambiguity issue in the causal ordering that would exist with the choice of different levels of analysis (Shepherd et al., 2020). Three scholars and three hotel managers reviewed and commented on the questionnaire, which helped to revise it further and consider its relatively new and less studied context, namely, the GCC countries.

Since we did not find a relevant scale of integrated planning for the purposes of this study, we consulted Hinkin's (1998) multi-step process to develop and validate a five-item scale based on related research (Dibrell et al., 2014; Elbanna & Elsharnouby, 2018). The proposed scale measures the extent to which a hotel's business plan is integrated into its management system by serving as the basis for major decisions and actions, such as forecasting, rewards, performance evaluation, and resource allocation. This scale highlights the importance of a well-structured business plan in achieving organizational goals and emphasizes the interconnectedness of various functions within the hotel, requiring a coordinated approach to achieve optimal outcomes.

We conducted initial pilot studies with three academics and three hotel managers to assess the face and content validity of the questions and to refine the wording of the questions. We then tested the reliability and validity of the measurement using two MBA student samples (90 MBA students in total). In Sample 1 (n = 45), exploratory factor analysis indicated strong reliability, with Cronbach's alpha values above 0.7 and individual item loadings exceeding 0.7. In Sample 2 (n = 45), confirmatory factor analysis (AMOS) further supported construct validity, with Cronbach's

alpha above 0.7, average variance extracted (AVE) above 0.5, item loadings above 0.7, and the square root of AVE greater than inter-construct correlations.

It is important to distinguish integrated planning from good management practice, since integrated planning captures a targeted organizational capability rather than a general managerial quality. It refers specifically to the institutionalized use of the business plan as the binding reference point for forecasting, coordination, decision-making, resource allocation, and performance management. However, our control variables (hotel chain, hotel ranking, hotel age, hotel size, slack resources, and planning horizon) act as proxies for management quality and organizational sophistication. For example, a long-established, 5-star, chain-affiliated hotel likely operates with a higher baseline of good management than a new 4-star independent hotel.

Consistent with our theoretical conceptualization and based on Pollanen et al. (2017), firm performance was operationalized as a multidimensional construct capturing both financial and non-financial outcomes. We used the scale with five items from Elbanna et al. (2014) to measure implementation success.<sup>1</sup> Slack resources were measured using five items scale adopted from Elbanna (2012) (Alpha = 0.82). Planning horizon measures the length of time considered in planning (Papke-Shields et al., 2006) and was measured following Kukalis (1991) by asking respondents about the time horizon of their current business plans. Hotel size was measured by the number of full-time employees. Dummy variables were used to differentiate between four and five-star hotels (hotel ranking) and determine whether the hotel is a chained-brand hotel or not (hotel chain). Hotel age was measured by the year the hotel was established.

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<sup>1</sup> The full texts for the items of all measures are shown in the supplementary appendices for online publication.

### ***Common method bias***

While our data collection approach of the single informant at a specific point in time is the most widely used in management research, potential problems can be associated with this approach. Therefore, we followed several commonly employed guidelines to mitigate the potential problems of common method bias and maximize the validity of the data collected (Hulland et al., 2018). These include: (1) confirming that the answers of respondents are strictly anonymous, confidential, and would be used for research purposes only. (2) Collecting data only from relevant managers with direct and significant involvement in the planning activities of their hotels. (3) Arranging the survey so respondents cannot identify the relationships examined. (4) Offering respondents an overall summary of the results which would be rendered worthless in the lack of valid data, with no references made to individual responses, respondents, or hotels. All respondents requested to receive the study summary and provided their email addresses for this purpose.

After data collection, we conducted further tests to examine common method bias. First, we ran Harman's single factor test by performing an exploratory factor analysis (Podsakoff & Organ, 1986). This test produced seven factors, with the first one explaining below 30% of the variance in the data (27%), which shows that common method bias is not a major concern in this study. Second, we created a common latent factor to capture the common method variance and added it to the measurement model. We allowed this latent factor to load on all of the measurement indicators. The results of this test show that common variance is only 7%, and the constrained and unconstrained models are invariant, demonstrating no significant signs of specific response bias affecting the measurement model (Unconstrained model:  $\chi^2 = 107.27$ ,  $df = 80$ ,  $p = 0.02$ , fully constrained model:  $\chi^2 = 109.76$ ,  $df = 81$ ,  $p = 0.02$ ). Moreover, as shown below, our additional

analysis shows empirical support for a mediating effect. The results of the above two tests demonstrate that our results are not inflated by a common method bias.

In addition, we conducted further tests to rule out whether there are potential differences in our sample depending on the level of firm performance. After categorizing our sample into high-performing (firm performance mean value  $>3.65$ ) and low(er)-performing hotels (firm performance mean value  $\leq 3.65$ ), we conducted Mann-Whitney U-tests to examine whether respondents' opinions vary in these two sub-groups. As a result, we did not find any statistical differences in integrated planning and implementation success between high performing and low(er) performing hotels.

## **DATA ANALYSIS**

We first investigated the reliability and validity of the measure models based on individual item loadings and Cronbach alpha, composite reliability (CR), and average variance extract (AVE). The supplementary Appendix 1 shows the psychometric properties of all the constructs. We retained all items with an outer loading above 0.70, and items with loadings between 0.40 and 0.70 were either eliminated or retained based on their impact on improving a construct's AVE above the threshold value of 0.50 (Fornell & Larcker, 1981; Hair et al., 2017). We deleted item 1 (i.e., our business plan serves as the master plan for all activities in the hotel) of integrated planning due to its unsatisfactory loading (0.57) and the construct's AVE (0.48). The confirmatory factor analysis (CFA) indices indicate satisfactory model fit after deletion of this item of integrated planning scale ( $\chi^2/df: 1.55$ ; CFI: 0.97; SRMR: 0.04). All the constructs demonstrated acceptable reliability and convergent validity as both Cronbach's alpha and CR exceeded the recommended threshold of 0.7, and AVEs exceeded 0.5. Discriminant validity is also established based on the Fornell-Larcker criterion (see Table 2).

