FORMALISATION IN STRATEGY IMPLEMENTATION – THE KEY TO SUCCESS OR AN UNNECESSARY LIMITATION?

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Abstract

Background. Research on the process of strategic management, particularly the implementation phase, does not give a definite recommendation regarding the aspect of formalization in each of its stages. Therefore, it seems important to examine this issue, especially in the context of its impact on the quality of the implemented strategies. The article presents the results of research on the practices of companies in the process of strategic management.

Research aims. I examined whether formalization is a desirable and recommended factor in the implementation of strategic concepts or whether it does not contribute to the degree of their realization.

Method. The quantitative research has been based on an open and standardised collection of data and involved 150 subjects grouped into 3 samples. The enterprises under examination were divided into two groups – the first one was composed of the subjects that confirmed using formal tools facilitating strategy implementation and the second consisted of the subjects that denied using those solutions. As the study used an ordinal scale, as a measure for the correlation of the investigated variables, the Kendall tau-b test was used.

Key findings. The research results showed that having a formal strategy document often resulted in the use of formal systems of strategy implementation. Moreover, it also proves the importance of the applied tools since they allow periodic verification of the progress made in strategy implementation and its conformity with the set vision. I also pointed out that the formalization of the implementation of the strategy stems from the formalization of the whole process of strategic management, as evidenced by the regularity of the work at all stages. The results showed, however, that the decision about introducing formalisation may facilitate strategy implementation but is not a factor determining the success of implementing the devised development concepts.

Keywords: Strategy implementation, Formalisation, Strategic management process

INTRODUCTION AND BACKGROUND

Research concerning the course of the strategic management process and, in particular, the stage of strategy implementation does not give any explicit recommendations with regards to formalisation in individual stages of the process. Therefore, an analysis of this issue appears to be essential, in particular, in the context of its influence on the quality of emerging strategies. The effectiveness of strategy execution depends on the so called implementation orientation, that is, a set of organisation's values and characteristics influencing its abilities to adapt and organise the implementation

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process. The following elements belong to this: (a) the ability to perceive strategies as the source of competitive advantage, (b) the employees' engagement in implementation work and (c) strong willingness to act and introduce changes (Huber, 2011, p. 49).

The present paper aims at both analysing the aspect of formalisation in actions connected with strategy execution and showing research results combining this issue with other areas of the strategic management process.

Strategy Implementation Process

There is no doubting the fact that strategy implementation constitutes a sign of either success or failure of the created development concept and determines the organisation's abilities to achieve the intended competitive position. At the same time, strategy implementation is closely connected with the process of its formulation, the very organisation's structure and its functioning. Nonetheless, in spite of its considerable significance, execution has definitely been the least examined and documented stage of the strategy development process. At the same time, it is considered to be one of the main measures of the results achieved by organisations (Hitt, Freeman & Harrison, 2006).

It is estimated that enterprises achieve only 63% of the financial results intended by their strategies (Mankins & Steele, 2005, pp. 64–72), and as much as 66% of the developed strategies are never implemented (Johnson, 2004, pp. 3–5). Probably, it is the product of several factors that make up the implementation problems. Nevertheless, it appears that the research on their detailed list is desirable and any emerging recommendations thus contribute to the development of the strategic management process. Negligence committed at the stage of strategy execution is not only the reason for an enterprise's poor performance, but also causes problems while recreating a strategy (Bonoma & Crettinden, 1988, p. 11).

In principle, the research including both strategy formulation and strategy implementation treats both these stages as inseparable despite the fact that they, being closely connected, constitute two distinctive and separate stages. Moreover, strategy execution within an organisation is a research area that includes different branches of social sciences such as: strategic management, organisation theory and any other issues connected with organisation development (Jofre, 2011, p. 42).

Most research carried out within the framework of the classical model of the strategic management process considers it to be a sequential series of explicitly defined stages and concentrates on the issue of decision making as an appropriate object of the analysis. Strategic problems are perceived as decision making processes because they result in the definition and formation of the organisation's main development direction. In this context, both the strategy formulation and implementation are active and

goal-oriented processes. They do not proceed automatically or spontaneously, but are conducted intentionally and with the aim of achieving particular results (Lechner & Müller-Stewens, 2000, pp. 4–5). All the more, it appears that this intentionality can be expressed by introducing some elements of formalisation into this process.

