A performance management framework to align operational performance with organisational strategy in Namibian public universities

by

FELIS MUHAU KAPEPISO

submitted in accordance with the requirements

for the degree of

DOCTOR OF PHILOSOPHY

in

ACCOUNTING SCIENCES

at the

UNIVERSITY OF SOUTH AFRICA

SUPERVISOR: PROF CC SHUTTLEWORTH

CO-SUPERVISOR: DR NJ BOOYSE

DATE SUBMITTED: FEBRUARY 2026

DECLARATION

Name: Felis Muhau Kapepiso

Student number: 42611121

Degree: Doctor of Philosophy in Accounting Sciences

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DEDICATION

This thesis is dedicated to my wife, Lydia Nzila Poniso–Kapepiso, and children, Micah, Hannah and Seth, for your enduring love, patience, and unwavering support. May this milestone serve as an open door, inspiring each of you to reach your fullest potential.

ACKNOWLEDGEMENTS

With the submission of this dissertation, I express my deepest gratitude for the invaluable assistance, encouragement and support provided by all individuals who contributed this study. In particular, I would like to extend my sincere appreciation to the following:

- My Lord and Saviour, for the grace, good health, wisdom, courage and strength to persevere.
- My supervisors, Professor Bienkie Shuttleworth and Dr. Nicolaas Booyse, for their expert guidance and the exceptional manner in which they mentored, inspired and encouraged me throughout this journey. It was a true privilege to have them as my supervisors. Their profound academic expertise and patience ultimately taught me how to navigate the complex nuances of rigorous scholarly research.
- My wife, Lydia Poniso-Kapepiso, for her unwavering encouragement, love and belief in my abilities. I am profoundly grateful for her immense patience, sacrifices, and support during the countless hours I devoted to completing this study.
- My children, Micah, Hannah, and Seth, for their love, patience, and support. I am deeply thankful for their understanding and cooperation during times when I had demanding academic deadlines to meet.
- My family and friends for their continuous support, patience, and encouragement. I am deeply grateful for their understanding and presence throughout this academic journey.
- My employer, UNAM, and my colleagues at the School of Accounting for granting me time to complete my studies and professional support required to focus on and complete this dissertation.
- Professor Romeo Asa, for sharing his expertise in qualitative research with me.
- Staff members in the participating universities and the various stakeholders for their valuable insights, contributions and willingness to participate in this study.

ABSTRACT

Namibian public universities play a significant role in national development through teaching, research, and community engagement. However, these institutions face challenges related to declining financial support, increasing demands for accountability, and the effective alignment of operational performance with organisational strategy. This study aimed to develop a strategic performance management framework for Namibian public universities to improve strategic alignment and institutional performance. To achieve this, Kaplan and Norton's Synergy Model, an expansion of the Balanced Scorecard (BSC) perspective framework was adopted to develop a strategic performance management framework tailored for the Namibian public universities. Guided by stakeholder theory and grounded in the interpretivist paradigm, the study adopted a qualitative multiple-case study design involving two public universities. Data were collected through semi-structured interviews, with twenty-four purposively selected participants and a review of institutional documents. Thematic analysis, supported by ATLAS.ti was used to analyse data. Trustworthiness of the data was ensured through triangulation, member checking, rich contextual descriptions, consistent research procedures, reflexivity, and the use of verbatim participant quotations.

The findings revealed that the existing strategic performance management practices are fragmented, largely compliance-driven and insufficiently integrated with institutional strategy, thereby limiting their contribution to organisational performance and strategic goals achievement. The findings further identified several interrelated factors affecting institutional performance, including declining government funding, resource limitations, increasing student enrolment pressures, inadequate research support with a lack of integrated and transparent performance management systems (PMS). Furthermore, the findings demonstrated that weak strategic alignment between institutional strategy and operational activities remains a significant challenge within Namibian public universities. Therefore, a context-specific strategic performance management framework was developed for Namibian public universities. The framework integrates the BSC, Strategy Maps and the Synergy Model with additional contextual factors identified through the study to strengthen strategic alignment and improve organisational performance. The study contributes to the Management Accounting discipline by providing operational guidelines for enhancing

institutional effectiveness, accountability and strategy execution within Namibian public universities.