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We then carried out a bootstrapping technique to test the formulated hypotheses in PLS-SEM. Table 3 describes the results. All constructs' VIFs are far below the suggested threshold value of 10 (O'Brien, 2007), which indicates no multicollinearity issues. Additionally,  $f^2$  effect sizes are greater than the suggested level of 0.02 (Henseler et al., 2012), suggesting a strong explanatory power of the model.

We found support for our first hypothesis, such that integrated planning was found to have a positive impact on implementation success (H1,  $\beta = 0.59$ ,  $p = 0.00$ ). Similarly, Hypothesis 2 was also supported, such that implementation success positively affected firm performance (H2,  $\beta = 0.28$ ,  $p = 0.01$ ). However, we did not find support for Hypothesis 3, where integrated planning was not found to have a significant impact on firm performance (H3,  $\beta = 0.11$ ,  $p = 0.35$ ).

Further, to probe the unexpected finding on the lack of a significant direct relationship between integrated planning and firm performance, we questioned whether this is due to a possible mediating role of implementation success. To answer this question, we conducted three additional types of post hoc analysis, namely, a formal test of mediation, moderated mediation, and qualitative analysis.

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### ***Post-hoc mediation analysis***

Given the significant indirect relationships between integrated planning and firm performance and the absence of a significant direct relationship, we conducted a post-hoc mediation analysis to test

for the presence of non-hypothesized potential mediation effects. In order to carry out the mediation analysis, we investigated the indirect effect along with its bias-corrected confidence intervals (BCCI) based on the approach suggested by Zhao et al. (2010). This BCCI approach is seen as a more accurate approach compared to t-statistics (Mackinnon et al., 2004). Table 4 shows that integrated planning increases performance through enhancing implementation success ( $\beta = 0.16$ ,  $t=2.21$ , 95% BCCI [0.02, 0.31]). This indicates a significant full mediation, as zero does not appear between the lower and upper bounds of the indirect effect (MacKinnon et al., 2004). Thus, implementation success fully mediates the relationship between integrated planning and performance.

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### ***Post-hoc moderated mediation analysis***

We conducted further moderated mediation analysis to investigate the presence of boundary conditions under which integrated planning might indirectly enhance firm performance through successful implementation. While integrated planning provides the structural coherence necessary for successful implementation, its effectiveness may depend on the availability of organizational resources. When resources are scarce, the discipline and clarity provided by an integrated plan become paramount for channeling limited efforts effectively. In contrast, high levels of slack may enable firms to achieve implementation success through resource abundance alone, thereby reducing the relative importance of planning discipline (George, 2005). Therefore, we examined slack resources as a moderator in a post-hoc moderated mediation analysis.

We first found that slack resources negatively moderate the positive relationship between integrated planning and implementation success ( $\beta = -0.19$ ;  $p = 0.03$ ). Figure 2 illustrates this moderating effect, suggesting that integrated planning is particularly critical under resource-constrained conditions, whereas its marginal benefits diminish when slack resources are abundant.

We also found evidence of statistically significant moderated mediation under varying levels of slack resources (see Table 5). Meanwhile, as shown in Table 6, the conditional indirect effect of integrated planning on firm performance via implementation success was statistically significant at all levels of slack resources but decreased as slack resources increased ( $-1$  SD: 0.25, 95% BCCI [0.05, 0.44]; mean: 0.19, 95% BCCI [0.04, 0.34];  $+1$  SD: 0.13, 95% BCCI [0.03, 0.28]). The index of moderated mediation was  $-0.07$  (95% BCCI [ $-0.18, -0.01$ ]), confirming that resource slack significantly attenuates the strength of the indirect effect. These findings suggest that integrated planning exerts a stronger positive effect on firm performance through implementation success when slack resources are low, whereas its indirect effect diminishes under conditions of resource abundance. Figure 3 summarizes the results of the PLS analysis. It shows the estimates of the paths and the  $R^2$  values of the outcome variables. In total, the structural model with all reflective measurement models explains 33% of the observed variance in firm performance.

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### ***Post-hoc qualitative analysis***

Our quantitative study unexpectedly found no direct effect of integrated planning on firm performance. To further explain this surprising result, we conducted 17 semi-structured interviews.

We followed the thematic analysis process outlined by Braun and Clark (2006), where we first familiarized ourselves with the interview transcripts, and subsequently generated initial codes for overarching themes and subthemes. This process was driven by the data and thus inductive in nature. The data provides novel insights into what actually takes place during implementation to reap the benefits of integrated planning and realize intended performance enhancements. Based on the thematic analysis, several themes emerged from the qualitative data regarding the crucial role of steering committees. These themes, which arose during integrated planning and were realized during implementation, are discussed below.

### ***The Dynamics of Implementation: The Pivotal Role of Steering Committees***

Several interviewees described how, as part of an integrated planning process, a multi-disciplinary *steering committee* (exact term used by interviewees) would be formed, which subsequently played a pivotal role in managing the implementation process, and ensuring the plan was reconfigured whenever necessary. As one interviewee explained, “*A steering committee is responsible for overseeing the planning and execution of a strategic plan. It can help ensure that all aspects of the plan are aligned and working together towards common goals*” (Operations Director, 5-star hotel, Participant (P) 3). Another interviewee stated how important such committee by saying: “*The [steering] committee is responsible for making sure that the business plan is executed efficiently and effectively, and that we are moving towards its long-term goals*” (Sales and Marketing Director, 5-star hotel, P8).

### ***Autonomous Mechanism***

Interviewees further highlighted several ways in which a steering committee enhances the hotel’s ability to adapt. One interviewee noted, “*The [steering] committee provides guidance and support*

*to managers and staff, identifies potential roadblocks, and helps find solutions”* (Sales and Marketing Director, 5-star hotel, P2). In this way, the steering committee ensures that the hotel’s strategic plan remains effective, even in changing circumstances. For instance, one top manager explained how their steering committee acted with autonomy, similar to an independent consultancy, and how this served as a vital mechanism in integrating and allocating organizational attention to key issues as soon as they emerged: *“we share and communicate the information and results with the steering committee which, in turn, enables us to respond quickly to the market shifts and to act upon the consequent emerging information rather than sticking to preset rigid targets. This shifts the emphasis from meeting rigid targets to improving our competitive position”*, (Sales and Marketing Director, 5-star hotel, P1).

