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Middle manager involvement and corporate culture in the strategic planning practices: The Indonesian corporation evidence

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Abstract: This study looks at how managers are involved in the strategic planning process and how goals and budgets are related. This study also examines how effective strategic planning techniques are supported by company culture. To gather data for this study, a multiple case study was employed. In-depth semi-structured and unstructured interviews with planning members serving as key informants in each chosen firm were used as the data collection method. The selection of the six companies was based on their strong performance. Important findings from this study include the recognition of the link between goals and budgets, the proof of the crucial role manager commitment plays in strategy development and implementation, and other related findings. The study's overall findings offered insightful information about the role that organizational culture plays in supporting successful planning techniques, as well as the role that manager commitment, company goals, and budget linkage play.
Keywords: *Culture, Manager Involvement, Planning, Strategy.*

1. Introduction

The involvement and commitment of middle managers during planning process is essential [1]. Several studies as presented by Schuler, et al. [2] demonstrated that middle managers are vigorously involved in organizing strategy execution as an raisonnable part of strategic planning process. The other investigation show that middle managers can speed up the transformation portion of the organization first by breaking the locked state through individual exploration and collective assestment, and then by prompting the self reinforcing impact to develop a new strategic pattern by external resource acquisition and synergistic internal execution [3]. Recent studies show that middle managers can organize processes in formal positions and lead informal groups, enabling the realisation of leadership goals [4]. Highlighting on senior managers, therefore, provides a deficient understanding of how corporates involve in market-driving strategies [5].

McKinsey, however, recently organized a survey of middle managers that exposed how often they find themselves stuck in administrative tasks rather than concentrating on the work that makes an organization run [6]. Middle managers can also serve as antagonists to strategy implementation by challenging it, stemming from their unfavorable perception of legitimacy regarding change agents, which is rooted in expressive reactions [7]. While middle managers often face opponents who are dysfunctional Nutt [8] such opposition can also serve a functional purpose in achieving strategic goals if executing the strategy would negatively impact the organizational outcomes it aims to produce [9]. Even with these appreciated insights, research focusing on middle managers has largely overlooked their sensemaking regarding the attitudes of other middle managers in relation to achieving

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strategy, despite this being a vital aspect of the strategic planning process.

Other than that, the factors affecting the planning process are organisational culture [10]. Their study showed that culture takes an important role in cultivating organizational efficacy. Cinel and Kandemir [11] demonstrated that organizations incorporating strategic thinking and planning into their organizational culture carry out processes more effectively and efficiently. It has become inevitable to integrate the organizational culture and strategic planning comprehension, which have an impact on the competitive advantage among the organizations, into organizations over time. The study of Scholz [12] focusing on corporate culture as an important aspect of corporate strategy presents the association of a strong corporate culture with corporate achievement. The impact of organizational culture on strategic planning is a topic of significant debate, given the connection between culture and organizations' strategy [13].

This paper adopting qualitative approach will investigate the involvement of middle managers in the strategic planning process. The organizational culture that facilitates the successful strategic planning is also studied.

2. Literature Review

The subsequent sections present a review by the current researchers of two key components of planning process literature: the engagement of managers, and the connection between goals and budgets. The organizational context that enables successful strategic planning, including corporate culture, is also described. An explanation of the research method is provided prior to the discussion. In the end, conclusions are depicted.

2.1. Managers Involvement and Others

According to Bryson [14] managers must be involved because they play a key role in converting decisions and policies into operations. According to Steiner [15] the responsibility for strategic planning falls solely to managers at all levels of the organization. Effective planning requires collaboration from all managers and staff, which is essential for CEOs. In large decentralised companies, the operational knowledge of managers and employees about their own activities is often much greater than that of top executives. It is expected of middle managers that they permit the effects of any changes in management; therefore, it is essential to engage in every facet of the process. The other researcher, Radomska [16] reveals that during planning process, it seems sensible to perform enquiries of both competencies and tasks that are essential for accomplishment effectiveness. His study found that with regard to the strategy execution, adequate arrangements taken by managers were much more vital than their competencies. Thus, the strategic awareness that manifests through task assignment and decision-making authority is more crucial than their knowledge and additional skills.

