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The Role of Firm Resources in Strategy Execution. Evidence from Uganda's Road Transport Firms

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Abstract

This paper provides evidence on the role of different firm resources in strategy execution using evidence from Uganda's road transport firms. Data were collected through a survey questionnaire from a sample of 76 transport firms. Partial Least Squares - Structural Equation Modelling (PLS-SEM) was used to analyze the data. Results indicate that financial, human and physical resources have a positive and statistically significant contribution to successful execution of strategies. Centrally to previous thinking, physical resources lead to more variations in strategy execution followed by financial and then human resources. Hence, transport firms must be quick, flexible, and innovative in acquiring and utilizing relevant resources to survive in the volatile environment. This study is unique since it explored strategy execution from a landlocked country Uganda, which relies more on road transport to connect to the neighbouring borders in the East African Community for most of its imports and exports. Additionally, the study examined the individual contribution of different firm-specific resources on strategy execution in a developing country with less formalized transport system.

Keywords: firm resource, strategy execution, transport firms, Uganda

Introduction

Globally, strategy execution has become a significant concern for practitioners and scholars with a need for organizations to perfect it. This is because execution of strategy is an important milestone for organizations to realize their set goals (Tawse &Tabesh, 2021). According to Srivastava and Sushil (2015), the formulation of good strategies has no meaning if organizations cannot convert the formulated strategies into results. Through strategy execution, managers appreciate the beautiful goals that were formulated as this gives their organization a competitive edge in the environment when such strategies are successfully realized (Herden, 2020). Thus, top managers strive to communicate formulated strategies to everyone in organizations, monitor and coordinate activities as well as align resources, structures, systems, and processes to ensure the proper execution of the set strategies (Issara & Masele 2021; Schühly, 2022).

The subject of strategy execution, despite its significance, has received relatively less attention in scholarly research compared to strategy formulation (Srivastava & Sushil, 2015; Namada, 2020). However, researchers have opined that the complexities of the strategy implementation process have been misconstrued (De Oliveira et al., 2017), hence a need for more research on the phenomena (Vigfússon et al., 2021; Greer et al., 2017). The absence of adequate knowledge is a matter of great significance, considering that senior executives have reported that their organizations are unable to successfully implement around 70% of the strategies outlined in the

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strategic plan (Namada, 2020). Moreover, 30% of the strategies cannot be accomplished at all, as per a study conducted by Obeidat, Al-Hadidi, and Tarhini (2017). Similarly, 45% of bus companies in Uganda could not execute strategies successfully despite guidelines that the Ministry of Works and Transport (MoWT) put in place to regulate road transport in Uganda (Transport Licensing Board, 2021). As a landlocked country, Uganda relies more on road transport to connect to the neighbouring borders in the East African Community for most of its imports and exports. This makes the road network the most used means of transportation, carrying about 95% of the country's goods and 99% of traffic (Kavuma, 2013).

Uganda's road transport sector is controlled by private players who are mandated to obtain operating licenses from the government through the MoWT. Unfortunately, reports show that most of these companies have collapsed in their first year of implementing strategies, and those that survive beyond one year, are crippling with operations. For instance, companies such as Pioneer Easy Bus Ltd had strategies of expanding to the entire country and beyond but have for a decade now failed to expand their operations within a small territory of the Kampala Metropolitan Area (Naturinda, 2022). Since 2012 the company began, it has never realized any profits (Monitor, 2021). This is not any different for other companies like Gaaga Coaches Ltd, which was branded as the giant of northern Uganda but closed business in 2021 (The Independent, 2022). Also, Akamba Bus Company which had expanded its operations within East Africa, failed to survive even after merging with Commercial Bus Company, Makueni Bus Company and Western Bus Company to form Akamba Bus Company (Kibaki, 2021). Such a state of affairs in the transport sector is worrying because Uganda's transport industry is in the hands of private players who are crippling to survive since all the government companies collapsed (Ndibatya & Booysen, 2020).