A second interviewee commented on the importance of the committee in challenging times, touching on its key role in allocating scarce organizational attention and resources: *“During times of financial distress, it is even more important to have a steering committee in place to monitor the implementation of the strategic plan. The committee can help to identify areas where the business may be falling short of its objectives and KPIs, and make adjustments accordingly. For example, if occupancy rates are lower than expected due to economic conditions, the steering committee may intervene to adjust pre-set objectives and KPIs or prioritize them differently to better align with the current circumstances”* (Operations Director, 5-star hotel, P15).

Hence, the steering committee provides oversight and can swiftly take remedial action to reallocate scarce resources towards specific firm activities according to unfolding circumstances (Lechler & Cohen, 2009). And, crucially, because the integrated approach to planning will have built commitment, consensus, and understanding, there is likely to be less resistance throughout the organization when reconfiguring their plan.

The same interviewee, was asked how the steering committee would be able to balance the need for flexibility during challenging times with the importance of sticking to the overall business plan, he responded saying: *“It is definitely a delicate balance. On one hand, it is important to be flexible and adapt to changing circumstances. On the other hand, the overall business plan is what provides direction and ensures that everyone is working towards the same goals. I think the key is for the steering committee to constantly review and assess the business plan, and make adjustments as needed based on the current circumstances. By doing so, they can ensure that the business is moving in the right direction, while still being responsive to changing market conditions”* (Operations Director, 5-star hotel, P15).

#### ***A Reconfigurative Process***

Several managers provided insights into some of the processes and activities that take place during implementation, which enable the integrated plan to yield tangible value. A recurrent theme was that of implementation being a reconfigurative process, facilitating effective adaptation of the plan. For example, one Sales and Marketing Director commented: *“developing a plan is one of the first stages to a business plan journey, however, the implementation itself is crucial to make it [the business plan] a success...Assessing the progress of the plan is key to proper implementation and flexible adaptability. We do that [assess the progress of the plan] in different ways, the shortest is weekly through our Forecast and Revenue meetings to assess our financial performance of the main revenue generators. [And] sure we take corrective actions accordingly and different possible scenarios”*. (Sales and Marketing Director, 5-star hotel, P12). In this way, implementation activities are akin to Teece’s (2007) reconfiguration dynamic capability since these activities serve to continuously transform the plan in response to market and technological changes to retain evolutionary fitness (Hodgkinson and Healey, 2011).

Overall, the response highlights the importance of a *reconfigurative process* of implementation, along with regular monitoring and evaluation of progress. It also emphasizes the need for proactive risk management and a willingness to take corrective actions as needed. These findings show that the process of putting plans into action is not straightforward or static. Instead, it is dynamic and involves reconfiguration through experimentation, adaptation, and learning.

### ***A Mechanism for Integrating Specialisms***

The steering committee is viewed as playing a crucial role in integrating various organizational specialisms and interests across individuals and departments, empowering them to contribute directly to both operational and strategic decision-making. One Director explained: *“Of course, the steering committee is an integral part of the entire process. With various business unit managers sitting on the committee, the results are analyzed holistically across all lines of business—operational, sales, marketing, etc. Such analyses provide insights into measures that impact us in different ways, giving us both the responsibility and the drive to contribute to the quality of short-term operational decisions as well as long-term strategic ones”* (Operations Director, 5-star hotel, P10).

A second interviewee emphasized the capacity of the steering committee to enable the integration of diverse knowledge and expertise, adding: *“One of the key benefits of a steering committee is that it gives individuals and departments throughout the organization a sense of ownership and involvement in both operational and strategic decision-making. By including a diverse group of stakeholders in the committee, it allows for different perspectives and ideas to be shared, which can lead to more effective decision-making during the implementation process. [Additionally], it can help to increase their buy-in and motivation to see the plan succeed. This can*

*ultimately lead to a more engaged and productive workforce, which can have positive impacts on the overall success of the organization” (Operations Manager, 5-star hotel, P6).*

In this way, the steering committee was seen as having a galvanizing, motivational effect on employees, thereby maximizing prospects of successful implementation. It also enables the exploitation of distributed knowledge and expertise dispersed throughout the organization, which in turn maximizes prospects of effective strategic and operational decision-making, and ultimately, successful strategy implementation. For instance, a director said: *“having us [various business units’ managers] sitting on the [steering] committee is beneficial in such a way that we are best suited to devise and execute the plan. We have the most knowledge and expertise, on a day-to-day basis, about the various obstacles and risks that threaten the achievement of business objectives, and by sharing and communicating the information to all members [on the steering committee], adequate adjustment is taken and applied to the business plan. Therefore, the emphasis is no longer just meeting short-term set targets but rather the emphasis shifts to improving our strategic competitive position yet not ignoring the operational day-to-day issues”*, (Operations Director, 5-star hotel, P5).

What emerged quite clearly from our qualitative data was that the benefits of integrated planning were felt most strongly during implementation. The integrated plan itself was not generally seen as an “end-point” but rather as a means to facilitate adaptation and enactment. These benefits were often subtle and intangible, though highly valuable, as they created the conditions for plans to be effectively translated into action. In line with the theory of dynamic capabilities (Teece et al., 1997; Teece, 2007), our findings suggest that integrated planning can be viewed as a meta-capability that enables the enactment of sensing, seizing, and especially reconfiguring processes. For example, the business plan provides a platform for forecasting (sensing), guides

resource allocation and decision-making (seizing) and supports adaptation through major organizational changes and performance evaluations (reconfiguring). The role of the steering committee further reinforces this process, acting as a key enabler of reconfiguring by integrating knowledge and attention and ensuring that plans remain dynamic during implementation.

To complement the thematic analysis, we generated a word cloud from the interview transcripts (Figure 4). The word cloud highlights the most frequently used terms by interviewees, with ‘steering,’ ‘committee,’ ‘responsible,’ and ‘execution’ emerging as dominant words, reinforcing the centrality of steering committees in shaping implementation outcomes.

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Insert Figure 4 about here  
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The word cloud illustrates the most frequently used terms by interviewees when describing the role of steering committees and integrated planning. Larger words indicate higher frequency, highlighting the centrality of steering committees, responsibility, and execution in the implementation process.