Further, Balogun, et al. [17] argue that the implementation and communication of a strategic change cannot be solely linked to the actions of top managers toward internal members of the organization. During the initial stages of strategic change, as mentioned by Rouleau [18] it is essential to clarify the meaning of the change for external actors and to share this understanding with them. Dutton, et al. [19] demonstrate that middle managers often have closer proximity to external stakeholders, especially customers, compared to top managers. In their role as managers at the forefront of change, they must communicate to outsiders, using their own language and across various routine contexts, the reasons behind the company's decision to alter its strategy and what this new strategy entails [18]. Moreover, Bryson [20] indicates that involving frontline personnel or their representatives in the strategic planning process is crucial for several reasons: primarily, they are responsible for the daily use of the key technologies that are affected by or causing strategic change. Secondly, frontline personnel or the technical core possess insights that could aid the principal decision-makers. Finally, due to their expertise or ongoing customer interactions, these employees can hinder strategic changes they oppose.

2.2. Linking of Goals To Budgets

Furthermore, Stettinius, et al. [21] argue that the budget or annual plan is a fundamental tool for executing strategies. According to Bryson [14] budgeting is more effective in supporting all organizational reasons when environmental appraisals, strategic issue recognition, and strategy formulation are prioritized over adherence. Moreover, Stettinius and his associates assert that the budget encompasses the strategic, operational, and financial outlooks for the upcoming year and is linked to the management and regulation of internal capital flows. The budget is a result of the planning process, and the organization should incorporate control and accountability measures into it. All managerial levels are involved in the budget process as well. The budget will be connected to the business plan and the strategic plan due to the strategic planning process. Large elements of the budget, including action plans for initiatives targeting strategic objectives, sales plan, capital budget, financial statement, and others will be compared against the goals of the corporate and/or business unit.

Additionally, Haines [22] proposes the cascading of the strategic plan into annual plans and budgets, ultimately leading to individual performance evaluations. This implies that objectives, annual plans, and budget would always be linked because the strategic plan, annual plans, and budget emerged from the hierarchical strategic planning process and were thus interconnected. The planning literature, however, offers somewhat differing perspectives regarding the budget and annual plan. Stettinius, et al. [21] indicated that the annual planning and budgeting processes coincide. Another perspective Haines [22] argues that appropriate strategic budgeting must maintain annual planning; the budget will not lead the annual planning, as it will allow the organization to achieve a more stable capital distribution in line with the strategic plan. Thompson and Strickland [23] clarify that the strategy implementers must be deeply engaged in the budgeting process, closely examining the programmes and budget proposals of organization units vital to the strategy. Insufficient funding slows advancement and limits the capacity of organizational units to carry out their components of the strategic plan. Excessive funding misuses organizational resources and reduces financial performance. It is important for those implementing to be willing to move resources from one area of activity to another in order to promote new strategic plans and priorities. When strategy is amended, budget reallocation is needed nearly always.

2.3. Corporate Culture

According to Rowley and Sherman [10] the planning process is also affected by organisational culture and decision making. They demonstrated that culture plays a significant role in fostering organisational efficacy. Likewise, research by Kotter and Heskett [24] indicates that corporate culture can significantly influence a corporation’s long-term profitability. Kotter and Heskett [24] inquiries indicate how crucial corporate culture is for an organization's success or failure. Performance-destroying cultures tend to hinder an organization’s ability to implement necessary changes. Similarly, Nisa, et al. [25] demonstrate that corporate culture plays a crucial role in shaping the corporation's strategic environment. The basic field of an organization that can lead to its success or failure is corporate culture. One can assert that corporate culture comprises all components of the shared values and norms within the workplace. Furthermore, they assert that the link between corporate culture and strategic management has a primary impact on organizational productivity. Some aspects of corporate culture have a beneficial effect on strategic management, while others contribute to organizational barriers and failures.