KEY WORDS: Performance management; Higher Education Institutions; Operational performance; Organisational strategy; Strategic alignment; Balanced Scorecard; Strategy Map; Synergy Model; Namibian public universities; Stakeholder theory; Multiple-case study; Management Accounting

TSHOSOBANYO

Diyunibesithi tsa setšhaba tsa Namibia di na le seabe se segolo mo tlhabololong ya bosetšhaba ka go ruta, go dira dipatlisiso le go ikgolaganya le baagi. Le fa go ntse jalo, ditheo tseno di lebane le dikgwetlho tse di amanang le go fokotsega ga tshegetso ya matlole, ditlhokego tse di ntseng di oketsega tsa boikarabelo, le go golaganya tiragatso ya ditiro ka botlalo le togamaano ya setheo. Maikaelelo a thutopatlisiso eno e ne e le go tlhamela diyunibesithi tsa setšhaba tsa Namibia thulaganyo ya taolo ya tiragatso ya togamaano go tokafatsa tsamaisano ya togamaano le tiragatso ya setheo. Go fitlhelela seno, go ne ga dirisiwa Sekao sa Synergy sa Kaplan le Norton, se e leng katoloso ya Sekala sa Tekatekano ya Tiragatso ya (Balanced Scorecard [BSC]), go tlhamela diyunibesithi tsa setšhaba tsa Namibia thulaganyo ya taolo ya tiragatso ya togamaano e e rulagantsweng go ya ka maemo a tsone. Ka go kaelwa ke teori ya baamegi le go ikaega ka ponelopele-tlhalosi (interpretivist paradigm), thutopatlisiso e ne ya dirisa thulaganyo ya thutopatlisiso ya boleng ya dipatlisiso tsa dikgetse di le dintsi e e neng e akaretsa diyunibesithi tsa setšhaba di le pedi. Tshedimosetso e ne ya phuthwa ka dipotsotherisano tse di sa rulaganngwang ka botlalo le batsayakarolo ba le masome a mabedi le bone ba ba neng ba tlhophiwa ka maikaelelo, mmogo le tshekatsheko ya dikwalo tsa ditheo. Tshekatsheko ya ditlhogo (Thematic analysis), e e neng e tshegediwa ke ATLAS.ti, e ne ya dirisiwa go sekaseka tshedimosetso. Boikanyego jwa tshedimosetso bo ne jwa netefadiwa ka go dirisa go tshwantsha tshedimosetso go tswa mo metsweding e e farologaneng, netefatso ke batsayakarolo, ditlhaloso tse di tseneletseng, ditsamaiso tsa patlisiso tse di sa fetogeng, go itlhatlhoba ga mmatlisisi, le tiriso ya mafoko a batsayakarolo jaaka a ne a builwe.

Diphitlhelelo di senotse gore ditiragatso tse di leng teng tsa taolo ya tiragatso ya togamaano di kgaogane, bogolo di tlhotlhelediwa ke go ikobela melawana mme ga di a golaganngwa ka botlalo le togamaano ya setheo, ka jalo di lekanyetsa seabe sa tsone mo tiragatsong ya mokgatlho le mo go fitlheleleng maikaelelo a togamaano. Diphitlhelelo di ne gape tsa supa mabaka a le mmalwa a a golaganeng a a amang tiragatso ya setheo, go akaretsa go fokotsega ga matlole a puso, go lekanyediwa ga metswedi, kgatelelo e e oketsegang ya palo ya baithuti ba ba ikwadisang, tshegetso e e sa lekanang ya dipatlisiso mmogo le go tlhoka ditsamaiso tsa taolo ya tiragatso (PMS) tse di golagantsweng le tse di bonalelang. Mo godimo ga moo, diphitlhelelo di bontshitse gore tsamaisano e e bokoa ya togamaano magareng ga togamaano ya

setheo le ditiro tsa tiragatso e santse e le kgwetlho e kgolo mo diyunibesithing tsa setšhaba tsa Namibia. Ka jalo, go ne ga tlhamelwa diyunibesithi tsa setšhaba tsa Namibia thulaganyo ya taolo ya tiragatso ya togamaano e e ikaegileng ka maemo a tsone. Thulaganyo eno e kopanya BSC, Mmepe ya Togamaano le Sekao sa Synergy le mabaka a mangwe a maemo a a bonweng ka thutopatlisiso, go nonotsha tsamaisano ya togamaano le go tokafatsa tiragatso ya mokgatlho. Thutopatlisiso eno e tsenya seabe mo lekaleng la Palotlotlo ya Tsamaiso ka go tlamela ka kaedi ya tiragatso ya go tokafatsa nonofo ya setheo, boikarabelo le go diragatsa togamaano mo diyunibesithing tsa setšhaba tsa Namibia.