Scholars have argued that for firms to successfully implement set goals, managers must avail and utilize organizational resources well (Greer et al., 2017; Kassums, Muhoho & Mugambi, 2022). Resources are the tangible and intangible assets a firm uses to choose and implement its strategies (Mwai et al., 2018). These resources which are classified into financial, human and physical resources, are embedded in the organization's routines and capabilities and provide the organization with the collective skills to perform various tasks (Namada, 2020). From the Resource Based View theory, Barney (1991) argues that firms with valuable, rare, inimitable, and non-substitutional resources can achieve sustainable competitive advantage. Thus, there is a need for firms to provide numerous resources to sustain their operations. However, existing literature that links resources to strategy execution seems to focus more on financial and human capital resources with less empirical evidence on whether physical resources also matter in strategy execution. For instance, studies like that of Srivastava (2017) and Greer et al. (2017) focused on aligning human capital and financial resources to contribute to successful strategy execution. Still, these scholars ignored the role of physical resources that play a big role in the successful execution of strategy especially in a dynamic environment like the transport sector.

Physical resources such as quality of vehicles, parking space available and Information Communication Technology are very crucial in transport business, yet little is known about their contribution to successful implementation of such strategies in the transport sector especially in a developing landlocked country like Uganda that depends mostly on road transport for social and economic wellbeing of its citizens. Moreover, Tawse and Tabesh (2020) have called for further studies to understand the contribution of the different factors that affect

strategy execution. We fill these gaps by showing the role played by human, financial, and physical resource dimensions in enhancing strategy execution using evidence from the road transport firms in Uganda.

Literature review

Theoretical review

The study is based on the Resource Based View (RBV) theory which postulates that organizational performance is directly related to the resources owned and controlled by the firm (Penrose, 1959). The theory suggests that a firm's strategic performance depends on how it controls its resources (Wernerfelt, 1984). It further shows that firms with internal resources and capabilities that are rare, valuable, inimitable and non-substitutable have a competitive advantage over those without (Barney, 1991). In the case of this study, transport firms with unique resources are expected to implement strategies better than those without such resources. Such resources include human resources (relevant in developing, reinforcing and changing the culture of an organization), financial resources (necessary for handling long-term and short-term obligations of the firm) and physical resources (such as quality of vehicles and technology needed to bring competitive advantage to the transport firm). Scholars such as Collins (2020) argues high commitment human resource (HCHR) strategy leads to firm competitive advantage by creating greater firm-level employee-based resources that are rare and valuable. Penrose (1959) further contends that the firm's ability to leverage these resources and create new value is what ultimately drives its growth and success.

The firm's resources are not fixed but continually evolving and expanding. As the firm acquires new resources and capabilities, it is able to pursue new opportunities and expand its boundaries. This resource accumulation and deployment process drives the firm's growth over time. Barney (1991) further explains that firm resources are strong assets that firms must utilize well to conceive and implement their strategies. This theory fits this study as it allows firms to determine if they have resources that can give them a competitive and sustainable edge. They are also able to use market imperfections to their advantage. This means that firms can use a combination of resources to implement the set goals effectively and gain a competitive advantage against their rivals. For instance, transport firms that have experienced drivers minimize accidents and help in saving costs of compensation, repairs and brand image of the firm. This is the source of difference in a firm's competence in various domains (Ssekiziyivu et al., 2023).

Strategy execution

According to Cote (2020), strategy execution refers to implementing a strategic plan to reach organizational goals. Hrebiniak (2013) defined strategy execution as a disciplined process or a logical set of activities that enable an organization to take a strategy and make it work. Kaplan and Norton (2001) argue that the ability to execute a strategy is more important than the quality of the strategy itself. Hence, the most brilliant strategy ever devised will not get any organization anywhere if such an organization cannot execute it (Zagotta & Robinson, 2002). Thus, strategic success not only requires an appropriate strategy but also requires that the strategy is executed successfully and timely (Arnoud, 2008). According to Hall (2021), many organizations with a well-developed strategic plan do not achieve the goals of the plan aims due to the existing gap between strategic planning and execution. As evident in most prominent

companies, a company might develop the right strategy, which enables such a company to be ahead of the competitors in the market. Still, without proper criteria for executing such a plan, the plan is just mere writing that does not impact the company (Srivastava, 2013). Therefore, strategy execution is the most critical stage in the strategic management framework through which planned strategies are expected to be transformed into organizational outcomes.