The recent researcher aims to investigate the importance of establishing corporate cultures that motivate organizational changes for successful performance at the earliest stage, given that such cultures develop gradually and quietly over time within a firm and are challenging to alter. Leadership plays a vital role here, involving an extraordinary collaborative effort among managers that is directed by a remarkable vision. The other scholar in the field, Levine [26] presents that an effective strategy is based on the organization's mission, vision, and core values. Levine [26] further illustrates that leadership and culture determine the achievement of the plan. Smart leaders use the planning process to foster greater employee engagement and improve their leadership capabilities. A successful strategic planning process fosters trust and enthusiasm throughout all levels of the organization.

Furthermore, in Johnson, et al. [27] Cameron and Ettington suggested four types of authorized culture: clan, adhocracy, bureaucracy, and market. Smart, et al. [28] provided the following definitions of the four cultures: Clan cultures: Organisation is seen as a pleasant workplace where individuals invest a significant portion of themselves, and organisational leaders serve as mentors and parental figures. Organisation emphasizes loyalty, tradition, the long-term benefits of human resource development, as well as cohesion and morale. In this type of culture, clan sort leadership serves as a source of motivation. Meanwhile, the Adhocracy culture views the organization as a dynamic, entrepreneurial, and creative workplace that fosters individual initiative and freedom. Where leaders within the organization are innovative and willing to take risks. In this type of culture, the leader of the adhocracy serves as a setter of vision. Market culture: The organisation is viewed as competitive and goal-driven, with a primary focus on completing tasks. Leaders are seen as tough, demanding, hard drivers, producers, and even rivals. The organization emphasizes success and victory, along with the establishment of a good reputation. In this culture sort, a task master plays the role of market leader. Hierarchy culture: The organisation is viewed as a formalised and structured workplace, where procedures dictate individuals' actions, and leaders are seen as organisers and coordinators focused on efficiency. The focus on long-term strategy and performance underscores the importance of efficient and smooth operation. This culture sort examines the role of leadership as an analyser. Schein [29] also examined the significance of organizational culture, illustrating that the primary task of leaders is to create and manage culture [28]. It is said that the most frequent error committed by newly appointed leaders is to behave in ways that conflict with their organization’s culture.

Moreover, the other researchers demonstrated that the idea of corporate culture reflects the perspectives of both executives and researchers. For executives aiming to manage organizational change, corporate culture has emerged as a useful tool. They understand that significant strategic or structural changes cannot manifest without being supported by the organization’s values and behavioral norms. Nonetheless, culture has emerged as a subtle and indefinable phenomenon that is widespread but resistant to management or influence. A lot of managers have come to understand that culture cannot be influenced in all aspects. Generally speaking, possess an intuitive understanding of culture.

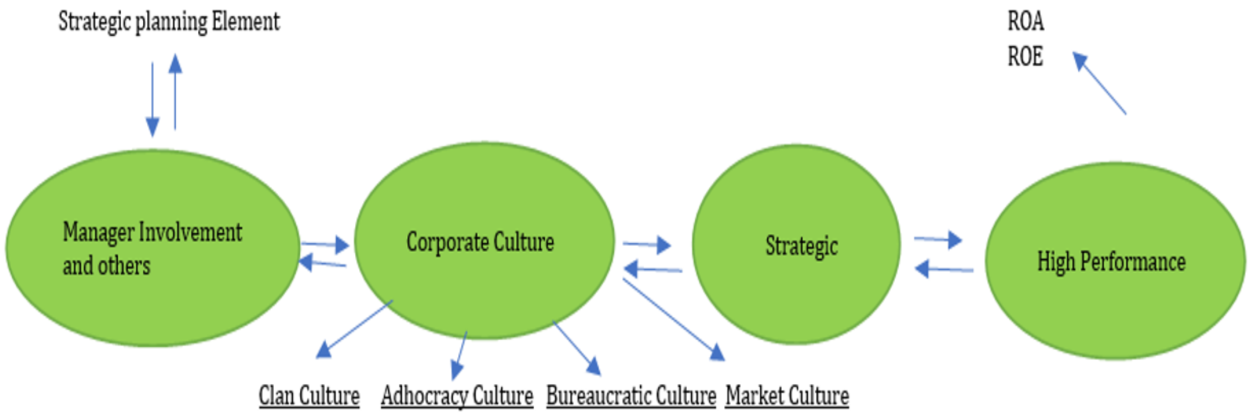

Figure 1.
Conceptual Framework.