## **DISCUSSION**

The primary objective of this study was to unpack the “black box” of the planning–performance relationship by examining how integrated planning shapes implementation success and, through it, firm performance. Our findings provide nuanced insights that challenge the traditional linear view of strategy. While some recent literature suggests that planning should have a clearer direct benefit, our quantitative results demonstrate that integrated planning does not directly enhance performance. Building on George (2025), who notes persistent criticisms that planning can become a rigid, overly structured routine creating a false sense of control (e.g., Klijn

and Koppenjan, 2020; Martin, 2014), our study suggests this skepticism may arise because a plan's value lies not in its existence, but in its *enactment* (Elbanna, 2024). This is supported by our quantitative results, which show that the relationship between integrated planning and performance is fully mediated by implementation success. This finding aligns with recent work that moves beyond direct planning–performance effects. For example, Vandersmissen et al. (2024) show that strategic planning enhances managerial- and citizen-perceived performance only indirectly, through intervening mechanisms.

In line with the dynamic capabilities framework (Teece et al., 1997), our findings suggest that integrated planning operates as a meta-capability enabling firms to sense, seize, and reconfigure resources. Our qualitative data enriches these dynamic capabilities perspective by identifying the steering committee as the structural mechanism that facilitates this reconfigurative process. Also, in line with strategy-as-practice perspectives (e.g., Jarzabkowski et al., 2025), these committees ensure that implementation is not a rigid adherence to a script but a dynamic social process of continuous adjustment. Furthermore, building on the boundary conditions identified by Hamman et al. (2022) our post-hoc moderation analysis adds an additional important boundary condition, and integrated planning appears most vital when slack resources are scarce. Under these conditions, the plan acts as an essential anchor for resource orchestration. Collectively, these findings move the conversation from “*whether firms should plan*” to “*how firms integrate and adapt plans*” through social and structural mechanisms to drive both financial and non-financial performance.

### *Theoretical contributions*

Our conceptualization of planning and implementation as dynamic, socially constructed processes, combined with a mixed-methods approach, allows us to offer novel insights to the strategic planning literature. We argue that business planning creates value only when plans are fully integrated, enabling their enactment and adaptation during implementation, which in turn leads to superior performance. By introducing the construct of integrated planning and testing a mediated model, we refine and extend existing theory on business planning.

Specifically, we make three contributions to theory. First, we conceptualize integrated planning as a compelling yet previously underexplored dimension of business planning and an indirect driver of firm performance. In doing so, we build directly on prior work emphasizing planning formality, extensiveness, and comprehensiveness (e.g., Rhyne, 1985; Elbanna, 2012; Rudd et al., 2008), while addressing their limitations. These studies often overlook the social-psychological dynamics of planning and the behavioral mechanisms through which planning yields value. Our theorization advances this conversation by positioning integrated planning as a dynamic and socially embedded process that creates procedural justice, fosters organizational learning, and enables the alignment of activities, interests, and attentional resources. These features help reduce resistance and pave the way for timely adaptation and refinement during implementation.

Although our empirical study is situated in the GCC hotel sector, the insights on integrated planning carry broader implications for organizations operating in complex and uncertain environments. When supported by steering committees, integrated planning can foster the meta-capabilities required to give multinational firms a consistent reference point for aligning strategies across dispersed subsidiaries, while still allowing for local adaptation and enhancing organizational

agility (Doz & Kosonen, 2010). For example, in public–private partnerships, integrated planning can offer a structured platform to coordinate heterogeneous stakeholders and reconcile competing objectives (Hodge & Greve, 2007). In times of global crisis such as the 2008 financial crisis and COVID 19, integrated planning can enable organizations to maintain coherence while reconfiguring resources rapidly, ensuring that decisions remain anchored in strategic priorities (Wenzel et al., 2020). Also, as firms confront ESG transitions, integrated planning offers a mechanism to embed sustainability and CSR goals into formal plans, ensuring they are not treated as symbolic commitments but are systematically translated into implementation, monitoring, and evaluation (Fatima & Elbanna, 2023). By linking strategic intent with operational execution, integrated planning enables organizations to address the multi-dimensional and multi-level nature of CSR implementation, align dispersed initiatives, and build the meta-capabilities needed for navigating complex transitions. Highlighting these applications demonstrates some examples of how integrated planning extends beyond the hospitality context and contributes to long-range planning debates that are central to diverse industries and sectors.

Second, our empirical findings support a more nuanced and socially constructed series of relationships than prior literature allows for. This contributes to explaining and unraveling how implementation acts as the central generative mechanism that converts the benefits of integrated planning into enhanced firm performance. By theorizing implementation as the key process which converts integrated planning into enhanced performance, we advance the strategic planning literature, which until now has largely overlooked mediating mechanisms (Rudd et al., 2008) despite contradictory findings highlighting the need for the examination of more complex relationships (Vandersmissen et al., 2024). Surprisingly, the vast bulk of research has omitted strategy implementation (Elbanna, 2024; Hrebiniak, 2006; Noble & Mokwa, 1999), despite

widespread acknowledgment that even the best conceived strategy is unlikely to enhance performance unless it is effectively implemented (Elbanna and Fadol, 2016; Greer et al., 2017). Through our qualitative analysis we also unravel some of the precise activities that arise during implementation that translate the benefits of integrated planning into performance.

In doing so, our findings align with prior research emphasizing the need to integrate strategy planning and implementation, rather than treating them as discrete stages (Elbanna, 2024; Weiser et al., 2020). Indeed, strategy implementation can be understood as an adaptive process of continuous organizational evolution (Weick, et al., 2005), in which strategic planning is institutionally embedded across multiple organizational levels, serving as a basis for conceptualizing, enacting, and adapting. Moreover, consistent with strategy-as-practice perspectives, we highlight that implementation is shaped by organizational practices, coordination, and context, rather than following a linear process (Friesl et al., 2021; Jarzabkowski et al., 2025). Building on these insights, we extend existing work by demonstrating that it is the firm's capabilities to integrate planning and implementation, and to enact plans effectively, that ultimately drive performance.

Third, we highlight the boundary conditions of integrated planning's effectiveness through a post-hoc moderated mediation analysis. We show that integrated planning exerts a stronger positive indirect effect on firm performance via implementation success when slack resources are scarce, whereas this effect diminishes under conditions of resource abundance. This finding connects the construct to the dynamic capabilities framework, underscoring that integrated planning is particularly critical in resource-constrained contexts, where discipline and coherence compensate for limited means. Specifically, it acts as a crucial organizational routine that enables the firm to effectively reconfigure its resource base and orchestrate assets in pursuit of strategic

renewal. This dynamic capability to sense and seize opportunities through meticulous coordination is paramount when financial buffers cannot mask operational or strategic inefficiencies.