Financial resources and strategy execution

Financial resources have been identified as one of the key resources in enhancing strategy execution. For instance, Lavu and Maina (2019) indicate that proper allocation of financial resources allows managers to assemble more productive and efficient work teams, assess their schedules, and predict resource availability in real-time. Such resources are needed to acquire appropriate equipment, services, and supplies to implement a firm's goals. Similarly, Okari, Muya and Omagwa (2019) further emphasized that budgeting was essential for adequate allocation of resources. and should be provided in good time for strategy implementation. Likewise, a study by Kirui (2013) indicated that financial resources positively influenced the successful execution of strategic plans by Local authorities in Migori County.

The study singled out budgetary allocation, financial controls and external donor management as the major focus areas that top management should prioritize to survive in a dynamic environment. This is because resources are scarce in organizations and need to be prioritized in implementing activities that bring a competitive advantage to a firm. From the RBV theory, Penrose (1959) argues that a firm needs to have the right combination of specialized resources grown to predetermined levels to accomplish growth. Therefore, here we hypothesize that:
H1. Financial resources positively affect strategy execution

Human resource and strategy execution

Human resources include the training, experience, judgment, intelligence, relationships, and insight of individual managers and workers in a firm (Barney, 1991). Human resources are the key drivers in the execution of strategies as they are highly involved in assessing these drivers' efficiency in determining an organization's success. A study by Kassums, Muhoho and Mugambi (2022) revealed that an organization's resources positively and statistically significantly influence strategy execution in religious institutions. The study also established that successful strategy execution mostly depends on human resources and less on organization and systems-related factors in religious institutions. This is because human resource promotes the strategy implementation process by promoting the strategic plan and gaining stakeholder support. Also, Katana, Waiganjo and Mugambi (2016) indicate that effective management of human resources leads to the successful execution of strategies in shipping companies in Kenya.

This quantitative study showed that getting people involved and having a motivating reward system positively influences strategy execution. A related survey by Mailu, Ntale and Ngui (2018) indicated that employees become completely aware of their roles and other interdependent functions in achieving the company vision when they are allowed to participate in the organisational decision-making. Decision-making is made at the corporate level and communicated to departments and regional centres for implementation, minimizing resistance. Thus, the study indicated that when employees are empowered, it leads to the successful implementation of strategies in the pharmaceutical industry in Kenya. Additionally, Tandika and Dominic (2020) argue that if human resources are managed effectively, organizations can achieve their goal. Moreover, Vomberg, Homburg and

Bornemann (2015) established that human resource policies that improve employment opportunities, skills, and motivation increase human capital, favouring firm value. To implement the company's strategies to produce more excellent value for consumers and become competitive, Greer et al. (2017) further suggest that businesses must attract (recruit), develop, deploy, and retain high-quality human resources to strengthen the actual implementation of the set goals. From the RBV theory, Barney (1991) argues that firms that possess resources that are valuable, rare, costly to imitate, and exploitable outperform other companies which enable the achievement of competitive advantage. Therefore, when people are considered a key resource, maximising their capabilities and knowledge is important to gain a competitive advantage in the environment. Thus, the following hypothesis is put forward.
H2: Human resources are positively related to strategy execution

Physical resources and strategy execution
Consistent with RBV theory, Barney (2014) states that instead of searching for the external competitive environment, the organization should consider the potential of the company's internal resource pool to gain an advantage over the competitors. Physical resources are crucial internal resources that include the firm's physical technology, plant and equipment, geographic location, and access to raw materials (Williamson, 1975). Barney (2014) argues that to gain a sustainable competitive edge, firms must have access to and control physical resources and coherently deploy them. Through technology, companies can access their clientele online, making doing business faster and easier using new technological changes (Katana, Waiganjo and Mugambi, 2016). According to Okari, Muya and Omagwa (2019), successfully implementing strategies results from integrating and coordinating technological innovations, production processes, marketing, financing and personnel to achieve the defined goals. Srivastava and Sushil (2015) further emphasize that technological advancement in speedy processes, procedures and design will always positively contribute to the successful implementation of strategies. From the foregoing discussion, the hypothesis below is stated.
H3: Physical resources are positively related to strategy execution

Methodology

Research design, population and sample

The study adopted a cross-sectional and quantitative research design that involced collecting data at a single point in time (Creswell & Clark, 2017). The population was 124 firms registered and licensed by MoWT, from which a sample of 95 firms were chosen using Yamane's (1973) sample size determination formula. In each transport firm, two questionnaires were distributed to senior managers (unit of inquiry) in a transport firm who were at the general manager, operations manager, finance manager or human resource manager level. After data collection, these questionnaires were aggregated at firm level as a unit of analysis. Only senior people were considered because of their supremacy in understanding strategic transport matters in these firms (Namada, 2020). We also wanted to reduce single response bias associated with picking one person to strengthen our findings' validity. Simple random sampling was used to select the respondents since it gives all respondents equal chances to participate (Meng, 2013).