MAFOKO A BOTLHOKWA: Taolo ya tiragatso; Ditheo tsa Thuto e e Kwa Godimo; Tiragatso ya ditiro; Togamaano ya mokgatlho; Tsamaisano ya togamaano; Sekala sa Tekatekano ya Tiragatso (Balanced Scorecard); Mmapa wa Togamaano; Sekao sa Synergy; Diyunibesithi tsa setšhaba tsa Namibia; Teori ya baamegi; Thutopatlisiso ya dikgetse di le dintsi; Palotlotlo ya Tsamaiso

ABSTRAK

Namibiese openbare universiteite speel 'n belangrike rol in nasionale ontwikkeling deur onderrig, navorsing en gemeenskapsbetrokkenheid te bied. Hierdie instellings moet egter uitdagings trotseer wat met dalende finansiële steun, toenemende eise vir verantwoordbaarheid, en die effektiewe belyning van operasionele prestasie met organisasie-strategie verband hou. Hierdie studie het ten doel gehad om 'n strategiese raamwerk vir prestasiebestuur vir Namibiese openbare universiteite te ontwikkel om strategiese belyning en institusionele prestasie te verbeter. Om dit te bereik, is Kaplan en Norton se sinergiemodel, 'n uitbreiding van die gebalanseerde telkaart (BTK)-perspektiefraamwerk, gevolg om 'n strategiese raamwerk vir prestasiebestuur te ontwikkel wat doelmatig vir Namibiese openbare universiteite is. Gelei deur belanghebberteorie en gebaseer op die interpretivistiese paradigma, het die studie 'n kwalitatiewe veelvuldige gevallestudie-ontwerp aangeneem, wat twee openbare universiteite betrek het. Data is ingesamel deur semi-gestruktureerde onderhoude met vier-en-twintig doelgerig geselekteerde deelnemers te voer en institusionele dokumente na te gaan. Tematiese analise, ondersteun deur ATLAS.ti, is gebruik om data te analiseer. Die betroubaarheid van die data is bewerkstellig deur triangulasie, lidkontrole, ryk kontekstuele beskrywings, bestendige navorsingsprosedures, wederkerigheid en die gebruik van verbatum-aanhalings van deelnemers.

Die bevindinge het aan die lig gebring dat die bestaande strategiese prestasiebestuurspraktyke gefragmenteerd, grootliks nakomingsgedrewe en onvoldoende met institusionele strategieë geïntegreer is, wat hul bydrae tot organisasieprestasie en strategiese doelwitbereiking beperk. Die bevindinge het verder verskeie onderling-verwante faktore geïdentifiseer wat institusionele prestasie beïnvloed, ingesluit dalende regeringsbefondsing, hulpbronbeperkings, toenemende druk vir studente-inskrywings en onvoldoende navorsingsondersteuning, tesame met 'n gebrek aan geïntegreerde en deursigtige prestasiebestuurstelsels (PBS). Verder het die bevindinge aangedui dat swak strategiese belyning tussen institusionele strategie en operasionele aktiwiteite 'n beduidende uitdaging in Namibiese openbare universiteite is. Daarom is 'n konteks-spesifieke strategiese prestasiebestuursraamwerk vir Namibiese openbare universiteite ontwikkel. Die raamwerk integreer die gebalanseerde telkaart, strategie-uiteensetting en die sinergiemodel met bykomende kontekstuele faktore, wat deur die studie geïdentifiseer

is, om strategiese belyning te versterk en organisasieprestasie te verbeter. Die studie dra tot die Bestuursrekeningkunde-dissipline by deur operasionele riglyne vir die verbetering van institusionele doeltreffendheid, verantwoordbaarheid en strategie-uitvoering binne Namibiese openbare universiteite te verskaf.

SLEUTELWOORDE: prestasiebestuur; hoër onderwysinstellings; operasionele prestasie; organisasie-strategie; strategiese belyning; gebalanseerde telkaart; strategie-uiteensetting; sinergiemodel; Namibiese openbare universiteite; belangegroepteorie; veelvuldige gevallestudie; bestuursrekeningkunde

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LIST OF ABBREVIATIONS AND ACRONYMS

ACCA	Association of Chartered Certified Accountants
BSC	Balanced Scorecard
CAQDAS	Computer-Assisted Qualitative Data Analysis Software
COST	College for Out-of-School Training
CSF	Critical Success Factors
DEMATEL	Decision-Making Trial and Evaluation Laboratory
GDP	Gross Domestic Product
GRN	Government of the Republic of Namibia
HEI	Higher Education institution
HOD	Head of Department
IUM	The International University of Management
NCHE	National Council for Higher Education
NDP	National Development Plans
NPC	National Planning Commission
NPM	New Public Management
NUST	Namibia University of Science and Technology
PMS	Performance Management System
PON	Polytechnic of Namibia
SPMS	Strategic Performance Management System
SRC	Student Representative Council
TQM	Total Quality Management
UK	United Kingdom
UNAM	University of Namibia
UNESCO	United Nations Educational Scientific and Cultural Organisation
UNISA	University of South Africa
USA	United States of America