3. Research Methodology

This study adopted qualitative research since it is considered to be the most appropriate approach for comprehending processes, experiences, actions, and values, as well as for focusing on the depiction of the context under investigation Creswell [30] and Yin [31] focuses on 'how' and 'why' inquiries instead of 'how many' and 'how much,' aiming to uncover themes and relationships at the case level [32]. With regard to strategic planning research, such as Grant [33] study of leading oil companies, the majority of studies utilize a quantitative approach. However, this approach fails to adequately capture the complexity and richness of a corporation's strategic planning practices. To that end, the qualitative mode, as Yin [31] noted, was employed in this investigation to consider the theories and perspectives of participants studied, aiming to provide a genuine and rich explanation regarding organisational change and managerial processes in specific strategic planning practices. Subsequent variety of researchers in the domain (e.g. [31, 34]). This research utilized the case study method, comprising three individual case studies, to explore organizational changes and managerial processes, with a particular focus on strategic planning practices. Since the strategic planning process is integrated into an organisation's social structures, it is difficult to separate the planning process from its contextual environment. As noted by Yin [31] the boundaries between phenomenon and context are not well-defined.

Moreover, authentication from multiple cases is often regarded as more persuasive, leading to the perception that the entire study is more rigorous Herriott and Firestone [35] in Yin [31] in addition, the use of single-case study design can be prone to mistakes [36]. This study employed a multiple-case study design as a research strategy to examine strategic planning practices in the Indonesian banking industry. This research involved a sample of three banks. Data were collected from each of the three banks identified through the sampling process. The method of data collection involved conducting in-depth semi-structured and unstructured interviews with the interviewees. To verify and supplement the information obtained from the interviews, an analysis of documents was carried out. According to Creswell [30] there are six generic steps for data analysis that are interconnected and not always followed in the order shown in figure 1. In this study, literature was incorporated into the analysis Braun [37] to aid in data interpretation and to connect the data and analysis with established scholarly works.

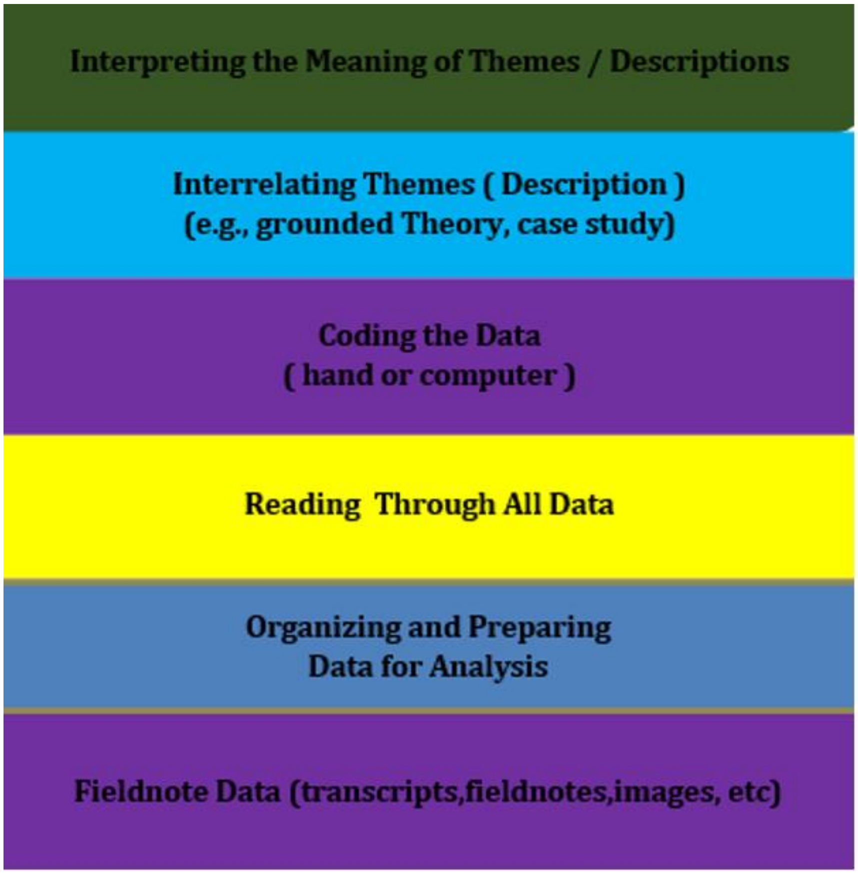

Figure 2.
Six generic steps of data analysis process.