Measurement of variables

We used a six-point Likert scale structured questionnaire to collect primary data because of its ability to minimize biases that would have risen due to mid-point (Nalweyiso et al., 2022). The questionnaire was developed after a thorough literature review of different concept measures

adopted from previous studies. For instance, strategy execution was measured using the dimensions of communication, control systems, coordination and alignment as adopted from earlier works of Zagotta and Robinson (2002), De Oliveira et al. (2018), Amoo et al. (2019) and Kaplan and Norton (2006). Firm resource was measured using dimensions of financial, human, and physical resources as adopted from previous scholars (Katana et al., 2016; Arnold, 2010 & Lemarleni et al., 2017). To control for common methods bias, the study followed procedural remedies of Podsakoff et al. (2003) that included collecting data in two phases, beginning with the dependent variable and later collecting data for the dependent variable. We ensured accuracy of the questionnaire by ensuring that it had no grammatical errors, avoided double-barreled questions and used a six-point Likert scale to eliminate bias. Also, respondents' names and organizations were not indicated to provide privacy and information was used for only academic purposes as per the Uganda Data Protection and Privacy Act (2019).

Data cleaning, assessment and analysis

After capturing the data, we followed the recommendations of Field (2009) to clean data using SPSS. Our data were Missing Completely at Random (MCAR) and less than 5%. These were replaced using Linear interpolation (Hair et al., 2010). For outliers they were identified using box plots and replaced them using Z-scores that fall out of the normal z-values of ±1.98 by assigning them the next lower or higher values (Field, 2009). After cleaning our data, the measurement model (Figure 1) was constructed to determine the validity and reliability of latent variables. Items that loaded above the recommended threshold of 0.5 were retained (Hair et al., 2022). The study based on composite reliability and Cronbach's alpha to assess internal consistency. A cut-off of 0.70 and above for both Cronbach Alpha and Composite reliability was considered appropriate in this study, as indicated in Table 1, following the recommendations of Hair et al. (2014). For validity, the study considered both convergent and discriminant validity to check whether the instrument measured what it intended to measure (Field, 2009). The outer loadings and AVE were used to assess convergent validity.

The results in Table 1 show that all the variables had convergent validity above the recommended threshold of 0.50, according to Hair et al. (2022). For discriminant validity, it was checked to confirm whether items that measure different constructs are distinct and load separately (Hair et al., 2010; Field, 2009) using Heterotrait Monotrait (HTMT) Ratio. The HTMT test was preferred because the commonly used Fonell-larker test is inaccurate enough to detect discriminant validity (Hensler et al., 2015; Hair et al., 2022). Results in Table 2 indicate that all the HTMT values were below the threshold of 0.85 (Henseler et al., 2015), hence reliable. Data were analyzed using Smart PLS version 4 software since it works well with small samples of less than 200 (Hair et al., 2022).