### ***Practical implications, limitations, and future research***

This study offers three important implications for managers. First, the findings highlight the importance of integrated planning, moving beyond a narrow focus on formal planning to recognize the merits of plans that are fully embedded across organizational processes. Our interviewees emphasized that while the benefits of integrated planning are often intangible, they are nonetheless critical: aligning interests, priorities, and resources; stimulating constructive debate and discourse; and building confidence and commitment. Together, these outcomes pave the way for plan enactment and adaptation during implementation, ultimately enhancing firm performance.

Second, the qualitative data underline that implementation is best understood as an adaptive process. Managers noted how experimentation, continuous learning, and swift remedial action allowed plans to be “fine-tuned” to better fit both internal and external conditions. Central to this adaptive process were multi-disciplinary steering committees, which ensured that necessary adjustments were made during implementation. These committees energized cross-departmental engagement, empowered individuals, and facilitated the integration of domain-specific expertise that might otherwise remain untapped. In doing so, they enhanced both motivation and the quality of strategic and operational decision-making.

Third, our additional analysis suggests that integrated planning is especially valuable when resources are scarce. In such contexts, the discipline, coherence, and prioritization embedded in an integrated plan help organizations channel limited resources toward the most critical initiatives, reducing waste and misalignment. Conversely, when slack resources are abundant, firms may still

benefit from integrated planning, but its marginal value diminishes as performance can be sustained through resource availability alone. This highlights an important managerial lesson: leaders should not view slack as a substitute for planning discipline. Even in resource-rich environments, maintaining integrated planning processes can safeguard against complacency and ensure resources are deployed strategically rather than absorbed inefficiently.

Despite its contributions, this study has several limitations that should be considered by future research. First, as we used cross-sectional data, we could not firmly establish causal linkages among the variables. Second, although subjective measures are commonly used in strategy and planning research and have been shown to correlate with objective indicators of organizational outcomes (Elbanna, 2012; Lou et al., 2025; Pollanen et al., 2017), they remain vulnerable to social desirability bias. Future research should therefore seek to triangulate self-reported performance data with objective financial indicators (e.g., average ROA over the past three years) (Lou et al., 2025). Third, although we included a robust set of controls to account for alternative influences, it is not possible to control for all possible factors. Finally, as this study was conducted exclusively within the high-end (4- and 5- star) GCC hotel sector, generalizations to organizations in other industries, such as manufacturing, or to different institutional and cultural contexts, should be drawn with caution.

Future studies might also extend our research in different yet equally valuable ways. First and foremost, our qualitative findings have revealed several important themes that now need to be subjected to large-scale empirical testing. For instance, the role of steering committees should be investigated further, with attention focused on the factors that enable organizations to derive maximum value from such committees, and why some firms are more likely to use them, and others less inclined. Such research would likely require measure development yet has great potential to

advance a much more nuanced perspective on the activities that take place during strategic planning and implementation, and also the causal relations that exist between these core constructs.

Second, it would be valuable to examine how the use of business modeling and analytics programs influences the development of business plans in terms of efficiency and effectiveness. Such tools may shift organizational discussions toward performance optimization rather than a narrow focus on risk. This shift is enabled by the expanding opportunity landscape created by increasing data volumes and the enhanced capabilities of statistical tools grounded in deep learning. In line with this, some scholars argue that we are on the brink of an “inductive revolution,” where traditional hypothesis testing is complemented by algorithmic approaches that analyze large datasets to detect patterns and relationships, thereby offering novel insights for both theory and practice (Sullivan & Zutavern, 2017).

A third potential avenue for research is to conduct a more nuanced analysis of the contextual factors that influence performance of hotels in the GCC countries following related hospitality research in other regions to consider the unique complexities and challenges faced by hotels in the Arabic context (e.g., Hameed et al., 2021; Phan et al., 2021). By drawing on this research, we can identify best management practices that can enhance sustainable performance and contribute to the overall economic development of the region. This will involve exploring the influence of factors such as cultural values, local market characteristics, and regulatory frameworks on the performance of hotels.

Fourth, while this study treats implementation success as an outcome of effective execution, future work could examine implementation as an ongoing, socially embedded process through which strategic plans are interpreted, enacted, and adjusted over time (Noble & Mokwa, 1999;

Weiser et al., 2020). Such research could focus on how organizations coordinate resources (Teece, 2007; Peretz-Andersson et al., 2024), adapt plans through learning and adjustment (Aladag et al., 2020; Elbanna & Elsharnouby, 2016), and build commitment to overcome resistance during execution (Alcadipani et al., 2018). Finally, our post-hoc moderation-mediation analysis reveals that slack resources moderate the effects of integration planning on implementation success. Identifying alternative boundary conditions, such as organizational culture and environmental volatility, would be a logical next step in this line of research.

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**Table 1: Profile of participating organizations and respondents**

<b>Organizational Characteristics</b>	<b>No.</b>	<b>%</b>	<b>Respondent Characteristics</b>	<b>No.</b>	<b>%</b>
<b>Survey</b>					
<b>Ownership</b>			<b>Position</b>		
Private	91	88.3	General manager	23	22.3
Public	3	2.9	Functional manager	77	77.7
Joint venture	9	8.8			
<b>Location</b>			<b>Expatriate</b>		
Qatar	39	39.9	Less than 50 %	7	6.8
UAE	39	37.9	50 % - 75 %	9	8.7
Kuwait	25	24.2	More than 75 %	87	84.5
<b>Chain</b>			<b>Gender</b>		
No	27	26.2	Male	87	84.5
Yes	76	73.8	Female	16	15.5
<b>Ranking</b>			<b>Level of education</b>		
4 star	61	59.2	Bachelor degree	77	74.8
5 star	42	40.8	Postgraduate degree	26	25.2
<b>Interviews</b>					
<b>Experience at the same branch</b>			<b>Position</b>		
5 – 9 years	7	42	Sales & Marketing Director	10	58
10+ years	10	58	Operations Director	7	42
<b>Level of education</b>			<b>Gender</b>		
Bachelor	5	29	Female	3	18
MBA	12	71	Male	14	82
<b>Ranking</b>					
4 star	4	23.5			
5 star	13	76.5			
<b>Chain</b>					
No	4	23.5			
Yes	13	76.5			