The strategy implementation process proceeds in a similar way to the process of strategy development, preserving certain sequence and chronology. However, it is noteworthy that this is not the only determined model within which the strategy is implemented, because many enterprises develop their own methods, taking into consideration not only limited resources, but also the industry's specificity. Nevertheless, the course of this process is also definitely worth considering from the angle of formalisation that can be observed at each and every stage of it.

The course of strategic concept execution includes factors exerting influence thereon. These are the following (Okumus, 2003):

- Strategic implementation context divided into both internal type (which includes such elements as: structure, organisational culture and leadership) and external type (including uncertainty connected with the environment in which an organisation operates);
- Operational process strictly concerning the course of implementation actions including planning, resources allocation (human resources as well), communication and strategic control;
- 3. Results of the undertaken implementation actions.

As already mentioned, in many cases it proves that either a strategy was not effectively implemented, or no effective actions aimed at its implementation were undertaken at all. The relevant literature distinguishes several sorts of problems occurring over the course of the implementation process. They are the following (Hrebiniak, 2006, pp. 13–14):

- The inability to implement strategy demonstrated by managers who have knowledge and skills for its creation, yet they lack those qualities while implementing it. Partly, it results from gaps in knowledge that can be observed both in the available literature and the curricula of courses and trainings in the field of strategic management.
- The conviction that strategy implementation is an exclusive domain of high-level employees and the management department is qualified only either as a planner or a strategist, and thus, leaves implementation of the created concepts to others.
- The lack of appropriate perception of links between the processes
 of strategy creation and strategy implementation which are treated
 separately. It is forgotten that both processes are interdependent
 and influence each other.

4. The inability to accurately define the stage of strategy implementation – that is a continuous process, not a result of individual decisions or actions, but a result of a series of integrated moves spread over time.

The following factors are listed as causes of unsuccessfully implemented strategies (Heracleous, 2003, p. 79):

- The creation of strategic plans that are nothing else but a combination of a budget and unclear development directions and do not include clear guidelines for their execution;
- 2. A strategy emerges regardless of the market reality;
- 3. There is no system for communicating it;
- Managers do not make any efforts to engage any other lower-level employees into its execution;
- The lack of an appropriate organisational system that would allow appointing employees and motivating them to effective implementation of a worked-out development concept.

Both organisational and cultural contexts of strategies are often disregarded while planning and creating strategies. The focus of attention is exclusively on the analysis of external factors, whereas internal aspects determining implementation abilities are forgotten (Mintzberg, Ahlstrand & Lampel, 2005, p. 65).

Formalisation as an Aspect of Strategy Execution

Formalisation of strategy execution constitutes a component of formalisation of the whole organisation. It is due to the fact that the organisational process comprises (a) formal procedures, (b) specifications, (c) regulations, (d) communication systems, (e) decision-making powers and (f) other elements of which the process of formalised strategy implementation consists (Grossi, Royakkers & Dignum, 2007, p. 228). Depending on the approach adopted by the enterprise's management, the implementation stage is, therefore, formalised to a greater or lesser extent. Some research results suggest that formalisation has a moderating effect on the relation between adherence to the assumed budget, resource management and the financial result achieved (Mahdani, Sulaiman, Al Kahtani & Abu-Jarad, 2012, p. 962).

According to some researchers, this aspect is also closely connected with the stages of control and feedback obtained during strategy implementation. In this regard, the importance of formal mechanisms, which trace the achieved progress and results, can be compared to the predefined objectives, both during and after the strategy execution stage, is indicated (Okumus, 2003, p. 877).

Undoubtedly, one such mechanism involves introducing a proper implementation toolkit, which includes the Balanced Scorecard as well as strategy mapping. Furthermore, an additional role is indicated which is

played when employing such a toolkit by the use of the so-called strategic motives, which consist of a classification of different objectives, measures and initiatives based on the Balanced Scorecard structure. It certainly not only provides an opportunity for communicating common priorities, but also allows the formalising of operational management systems, which in turn leads to a better organisation of the processes which are being implemented (Kaplan & Norton, 2006, pp. 100–109).