Table 1.
Interview Summary.

	Bank A	Bank B	Bank C	Bank D	Bank E	Bank F
Interview	7	5	7	7	9	5
Head of planning division	1	1	1	1	1	1
Planning members	3	3	3	1	5	3
Non- Planning members	3	1	3	5	4	1
Males	6	4	6	6	8	4
Females	1	1	1	1	1	1

This research involves two tiers of interviews. The initial attempt is for managers, heads, and planning staff. These participants are considered members of the strategic planning team. The questions posed to interviewees at this level focused on the participation of managers and others, as well as the influence of corporate culture in promoting successful strategic planning. Secondly, interview questions were posed to the company's employees who were not involved in the planning process, in order to obtain their views on the matter being investigated. The questions were broader because their grasp of specific elements of the process was inadequate. The researcher uses the following three research questions in this study:

How extensive is the involvement of managers and others in the planning process within Indonesian firms that perform well?

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How extensively do high-performing Indonesian firms link goals to budgets during the planning process?

How much does corporate culture help in achieving successful strategic planning practices in high-performing Indonesian firms?

4. Discussion

4.1. Managers and Others Involved

Because of their crucial role in turning policies and decisions into actions, managers' involvement is vital [14]. The data showed that managers in all six companies examined in this research were fully engaged in the strategic planning process. At the division or branch level, they conducted meetings, gathered data, engaged with stakeholders, and developed plans. They subsequently met with the strategic planning team. To guarantee comprehension of the necessary changes and implementation of prudent changes, involvement of frontline personnel may also be required. The general manager participated in translating the corporate management policy and budget into strategy at the unit business level. He also managed coordination with the other business units to align the process and achieve the target. The head of the business unit reviewed its performance and provided input regarding the new strategy to meet the target. The magnitude was subsequently divided into components. Managers also provided input informally when the budget was being prepared. The managers took part in creating programs for their own department or functional area, although the overall design and scale of these programs were set by higher-level authorities. The employees and stakeholders are not currently involved, but they were during the implementation phase.

Nevertheless, because planning is top-down, implementers do not have the right to alter it. The group leader also involved managers' compliance with the respective function to assist in creating business targets, work programs, and budgets based on the board of directors' annual directives. For stakeholders like the government, we will likely accommodate or support them if they have a strategic program that can be included among the firm's initiatives. The findings aligned with Steiner [15] that strategic planning is a responsibility and task for managers at all levels within an organization. The findings also aligned with Bryson's views on the critical importance of managerial involvement due to their key role in converting decisions and policies into operations. It's crucial to include middle managers in the process of implementing managerial changes, as they are expected to allow the effects of these changes. Doing so can help reduce unnecessary resistance and make transitions smoother [14].

This perspective aligns with that of Peter Lorange [38] who argued that a division manager is responsible for crafting strategies and plans for the specific business, while a department manager aims to create specific action programs to implement the division's plans. The researcher wishes to highlight that involving middle managers in strategic planning—during both the development and execution phases—is crucial. According to Balogun, et al. [17] strategic change creation and communication cannot be solely linked to the actions of top managers directed at the organization's internal members. In the initial stages of strategic change, it is essential to create and share meaning about the change with external stakeholders [18]. According to Dutton, et al. [19] middle managers often have closer proximity to external stakeholders, especially customers, compared to top managers. As they are at the forefront of change, they must explain to outsiders, using their own language and in a variety of routine circumstances, the reasons behind the company's decision to alter its strategy and what that new strategy entails. Hence, the role of middle managers is crucial, especially when it comes to executing a strategic change. The other finding, although it was not present in all six firms studied, showed the involvement of frontline personnel in strategic planning, supporting Bryson [14] assertion that including frontline personnel or their representatives in the strategic planning process is crucial due to their technical knowledge.