**Table 2: Fornell-Larcker criterion**

	<b>Mean</b>	<b>SD</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
Hotel chain (1)	0.74	0.44	<i>1.00</i>								
Planning horizon (2)	2.88	1.68	0.01	<i>1.00</i>							
Hotel age (3)	11.8	11.0	0.06	-0.10	<i>1.00</i>						
Integrated planning (4)	4.20	0.54	0.12	0.06	-0.03	<i>0.72</i>					
Implementation success (5)	4.10	0.49	0.02	0.22	-0.02	0.56	<i>0.71</i>				
Hotel size (6)	186.4	191.6	0.13	0.04	0.32	0.17	0.09	<i>1.00</i>			
Firm performance (7)	3.65	0.72	0.11	0.29	0.04	0.36	0.46	0.14	<i>0.71</i>		
Hotel rank (8)	0.41	0.49	0.18	-0.01	0.06	0.35	0.34	0.41	0.34	<i>1.00</i>	
Slack resources (9)	3.32	0.83	0.06	0.15	-0.10	0.18	0.17	0.16	0.27	0.16	<i>0.77</i>

**Noted:** N = 103; Square root of AVE in italics on the diagonal

**TABLE 3: Coefficients from PLS Analysis Predicting Implementation Success and Firm Performance**

<b>Path</b>	<b><math>\beta</math></b>	<b>p</b>	<b>T-statistics</b>	<b>f<sup>2</sup></b>	<b>VIF</b>
<i>Main Effects</i>					
Integrated planning → Implementation success (H1)	0.59	0.00	8.76	0.51	1.08
Integrated planning → Firm performance (H3)	0.11	0.35	0.94	0.01	1.55
Implementation success → Firm performance (H2)	0.28	0.01	2.41	0.26	1.61
<i>Control Variables</i>					
Slack resources → Firm Performance	0.15	0.16	1.42	0.03	1.08
Planning horizon → Firm Performance	0.19	0.05	1.92	0.05	1.08
Hotel Size → Firm Performance	-0.04	0.59	0.53	0.01	1.38
Hotel Ranking → Firm Performance	0.39	0.04	1.98	0.04	1.42
Hotel Chain → Firm Performance	0.11	0.60	0.52	0.01	1.05
Hotel Age → Firm Performance	0.05	0.54	0.52	0.01	1.13

**Note:** T-statistics reflect the difference between two coefficient estimates divided by an estimate of the standard error of the differences; f<sup>2</sup> reflects the strength of the relationships

**TABLE 4: Coefficients from PLS Analysis Predicting Mediating Effect of Implementation Success**

Mediation analysis	$\beta$	T-statistics	Bias Corrected Confidence Interval	
			2.5%	97.5%
<b>Implementation Success</b>				
Direct effect	0.11	0.94	-0.11	0.33
Indirect effect	0.16	2.21	0.02	0.31

**Table 5: Coefficients from PLS Analysis Predicting the Moderated Mediating Effect of Implementation Success under Slack of Resources**

Moderated Mediation analysis	$\beta$	T-statistics	Bias Corrected Confidence Interval	
			2.5%	97.5%
<b>Implementation Success</b>				
Direct effect	0.11	0.94	-0.11	0.33
Moderated Indirect effect	-0.07	1.97	-0.18	-0.01

**Table 6: Conditional Indirect Effect under Different Levels of Slack of Resources**

Level of Slack of Resources	Indirect Effect ( $\beta$ )	T-statistics	Bias Corrected Confidence Interval	
			2.5%	97.5%
4.15 (+1SD)	0.13	2.26	0.03	0.28
3.32 (mean)	0.19	2.56	0.04	0.34
2.49 (- 1SD)	0.25	2.47	0.05	0.44