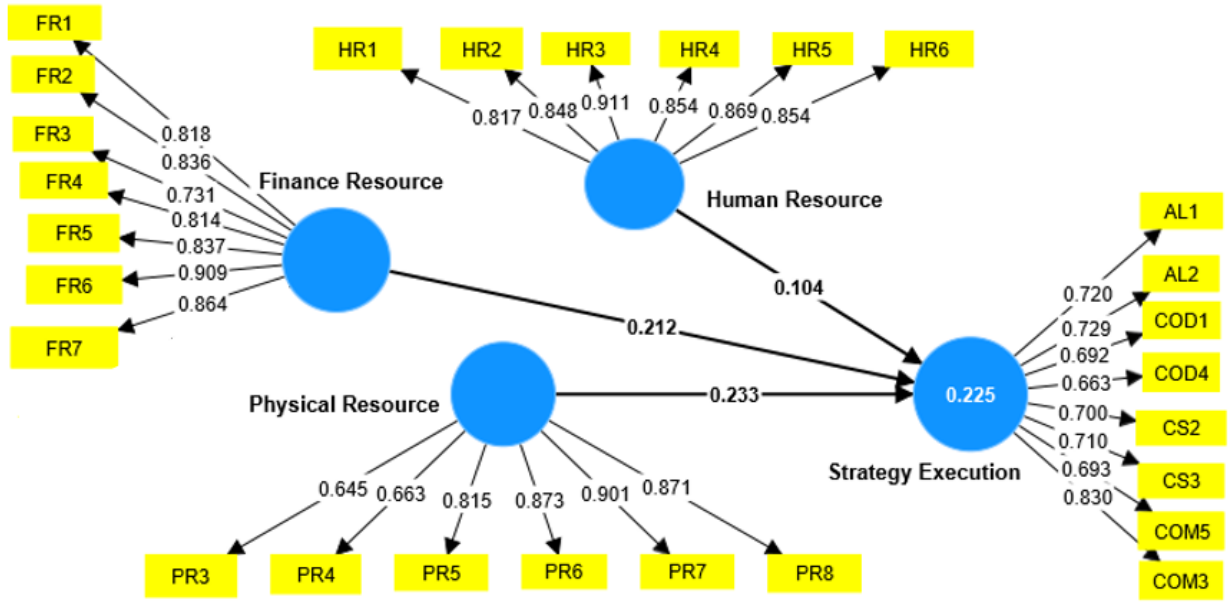
Table 1: Validity and Reliability

	Cronbach Alpha	Composite Reliability	AVE
Financial Resource	0.939	0.948	0.694
Human Resource	0.93	0.944	0.738
Physical Resource	0.895	0.914	0.642
Strategy Execution	0.869	0.895	0.517

Table 2: Discriminant Validity

	HTMT
Human Resource <-> Finance Resource	0.470
Physical Resource -> Finance Resource	0.828
Physical Resource -> Human Resource	0.421
Strategy Execution -> Finance Resource	0.412
Strategy Execution -> Human Resource	0.295
Strategy Execution -> Physical Resource	0.417

Figure 1: Measurement model



Source: primary data (2023)

Findings

Descriptive statistics

The study collected data from 76 firms, accounting for an 80% response rate far beyond the recommended 50% response rate (Richardson, 2005). From the findings, the respondents' demographic characteristics show that most were male (72.1%). This implies male dominance in the top management of these transport firms. Regarding education, most respondents (68.1%) had attained a Bachelor's degree, implying that the respondents had sufficient knowledge and skills to implement strategies. In terms of age, the majority of respondents (41.2%) were aged between 30-39 years old, which implies that these firms employ relatively young managers to handle implementation tasks in these firms.

Regarding firm characteristics, most firms that participated in the study (38.0%) had existed between 5-10 years. This implies that most firms had survived in the transport business for quite a long time and had enough information about how they had successfully executed their strategies. Regarding the firm category, most of the firms (94.1%) were bus firms, which aligns with the MoWT (2022) report that indicated that most transport firms are registered as bus companies. Finally, in terms of ownership, all the firms (100%) were private limited companies.

Such results concur with the government policy of liberalizing the transport sector that allowed transport firms to take over the road transport business in Uganda.

Structural model and correlation results

Path analysis was run using bootstrapping in smart PLS to show the relationship between variables and confirm the hypotheses of this study. Results in Table 4 reveal that financial resource is positively and significantly associated with strategy execution (β = 0.212, t statistic = 2.232, p values < .05), supporting hypothesis 1. This means that a positive change in financial resources leads to a positive change in strategy execution. Additionally, table 4 shows that human resources has a positive and significant association with strategy execution (β = 0.103, t statistic = 2.020, p values <.05). This implies that H2 was supported. The results suggest that a unit change in human resources results in a positive change in strategy execution. Results further show that physical resource and strategy execution are positively and significantly related (β = 0.235, t statistic 2.582, p values < .05). This implies that H3 was similarly supported. Such results mean that a positive change in physical resources leads to a positive change in strategy execution. The coefficient of determination (R2) of 22.6% and the adjusted R2 of 20.2% further means that the three dimensions of firm resources (financial, human, and physical resources) explain 22.6% of the variance in strategy execution among transport firms in Uganda. Other factors explain the remaining percentage.