4.2. Linking Goals and Budget

The budget or annual plan serves as one of the fundamental tools for executing strategies [21]. According to Bryson [14] budgeting is more capable of aiding overall organizational purposes, while environmental assessments, identification of strategic issues, and strategy development precede it rather than come after it. The data indicated that strategic goals were linked to the budget, which was a product of the planning process. Once executive management introduced their policy, the scale was determined—including funds, credit, etc.—based on data measured through capacity planning. The main factor was the nature of the enabler's support for the program. While the funder (fund) was there, the business would operate smoothly. Every strategic goal requires resources and supporting programs, as indicated by both the financial position and financial ratios represented in figures. Using the specifics of the working program and the size of the fund (numbers), all data was input into the 'simulation engine' to generate the desired figures. As programs are being established, the planning team will concurrently establish the budget. Within the budget process, programmes are assigned specific timeframes for completion. To link goals and budget, this bank ran joint planning session involving managers across unit business, departments. The planner and executor met to talk about objectives, programmes, budget details, etc. The accounting division included budgeting, capital expenditure, and operational expenditure; while the divisions proposed both the programme and the budget. Banks monitored, supervised, and evaluated the execution of the management-set budget according to established standards or norms. They also provided guidance on implementation and regulations related to the outcomes of the programmes. These findings align with the perspectives of Stettinius, et al. [21] which assert that the budget encompasses strategic, operational, and financial prospects for the upcoming year and pertains to the coordination and control of internal capital flows. The findings are consistent with Haines [22] recommendations to cascade the strategic plan down to annual plans and budgets, and ultimately to individual performance evaluations. This implies that there would always be a link between objectives, annual plans, and budget, as both the strategic plan and the annual plans, along with the budget, were outcomes of the hierarchical strategic planning process and thus interconnected.

Nonetheless, the planning literature presents somewhat differing perspectives regarding the budget and annual plan. It was stated that the annual planning and budget coincide [21]. The other illustrated that appropriate strategic budgeting needs to align with annual planning. Budgeting does not result in annual planning [22]. The researchers considered the latter to be more reasonable, as Haines stated that it would allow the organization to achieve a more persistent distribution of resources in line with the strategic plan. The findings also align with Thompson and Strickland [23] that emphasizes the importance of strategy implementers being deeply engaged in the budgeting process, closely reviewing the programs and budget proposals of strategy-critical organizational units. A change in strategy necessitates budget restructurings almost always.

4.3. The Role of Culture

Organisational thinking is influenced by organisational culture. A research conducted by Smart, et al. [28] examined the impact of culture on organizational effectiveness and proposed a link between culture and institutional performance. In John [39] utilized the four types of organizational cultures established by Cameron and Ettington [40] to identify the relationship between organizational culture and performance. The research conducted within the Indonesian corporation revealed that all four types of organizational culture were evident during the strategic planning process. Bank A, B, C, D, E, and F embraced an adhocracy culture that emphasized innovation, continuous improvement, an entrepreneurial atmosphere, and attributes focused on value-added invention due to the evident change. The results verified the organizational culture typology created by Cameron and Ettington [40] and aligned with Smart, et al. [28] assertion that adhocracy culture depicts an organization committed to innovation, development, and risk-taking. The current researchers believe it is evident that innovation and entrepreneurship are crucial in a highly competitive and turbulent environment, as only proactive and innovative firms can endure such conditions.

The researchers involved in the present study corroborated the finding that another characteristic of adhocracy culture, namely a prospector-type strategic orientation, was apparent at all six firms. As I consider it crucial, and that the lack of this characteristic would have dire consequences for the company, given that a prospector-type strategic orientation as described by Smart, et al. [28] is employed to secure resources to ensure organizational strength and capability. The resources are essential for executing the strategic initiatives developed during the strategic planning process. All six firms examined in this study demonstrated a bureaucratic culture, as evidenced by their emphasis on written guidance and standard operating procedures for carrying out tasks and activities. What people did was governed by guidelines and procedures that aligned with the elements of bureaucratic culture. Likewise, clan culture was evident in all six companies examined in this research. During the strategic planning process, staff across divisions were affiliated and involved in a manner that aligned with the components of Smart, et al. [28] clan culture. Market culture was similarly evident in all six companies examined in this research. Focusing on productivity and efficiency while developing strategy was aligned with the achievement-oriented aspects of market culture.