The degree of formalisation may differ depending on the enterprise size, which is, among others, linked to the availability and potential use of resources. Similarly, such practises as annual planning and tactical inspection conducted on a very regular and formal basis are not as necessary in small enterprises as in larger ones. Activities for strategy execution are, therefore, performed neither regularly nor so often, as they involve less resources owned by the enterprise. Research also demonstrates differences arising from various types of business activity. Production enterprises base the process of strategy implementation on establishing and implementing business development programmes and on using such tools as a balanced scorecard to a larger extent than trading and services providing enterprises do. What is more, production enterprises more often rely on formal systems of annual planning, while the very process of meticulous planning of the undertaken activities is of greater importance both in production and trading enterprises than in those providing services (Ĉater & Puĉko, 2010, p. 218).

The formalisation of procedures and processes allows not only good organisation of the decision-making process but also certain rationality, which contributes to efficiency and effectiveness in performing activities (Betz, 2001, p. 60). The research indicates that formalisation, besides such elements as coordination, management philosophy, configuration, centralisation as well as integration mechanisms, represents an aspect which must be taken into consideration while implementing global strategies. It is crucial that the nature of those factors should be individually developed for each organisation (Roth, Schweiger & Morrison, 1991, pp. 369–402).

Therefore, the presented research indicates that formalisation as a part of strategic management may apply to both internal and external strategic contexts for implementation activities as well as to their course. It is, thus, of key importance to investigate whether employing a formalisation approach will result in higher efficiency during strategy implementation, whether it is a manifestation of a formalised approach towards the entire process of strategic management or if it is only at the stage of development concept implementation.

METHOD

The conclusions of the research presented below constitute a part of the results obtained by means of questionnaire surveys (Paper and Pencil Interview) - the quantitative research has been based on an open and standardised collection of data and involved 150 subjects grouped into 3 samples. The questions were focused on the subject of strategic management practices changing in line with enterprise growth. The group of respondents comprised members of management boards in joint-stock companies, including those quoted on the Warsaw Stock Exchange. The research results presented herein have been divided into the enterprises which confirmed applying formal systems of strategy implementation and those which denied adopting them. It was investigated whether the sustems in question resulted in the desired achievements in implementation of business development concepts. An attempt was made to establish whether formalisation constituted as a desired and recommended factor in executing strategic concepts developed by the enterprise or if it did not contribute to a greater degree during their implementation. The following research hypothesis was formulated: introducing formalisation as a factor determining the success of implementing development concepts.

The project was financed from the National Science Centre funds as a research project no. N N115 402240.

RESULTS

Formalisation in Strategy Implementation

The enterprises under examination were divided into two groups – the first one was composed of the subjects that confirmed using formal tools facilitating strategy implementation, i.e. responded with "rather yes" or "definitely yes" to the following statement: "Tools facilitating strategy implementation (e.g. balanced scoreboard, project management software, or the like) widely support strategy implementation in our enterprise". The group comprised 74 enterprises. The other group consisted of 46 subjects that denied using the solutions in question. The research results are presented in the tables below (Tables 1-6).

In the first place, the form of the strategy was examined – as for the enterprises in the first group, 61% stated that their strategy had been formulated in a formal document (P3). This form represents only a small proportion, which may prove that a formalised concept of development does not constitute a requirement for applying formalised systems of its implementation. Interestingly, only 22% of enterprises in the other group declared that their strategy took the form in question. Thus, the results prove that formalisation at the stage of strategy execution is more proba-

ble to be found in organisations where it is applied already at the concept stage. Therefore, it can be stated that strategy formulation in a formal document more often results in producing formalised systems of strategy implementation.

Table 1. Results of Research in the Group of Enterprises that Confirmed Using Tools Facilitating Strategy Implementation

Sample	I do not	Definitely	Rather	Yes	Rather	Definitely	Total
size	know	no	no	and no	yes	yes	Total
р3	1	8	10	10	20	25	74
p8	0	0	1	4	29	40	74
p19	0	12	18	12	22	10	74
p43	0	l	4	9	21	39	74
p46	1	2	6	9	24	32	74
p51	1	0	1	3	27	42	74
p52	0	0	1	7	22	44	74
p54	1	l	4	13	28	27	74
p55	0	l	4	6	27	36	74
p 57	0	l	5	4	35	29	74
p59	1	8	8	8	30	19	74
p6l	0	3	5	9	17	40	74

Source: own work.