Figure 1: Conceptual Model

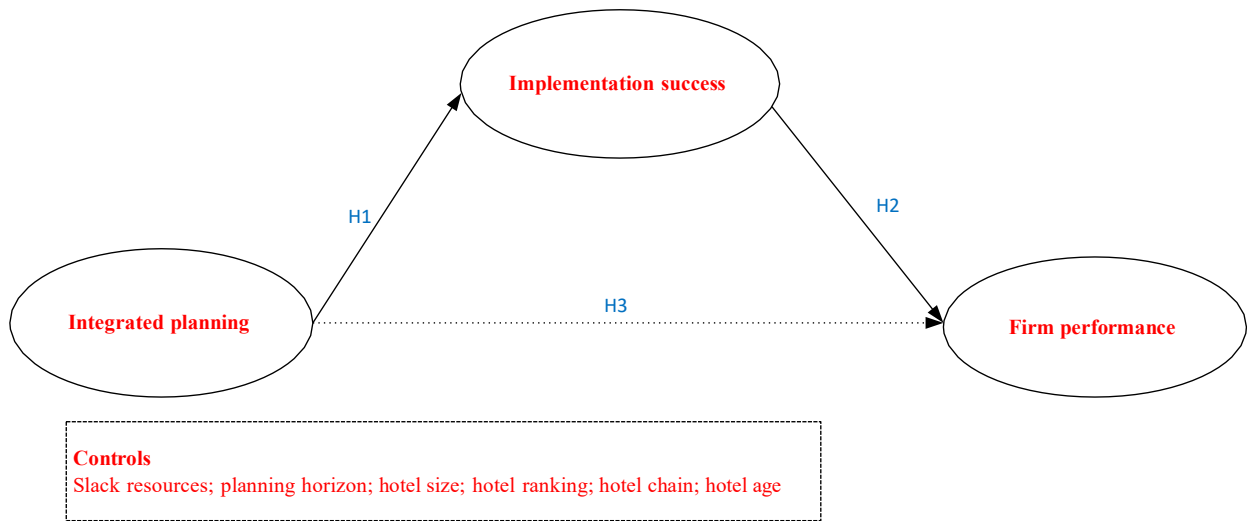
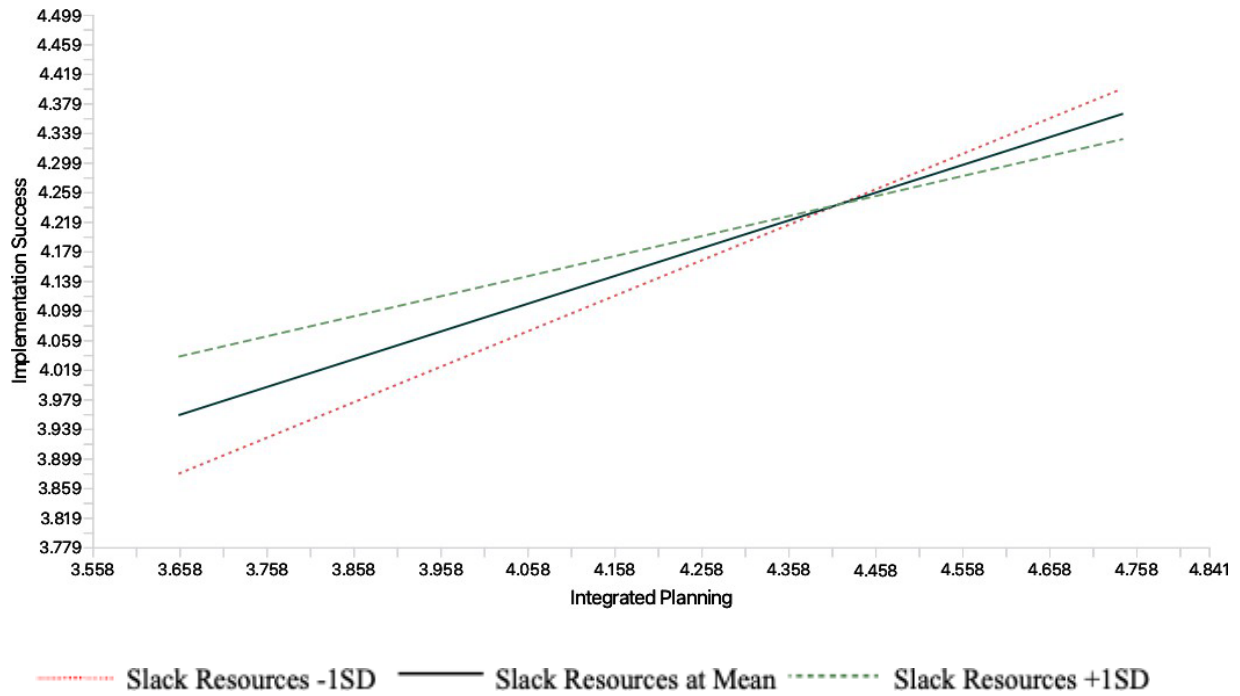
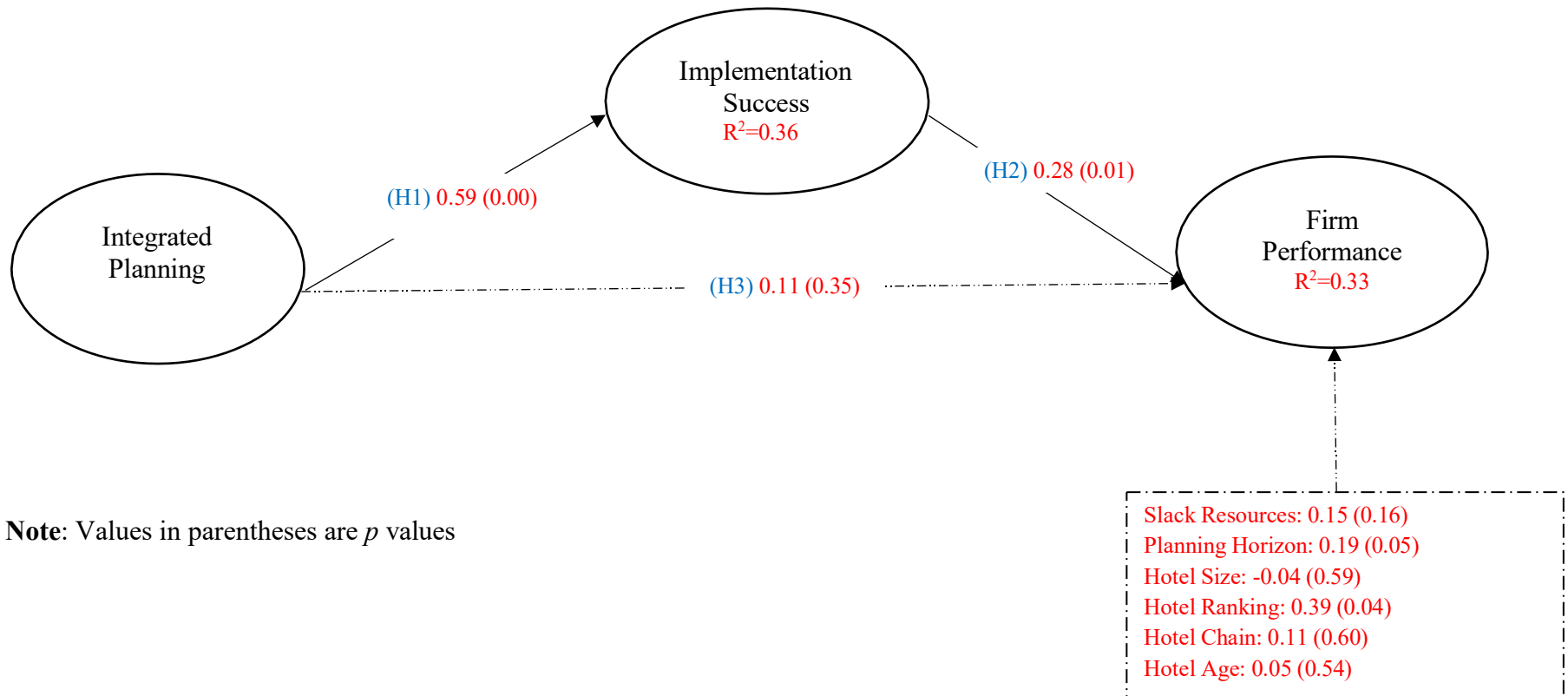