The results of this study corroborate and build upon Smart, et al. [28] assertion that "most institutions probably reflect properties of more than one of these culture types." They aligned with the findings of Cameron and Ettington [40] that all institutions possess attributes of all four culture types, but were not in agreement with Wegner [41] which stated that some culture types were evident at an institution while others were not. Additionally, the study found that firm A's predominant culture was characterized by adhocracy and clan elements. In the meantime, firm B's prevailing culture was clan culture; in company C, D, the prevailing culture was that of a clan; and finally, at bank F, the predominant culture was adhocracy. Cameron and Ettington [40] stated that there is no one type of culture that is optimal under all environmental conditions. As Deal and Kennedy [42] argued, a match between culture and environment must be present. As organisations evolve over time, particularly during periods of growth or decline, cultures undergo change. At various times, different leaders and criteria for success are esteemed [40, 43]. When the leader of the organization conveys a consistent and clearly understood vision, cultures tend to move toward effectiveness [40, 44].

This study discovered that the various aspects of strategic planning are connected to various cultural types, which is noteworthy. The adhocracy culture, which assumes that the organization is dedicated to innovation and risk-taking, enabled excellent strategy formulation and successful implementation. It was essential to have a prospector-type strategic orientation for resource acquisition in order to carry out the strategic initiatives formulated during the strategic planning process. In the same way, a bureaucratic culture where actions are dictated by guidelines and procedures was crucial for enhancing the organization's comprehension of the strategic planning process and ensuring that this process was conducted correctly. The participative strategic planning process was facilitated by a clan culture that emphasizes staff involvement and affiliation across divisions and departments. Likewise, a market culture marked by an orientation toward achievement and a focus on productivity and efficiency in strategy development aided the organization in reaching its objectives.

This research was not designed to allow for the identification of causal effects linking strategic planning dimensions and corporate culture. The research revealed that all four types of culture existed and influenced strategic planning in the high-performing banks examined. Further studies are required to link the dimensions of strategic planning with primary culture types. According to Schein [29] "the only thing of real importance that leaders do is to create and manage culture." According to Smart, et al. [28] one of the most frequent errors committed by new leaders is behaving in ways that contradict the culture of their organization. Therefore, it is crucial to identify cultural types that promote the various facets of strategic planning in order to help leaders, managers, and businesspeople enhance their strategic planning initiatives. Smart et al. demonstrated that the ability to identify and handle culture is a crucial competency for institutional leaders.

5. Conclusion

This study addressed these research questions by investigating manager and employee involvement, goal and budget connections during the planning process in four high-performing banks, and the role of corporate culture in promoting effective planning. According to the research findings, several conclusions have been identified.

1. The analysis shows that the six firms examined have evidently engaged in strategic planning activities such as manager involvement and linking goals with budgets.

2. This research demonstrates that the managers in each of the firms examined played a crucial role in strategic planning, especially in ensuring that the strategy was implemented effectively to achieve optimal organizational performance.

3. There will always be a connection between objectives, annual plans, and budget, as they stem from the hierarchical strategic planning process and are therefore interconnected.

4. The finding of this study also demonstrates how corporate culture plays an important part in promoting effective planning practices.

5. During the strategic planning process, the significant impact of corporate culture became evident, corroborating the findings of Smart et al. that indicate a relationship between culture and institutional performance.

6. Die Untersuchung zeigt zudem, dass es notwendig ist, die Unternehmenskultur und die Gegebenheiten des Unternehmens in Einklang zu bringen, da keine bestimmte Kultur unter allen umweltfreundlichen Bedingungen die beste ist.

7. It is crucial to examine the constructs employed in this research in order to quantitatively assess the relationship among constructs.

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

Authors' Contributions:

Conceptualization — M.S.R.; Methodology — M.S.R..; Investigation — M.S.R., Facilitator — M.N Writing — M.S.R.; Project Administration — A.H.; and S.

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