Table 2. Descriptive Statistics in the Group of Enterprises that Confirmed Using Tools Facilitating Strategy Implementation

Descriptive statistics	Mean	Median	Mode	Standard deviation
p 3	3.6	4	5	1.4
p8	4.5	5	5	0.7
p19	3.0	3	4	1.3
p43	4.3	5	5	1.0
p46	4.0	4	5	1.2
p51	4.4	5	5	0.8
p52	4.5	5	5	0.7
p54	4.0	4	4	1.1
p55	4.3	4	5	0.9
p57	4.2	4	4	0.9
p59	3.6	4	4	1.3
p6l	4.2	5	5	1.1

Source: own work.

A mechanism for regular inspection (P8 - "We regularly examine our activities for their consistency with the vision of enterprise development") has been developed in as many as 93% of enterprises in the first group as opposed to 54% in the other. This considerable disproportion proves the importance of the applied tools since they allow periodic verification of the progress made in strategy implementation and its conformity with the set vision. The standards introduced enable detection and necessary correction of any deviations. It may be ventured that a lack of such standards

results in difficulties in verifying whether the activities performed are consistent with the determined direction of development.

Table 3. Tau Kendall Correlation in the Group of Enterprises that Confirmed Using Tools Facilitating Strategy Implementation

Tau Kendall	Revenue dynamics 2009	Revenue dynamics 2010	Revenue dynamics 2011	Net income 2009	Net income 2010	Net income 2011
р3	-0.08	0.01	-0.02	-0.10	-0.10	-0.24*
p8	0.14	0.23*	0.15	-0.20	-0.13	-0.11
p19	0.02	0.13	0.10	0.01	-0.12	-0.12
p43	0.06	0.17	0.07	-0.04	0.13	-0.12
p46	0.06	0.07	-0.05	0.07	0.28*	-0.07
p51	-0.17	0.02	-0.11	-0.20	-0.07	-0.09
p52	-0.05	-0.05	-0.12	-0.14	-0.05	-0.08
p54	0.03	0.04	0.04	-0.01	0.05	-0.03
p55	0.18	0.16	-0.07	0.13	0.24*	0.03
p 57	-0.04	0.01	0.09	-0.04	0.05	-0.20
p 59	-0.15	-0.10	-0.08	0.00	0.09	-0.11
p61	-0.11	0.02	-0.03	0.12	0.09	-0.13

^{*}The correlation is significant at the level of 0.05 (bilaterally).

Source: own work.

Table 4. Results of Research in the Group of Enterprises that Denied Using Tools Facilitating Strategy Implementation

Sample	I do not	Definitely	Rather	Yes and	Rather	Definitely	Total
size	know	no	no	no	yes	yes	Total
р3	0	14	15	7	5	5	46
p 8	0	4	10	7	13	12	46
p19	0	1	10	8	15	12	46
p43	0	5	16	15	6	4	46
p46	0	11	16	7	7	5	46
p51	0	3	6	8	19	10	46
p52	1	5	8	8	16	8	46
p54	0	8	17	9	11	1	46
p55	1	5	6	8	22	4	46
p57	0	9	9	5	16	7	46
p59	0	18	9	6	10	3	46
p61	l	4	9	7	16	9	46

Source: own work.

Moreover, the results demonstrate that formalisation of strategy implementation derives from the approach to the entire process of strategy development. The responses to the statement P43 "Activities for developing a strategy in our enterprise have been organised and planned." appear to prove it. This is confirmed by as many as 81% of enterprises in the first group as opposed to 22% in the other. Such formal organisation of the strategic management process is thus reflected in the approach to the implementation stage. Organisation and planning represent one of the manifestations of formalisation, and its occurrence in the areas of both devel-

opment and implementation proves a sort of strategic awareness among the management staff as well as consistency between the actions performed.

Table 5. Descriptive Statistics in the Group of Enterprises that Denied Using Tools Facilitating Strategy Implementation

Descriptive statistics	Mean	Median	Mode	Standard deviation	
p3	2.4	2	2	1.3	
p8	3.4	4	4	1.3	
p19	3.6	4	4	1.2	
p43	2.7	3	2	1.1	
p46	2.5	2	2	1.3	
p5l	3.6	4	4	1.2	
p52	3.2	4	4	1.4	
p54	2.6	2	2	1.1	
p55	3.2	4	4	1.3	
p57	3.1	4	4	1.4	
p59	2.4	2	1	1.4	
p61	3.3	4	4	1.3	

Source: own work.