Figure 2: Moderating Effect of Slack Resources on Integrated Planning-Implementation Success Relationship



**FIGURE 3: Summative PLS Results**



**Note:** Values in parentheses are *p* values



### Appendix 1: Psychometric Properties of Constructs

Construct	Items	Factor Loading	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
			0.76	0.88	0.52
Integrated planning  (five-point Likert-type scale)	Our business plan is used as the basis for forecasting in the future.	0.64			
	Our business plan is used as the main channel of communication and coordination across the hotel.	0.67			
	Our business plan serves as the basis for important decisions in the hotel.	0.75			
	Our business plan serves as the basis for major changes in the hotel.	0.70			
	Our business plan serves as the basis for resources allocation.	0.84			
	Our business plan is a key criterion for rewards and compensation.	0.70			
	Our business plan is a key criterion in performance evaluation and control.	0.75			
			0.76	0.84	0.51
Implementation success of business plans (five-point Likert-type scale)	Everything intended to be done in the implementation of our business plan was done within the expected time period.	0.67			
	Everything done during the implementation of this plan performs as expected.	0.71			
	The method of implementation of this plan was satisfactory to those involved in, or affected by, the implementation.	0.73			
	The precise details of the implementation activities were well-decided.	0.75			
	In general, this plan was well-implemented.	0.73			

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Return on investment

0.87

0.89

0.91

0.50

	Operating profit	0.89		
	Cash flow from operations	0.84		
	Quantity of services provided	0.69		
Firm performance (five-point Likert- type scale)	Quality of services provided	0.71		
	Customer satisfaction	0.75		
	Operating efficiency	0.75		
	Service development or innovation	0.78		
	Employee satisfaction	0.74		
	Employee capabilities	0.80		
				0.82
	It is very difficult to get approval for an initiative that is worth doing.	0.62		
Slack resources (five-point Likert- type scale)	In terms of the availability of money, our hotel's situation is tight.	0.60		
	Our hotel has difficulty obtaining sufficient funds to introduce new services.	0.91		
	Our hotel has difficulty in implementing its business plan because of the lack of the required resources.	0.83		
	Our hotel has difficulty obtaining sufficient funds to deliver its current services.	0.84		
Planning horizon	What is the long-term planning horizon of your current business plan?			
Hotel size	Number of full time employees			
Hotel ranking	<input type="checkbox"/> 5 stars <input type="checkbox"/> 4 stars <input type="checkbox"/> 3 stars <input type="checkbox"/> 2 stars <input type="checkbox"/> 1 star			
Hotel age	The first year of establishment of this branch			

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Hotel chain

Does your hotel belong to a hotel chain? Yes  No

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## Appendix 2: Interview Guide

➤ Thanks for your valuable time in participating in this interview and in addressing the questions that shall follow. However, before we start, may you kindly share with me some basic and demographic information about yourself and the hotel you are working for including:

- Gender
  - Highest educational degree
  - In which City your hotel branch is located
  - Number of years spent at this hotel branch
  - Hotel Ownership
  - Hotel Star Ranking.
- This interview shall focus on two main themes; namely: Strategic planning and performance management, both within the tourism industry. Does your Hotel have a business/strategic plan? What is its long-term horizon? Which level, in the Hotel, has the responsibility for planning? Who is involved, managers and/or employees? To what extent do they get involved?
- How is your business plan developed? Please describe the process followed in developing this plan, the main sequence of events from its inception to its completion. In your response, may you kindly refer to the following terms (whenever possible): planning mode (act with no plan; plan and then act; plan as we act); planning manual/planning office/formal planning office; trial and error actions/formal process; the use of experts or consultants.
- How does the Hotel management assess the progress of its business plan? Does it regularly conduct performance reviews to assess the achievement of its business plan objectives? Does it take corrective actions based on such reviews?
- How do you describe the use of your business plan in your hotel? More specifically, to what extent this plan is used as the master plan for all activities such as a basis for forecasting; communication and coordination; rewards and compensation; performance evaluation and control; making important decisions; making major changes; allocating resources.

- Please, assess the extent to which your hotel successfully implement its business plan? In your response, kindly elaborate on the following points: achieving business plan objectives as expected and within the planned time period; satisfaction of people involved in, or affected by the implementation of the plan; and whether few changes are needed if there is another chance to implement this plan.
- To what extent do you think integrating business planning in your hotel influences both success of your business plan implementation and hotel performance?
- Do you think success of business plan implementation has an impact on your hotel performance? How? Does success of business plan implementation contribute to the link between integrating business planning and hotel performance? How?
- May you kindly share with us which level, in the Hotel, has responsibility for performance measurement? Are there any specific training and / or qualifications required to carry out such a responsibility?
- Thank you so much for your valuable time. Your input shall with no doubt enrich the data collected and the results thereafter. In case you may be interested in receiving a copy of the results, do please share with us your preferred way of communication.

## Author Biographies



**Saïd Elbanna** is a professor and advisor of strategy at Qatar University. His work centers on the practice of strategic management and its role in developing organizations and society as a whole. He has published more than 100 articles in journals such as *Strategic Management Journal*, *Journal of World Business* and *Journal of Business Ethics* among others. Saïd has received several regional and international awards for research, teaching and service. He serves as a strategic management advisor, consultant, and trainer, aiming to bridge research and practice to support organizational development and policy effectiveness.



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**Dr. Emad Awadallah** is an Associate Professor of Accounting at Qatar University and a Certified Management Accountant (CMA<sup>®</sup>). Emad was awarded the degree of Doctor of Philosophy from the Business School of University of Essex, UK. He conducted his PhD within the field of Accounting and Finance. He has several published articles in this area published in international journals such as *Accounting Education*, *International Journal of Accounting*, *Auditing and Performance Evaluation*, *Journal of Accounting in Emerging Economies*, *Journal of Developing Areas*, *Afro-Asian Journal of Finance and Accounting*, *International Journal of Managerial and Financial Accounting*, and *International Journal of Economics and Accounting*.



**Dr Bowen Lou** is a Senior Lecturer in Strategy at University of Bristol Business School, UK. His research is around strategic decision making, managerial cognition, top management teams and Mergers and Acquisitions (M&A). Bowen received his PhD from Lancaster University.