Table 4. Results of Hypothesis testing

		Financial Resource	Human Resource	Physical Resource
Beta (β)		0.212	0.103	0.235
SD		0.096	0.051	0.091
T- Statistic		2.232	2.02	2.582
P-Value		0.028	0.046	0.003
R- Square	0.226			
Adjusted R2	0.202			

Discussions

The present study results indicate that firm resources are significantly associated with strategy execution. This means that the transport firm's ability to avail and utilize human, physical and financial resources during the implementation of strategic plans leads to a positive achievement of the set goals. The results are consistent with Issara and Masele (2021) that resource availability, employee skills level and characteristic technological variables positively affect strategy implementation.

For specific firm resources, the study found a significant positive relationship between financial resources and strategy execution. This means that when financial resources are available in a transport firm, ably access adequate financial resources to cater for our planned activities, utilize allocated funds properly and budget for all activities well before actual expenditure on such activities, a firm is capable of executing strategies successfully. Such results concur with Lavu and Maina (2019), who argue that properly allocating financial resources allows managers to assemble more productive and efficient work teams, assess their schedules, and effectively predict resource availability in real time. Similarly, the result agrees with a study by Kirui (2013), who indicated that financial resources positively influenced the successful execution of strategic plans. The study singled

out budgetary allocation, financial controls and external donor management as the major focus areas that top management should prioritize to survive in a dynamic environment. Whereas this study was carried out in a developing country in Kenya, it was carried out among Local authorities in Migori County in Kenya. This study differs from the former based of the testing grounds. This study was carried out in the transport sector in Uganda, where the senior managers were targeted as unit of inquiry.

Results similarly indicate a positive and significant relationship between human resources and strategy execution. This means that when transport firms train their employees, provide them with a good working environment, relate well with passengers and have well-designed rewards, remuneration and staff promotions systems, they successfully execute strategies. Such results agree with previous scholars such as Kassums, Muhoho and Mugambi (2022) who revealed that an organization's resources positively and statistically significantly influence strategy execution. The study established that successful strategy execution mostly depends on human resources and less on organization and systems-related factors in religious institutions. Also, the results concur with that of Katana, Waiganjo and Mugambi (2016) who indicated that shipping companies in Kenya that invested in skilled human resources could perform better and gain a competitive advantage. This study showed that getting people involved and having a motivating reward system positively influenced strategy execution. In addition, a related survey by Mailu, Ntale and Ngui (2018) indicated that when employees are allowed to participate in organizational decision-making, they become completely aware of their roles and other interdependent functions in achieving the company vision. Thus, the study indicated that when employees are empowered, it leads to the successful implementation of strategies in the pharmaceutical industry in Kenya.

Although all the above studies were taken from a developing country just like this study, there are some significant differences between such studies and this study. For instance, a study by Kassums, Muhoho and Mugambi (2022) used and an experimental design focusing on religious institutions while this study used an explanatory cross-sectional survey focusing on road transport firms in Uganda. Besides, a study by Katana, Waiganjo and Mugambi (2016) derived responses from the shipping industry, which significantly differs in scale, operations and target client from the target respondents of this study who were senior managers from a transport firm. Furthermore, our findings confirm with Greer et al. (2017) who mentioned that enduring relationships, collaboration, co-creation, open dialogue, trust, and status minimization can facilitate the bundling and deployment of human capital resources for effective strategy execution. Whereas Greer et al. (2017) study adds value to this study, it was however done in a developed country. Our study generates new knowledge on strategy execution by using insights from a landlocked developing country Uganda which mainly relies on road transport for most of its economic activities.

The study findings further confirm that physical resource and strategy execution are positively and significantly related. This means that when a transport firm adequately invests in ICT in form of bookings, ticket issues, and account management digitally minimizes operational costs. Also, timely servicing of vehicles and having enough fleet of vehicles to use in its operations ably create a sustainable competitive advantage to the transport firm hence making a gate pass to the effective execution of strategies. Such findings concur with Srivastava and Sushil (2015) who underscore technological advancement in speedy processes, procedures and design to contribute to the successful execution of strategies positively. However, Srivastava and Sushil (2015) study used convenience sampling techniques to collect data but this technique does not

give an equal chance for all the respondents to participate in the study unlike in our study where simple ransom sampling was used. The study results are also in line with the resource-based view theory, which suggests that organizations with resources that are not imitable, substitutable and rare have a competitive advantage over those organizations without (Barney, 1991). Penrose (2012) and Barney (2012) further argue that a proper combination and utilization of firm resources positively impact strategy execution and firm performance.