Table 6. Tau Kendall Correlation in the Group of Enterprises that Denied Using Tools Facilitating Strategy Implementation

Tau Kendall	Revenue dynamics 2009	Revenue dynamics 2010	Revenue dynamics 2011	Net income 2009	Net income 2010	Net income 2011
р3	0.11	-0.29*	0.10	0.06	-0.13	0.28
p8	-0.20	-0.20	-0.10	0.24	-0.07	-0.07
p19	-0.06	-0.01	0.12	-0.16	-0.07	-0.26
p43	0.04	0.07	-0.16	-0.02	0.07	0.07
p46	0.02	-0.02	0.03	0.14	-0.02	-0.08
p5l	0.13	0.16	0.18	-0.05	0.04	0.02
p52	0.01	0.09	0.13	0.14	0.05	-0.07
p54	0.13	-0.02	-0.11	-0.04	-0.11	-0.11
p55	0.19	0.13	0.19	0.00	0.17	0.15
p57	0.20	-0.14	-0.26	-0.18	-0.09	-0.08
p59	-0.11	0.07	-0.28*	-0.16	-0.04	-0.06
p6l	0.07	0.16	-0.06	-0.16	0.01	-0.05

^{*}The correlation is significant at the level of 0.05 (bilaterally).

Source: own work.

Employing formal implementation tools and methods is also related to the cyclicity and regularity of works on a strategy. This is because, as proved by the answers to statement P46 "Works on a strategy are performed regularly", 75% affirmative answers were given by the enterprises from the first group and merely 26% of such results by the second group of enterprises. Therefore, it can be concluded that formalisation in strategy implementation results from formalising the entire strategic management

process, which is proved by the regularity of the works performed at all its stages.

Considerable differences were revealed by the answers to the next statement - P51 "When formulating a strategy, we are at the same time developing its implementation plan". Affirmative declarations could be found in as many as 93% of the enterprises using formal strategy implementation tools, while only 63% of the enterprises did not apply them. Hence, using all forms of strategy implementation support is undoubtedly an intentional action arising from the earlier strategic plans and proving the high strategic awareness of decision-makers. The simultaneous course of the conceptual phase and the development of the execution stage permits linking the strategy with operational actions, and support for implementation with various dedicated tools facilitate the enforcement of the set goals. This is also proved by the answers given to statement P52 "During the works on a strategy we give at least as much attention to strategy implementation as to its formulation" - positive answers were provided by as many as 89% of the enterprises from the first group and merely 52% from the second one.

Formalisation in strategy implementation is also developing meterbased systems, which control the current status of development concept implementation. The answers to statement P54 "Meters are assigned to all enterprise strategy goals to permit the determination of their execution degree" confirm the earlier observations again. As many as 74% of the enterprises using implementation tools also develop strategic goals execution systems, whereas in the second group the percentage of those employing such strategy implementation support forms is only 26%. Undoubtedly, strategy implementation formalisation is understood comprehensively, and applying the specially developed methods of linking strategic goals with operational actions, which are its manifestation, contributes to streamlining the implementation process and provides a real control mechanism. Statement P55 "In our enterprise the level of strategic goals execution is controlled regularly" also concerned this issue and the provided answers differed much -there were as many as 85% of affirmative declarations among the enterprises from the first group and only 57% of the enterprises from the second group.

There is no doubt about the close connection of strategy implementation to its communication. Hence, formalisation also involves this area of strategic management. In the analysed results of the research two statements of concern that were discussed – P57 "Strategy is presented to employees in an organised manner (e.g. during cyclic sessions, meetings, trainings)" and P59 "In strategy communication formal media are used (e.g. brochures, newsletter, posters, announcements)". These issues are related not only to formalisation in the area of the communication form but also in

terms of organising this process. The received affirmative answers amounted to 86% and 67%, respectively, in the case of the enterprises which relied on formal strategy implementation tools and 50% and 29% in the case of the enterprises which did not employ them. As is clearly seen, the quite significant differences prove that communication regularity and attributing formal characteristics thereto constitute one of the formalisation areas in strategy implementation which also includes its communication.

What is also worth mentioning is the incentive system which should be associated with the strategy execution stage being an indicator of the implementation progress and a tool for their regular control. Two statements referred to this issue: P61 "Remuneration of the enterprise's management staff depends on strategic goals execution", where affirmative declarations were submitted by as many as 77% of the enterprises from the first group and 55% from the second one, and P62 "Remuneration of employees depends on strategic goals execution" with slightly fewer affirmative answers – 63% and 34%, respectively. As demonstrated by the research results, employing formal tools and measurement systems for the degree of strategic goals execution enables linking them with the incentive compensation system. So this is a benefit brought by strategy implementation formalisation, which at the same time enables the ongoing monitoring of the undertaken strategic initiatives.

An important issue which needs to be considered is the impact of formalisation on the results achieved by enterprises and hence it is necessary to seek an answer to the question. Whether it is a redundant limitation negatively affecting the strategy implementation result or the key to success that is a component determining the possibility of its execution. Correlations between the individual questions and the financial results and the revenue dynamics in the period 2009-2011 were calculated for this purpose. The results are presented in Table 1 and 2. As follows from the conducted research, it is impossible to conclude that formalisation contributes to better or worse results. This is because the examined correlations are characterised by the level of relevance which does not allow straightforward conclusions, which means that the employment of formal procedures, documents, tools and meters depends on the specificity and capabilities of a given organisation, and the decision about introducing formalisation may facilitate strategy implementation but is not a factor determining the success of implementing the devised development concepts.

DISCUSSION AND CONCLUSIONS

Applying formalisation is one of the possibilities used for actions relating to the implementation of the formulated strategies. However, as the presented research proves, it is an aspect related to perceiving the whole strategic management process as a well-considered cyclic set of sequential components characterised by a formalised approach and appropriate procedures. Hence, it is a manifestation of strategic awareness and its application ensures a range of benefits. The enterprises which declare the presence of formalisation at the strategy implementation stage also display tendencies to use it in other strategic management areas. It should be examined, however, whether this correlation is not reverse – if formalisation affects a similar perception of its execution process during works on strategy formulation. However, formalisation cannot be decisively recommended as panacea to strategy implementation problems. What can be suggested is only an introduction of its components as factors streamlining communication and introducing criteria of making and executing decisions.

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FORMALIZACJA WE WDRAŻANIU STRATEGII – KLUCZ DO SUKCESU CZY ZBĘDNE OGRANICZENIE

Abstrakt

Tło badań. Badania dotyczące przebiegu procesu zarządzania strategicznego, a zwłaszcza fazy implementacji strategii, nie dają jednoznacznej rekomendacji dotyczącej aspektu formalizacji w poszczególnych jego etapach. Dlatego też, istotne wydaje się przeanalizowanie tego zagadnienia, zwłaszcza w kontekście jego wpływu na jakość powstających strategii. W artykule zostaną przedstawione wyniki badań dotyczących praktyk stosowanych przez przedsiębiorstwa w procesie zarządzania strategicznego.

Cele badań. Ustalenie czy formalizacja jest czynnikiem pożądanym i rekomendowanym podczas realizacji wypracowanych koncepcji strategicznych, czy też nie przyczynia się do wzrostu stopnia ich wykonania.

Metodyka. W przeprowadzonym badaniu ilościowym wykorzystana została metoda oparta na gromadzeniu danych w sposób otwarty (jawny) i zestandaryzowany, w których udział wzięło 150 podmiotów podzielonych na 3 próby badawcze. W opracowaniu prezentowane zostaną wyniki w podziale na firmy stosujące formalne systemy wdrażania strategii oraz te, które nie deklarują ich wykorzystywania. W badaniu zastosowana była skala porządkowa, dlatego też do zmierzenia korelacji badanych zmiennych wykorzystano test tau-b Kendalla.

Kluczowe wnioski. Jak wskazują wyniki badań, posiadanie formalnego dokumentu strategicznego częściej przekłada się na generowanie formalnych systemów wdrażania strategii. Istotna jest także rola, jaką pełnią wykorzystywane narzędzia, dając możliwość cyklicznej weryfikacji postępów we wdrożeniu strategii oraz ich zgodności z wyznaczoną wizją. Wskazano ponadto , iż formalizacja we wdrażaniu strategii wynika z formalizacji całego procesu zarządzania strategicznego, czego dowodem jest regularność prowadzonych prac na wszystkich jego etapach. Wyniki pokazują jednakże, iż decyzja o wprowadzanie formalizacji stanowić może ułatwienie dla wdrażania strategii, lecz nie jest czynnikiem determinującym powodzenie w implementacji opracowanych koncepcji rozwoju.

Słowa kluczowe: wdrożenie strategii, formalizacja, proces zarządzania strategicznego