Conclusion and implications

This study aimed to investigate whether all firm resources matter in strategy execution. Results indicate that all three dimensions of firm resources (financial, human and physical resources) play a positive and significant role in ensuring successful strategy execution. Unlike previous studies that had mainly concentrated on the role of financial and human resources in strategy execution, this study combines the contribution of human, financial and physical resources in strategy execution using evidence from the road transport firms, which most previous scholars had not paid more attention to. Thus, the study has responded to numerous calls from scholars for instance, Tawse and Tabesh (2021) who called for further studies to understand the contribution of the different factors affecting strategy execution.

The study has several implications. Empirically, this study provides the initial evidence on the role of firm resources and their dimensions in enhancing the successful execution of strategies among transport firms in Uganda. The study extends the works of Greer et al. (2017) by showing that not only human resources and financial resources matter in strategy execution but also physical resources that enhance strategy execution using evidence from the road transport firms in Uganda. Accordingly, the study contributes to the scant existing research on strategy execution, especially from the transport sector, that researchers have ignored. Regarding theory, this study uses RBV theory to contribute to strategy execution. Resources such as financial, human and physical capital ensure successful strategy execution. Such resources are more critical if they are valuable, rare, imperfectly mobile, and non-substitutable. Hence, transport firms must be quick, flexible, and innovative in responding to technological and market changes to survive in such a volatile environment. Whereas the RBV theory suggests that resources are important in enabling the firm to gain competitive advantage, the individual contribution of the different categories of resources towards strategy execution which is inferred in terms of competitive advantage in this study had remained empirically unknown. Therefore, this study revealed that different resources (financial. Physical and human) have varying contributions to strategy execution.

This revelation demonstrates the need for senior managers and owners of transport firms to uniquely source and utilize different resources as per their embedded importance and magnitude. Also, the study embraced a quantitative approach in terms of methodology, responding to a call in the current literature to quantitatively test the preceding associations. In terms of managerial/practical implications, our study findings show that firm resources and its components are significantly associated with strategy execution. Therefore, those charged with managing these transport firms should provide sufficient finances to these transport firms to assist them in implementing activities indicated in the strategic plans. Top management should prioritize recruiting skilled employees and training and motivating such staff so that organizational goals are achieved on time. In Uganda, it is common practice that transport firms

do not want to service their vehicles on time, and vehicles are driven beyond their useful life. We argue top management to avail funds to operational managers so that the vehicles are serviced on time to minimize accidents which are the leading killers in strategy execution among these transport firms. Experienced drivers should only drive buses to reduce accidents and losses that antagonize the operations of these firms. The use of technology can also improve strategy execution. For instance, transport firms can embrace technology in ticketing and bookings to minimize operational costs rather than employing brokers who are very expensive to maintain.

Regarding policy implications at the national level, as the MoWT collects taxes from these transport firms, it should take a keen interest in their earnings to charge taxes that are fairly payable by these firms. There are a variety of taxes levied to transport firms. These among others include; Passenger Service Vehicle (PSV) License fees, stage park fees, third-party fees per vehicle, income tax and other indirect taxes. These fees over constrain the earnings of these firms. The government need to involve transport firm association leaders to agree to such fees. This will ease the payment of taxes and assist transport firms in not being so constrained by the financial burden that it could quickly fail them to implement strategies successfully. As such, it will go along way to ensure that Uganda achieves safe, fast, affordable and efficient transport infrastructure and in order to be competitive in regional and global market as envisaged in Uganda's Vision 2040 and Uganda National Development Plan 3.

Study Limitations and Areas of Further Research

Like any other study, this study has limitations which are discussed alongside areas of further research. First, this study used a smaller sample of PSV transport firms in Uganda. It is possible that results obtained from such a small sample may be generalized to Uganda and other countries whose environments are similar to that of Uganda. However, Future studies may combine other transport sectors, such as air, water and rail transport, with larger samples to validate our results. Second, the predictor variables explained only 20.2% of the variance in strategy execution. Future studies may consider other factors, such as institutional pressure, organizational learning, and organizational adaptability to check their contribution to strategy execution. Finally, the study used quantitative methodology. Future studies should consider mixed methods, which may provide a comprehensive and holistic understanding of strategy execution. Longitudinal studies are also recommended to understand strategy execution issues over time.

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