CHAPTER 1
INTRODUCTION AND ORIENTATION OF THE STUDY

1.1 INTRODUCTION

Universities serve as foundational institutions for knowledge generation, higher education, and socio-economic advancement. However, these institutions face significant hurdles in balancing diverse stakeholder expectations within tightening resource constraints. Consequently, effective strategic performance management in higher education must extend beyond traditional financial metrics to encompass broader academic, social, and developmental objectives. A fundamental challenge in higher education management is the execution gap between high-level strategic goals and their implementation at departmental and operational levels (Oliveira, Paschoalotto, Delmônico, Coelho, Santos & Filho 2020:458; Angiola, Bianchi & Damato 2018:747). This misalignment underscores the critical need for integrated frameworks to align overarching institutional strategy with daily operations In response, many Higher Education Institutions (HEIs) are adopting Strategic Performance Management Systems (SPMSs), such as the Balanced Scorecard (BSC) framework, to strengthen the alignment between operational performance and organisational strategy (Al-Hosaini, Ali, Baadhem, Jawabreh, Atta & Ali 2023:2904; Mendes & Alves 2023:2; Alani, Khan & Manuel 2018:690). Building on these insights, this study investigates how a strategic performance management framework can be developed to align operational performance with organisational strategy in Namibian public universities.

This study specifically examines the issue from the perspectives of senior academic managers, such as Deans and operational-level management, including heads of departments, directors and academic coordinators who play a critical role in translating institutional strategy into operational activities. The focus on mostly operational-level management is informed by evidence that strategic alignment challenges often emerge at operational levels where the organisational strategies are implemented.

The purpose of this chapter is to provide an orientation to the study. The layout of this chapter is as follows: Section 1.2 discusses the background to the research topic, a brief literature review in Section 1.3, and Section 1.4 presents the problem statement.

Next, the research objectives, research questions, thesis statement, delineation and limitations are covered from Section 1.5 – 1.8 respectively. Section 1.9 provides an overview of the research methodology. Section 1.10 describes the rigour and ethical considerations of this research. Finally, Sections 1.11, 1.12 and 1.13 present the significance of the study, the definitions of terms and concepts, and the chapter overview respectively.

1.2 BACKGROUND TO THE RESEARCH TOPIC

HEIs are central in promoting research and generating new knowledge, required to solve problems facing societies. It has been shown that these institutions are fundamental to national advancement, fostering economic competitiveness and societal development by nurturing human capital, conducting research and driving innovation, thereby serving as central pillars in global knowledge economies and shaping national standing (Herbst 2025:357-358; Zidane 2025:1-4).

However, the higher education sector faces significant challenges, primarily driven by evolving societal expectations, reduced public funding, unsatisfactory financial performance and an increased demand for institutional accountability and transparency (Herbst 2025:357-358; Sawafi, Hashim, Bystrov & Valsala 2024:113; Mourato, Patrício, Loures & Morgado 2021:216; Heinicke & Guenther 2020:581; Pincus, Stout, Sorensen, Stocks & Lawson 2017:3, 8). This is exemplified in the work undertaken by Pincus et al (2017:3,8) who stressed that financial sustainability remains a challenge in higher education globally, one explanation advanced is that they focus excessively on short term solutions.

Furthermore, public universities are pressured to generate alternative revenue streams in order to sustain themselves because of the economic recession and reduced state revenues (Pincus et al 2017:3, 8). This situation has resulted in many institutions implementing controls and efficiency measures to ensure that they achieve their strategic goals (Mourato & Patrício 2019:272). Accordingly, Nazli, Ahmad, Ismail and Siraj (2019:18) emphasise that university management needs to develop a business mindset to effectively manage their financial resources. Therefore, in order to become sustainable in economic turbulence, organisations must increase their performance (Yaakub & Mohamed 2019:1). Across various nations, there have been

numerous calls for reforms within higher education, primarily due to its substantial role in the public sector. These appeals are driven by the need to correct public sector inefficiencies and enhance academic quality and output (Ajayan & Balasubramanian 2020:147).

The reformation of public universities in Namibia has been fundamentally shaped by the adoption of the New Public Management (NPM) ideology and managerialism practices, aiming to rectify public sector inefficiencies and enhance academic quality and output. Carvalho and Diogo (2018:18) stress that the NPM and managerialism practices have been the basis of Namibian education reformation. The philosophy of the NPM is to improve efficiency, efficacy and economy (Mateos-Ronco & Mezquida 2018:546). The NPM began in the late 1970s and early 1980s. Among the first countries to implement the NPM were New Zealand, Canada, Denmark, Finland, United Kingdom (UK) and United States of America (USA) (Teeroovengadum, Nunkoo & Dulloo 2019:448).

The managerialism concept is an element which is brought by the NPM, whereby the public sector adopts private sector management practices to be more entrepreneurial (Ajayan & Balasubramanian 2020:149). Managerialism can be defined as a market driven belief system that focuses on the interest of management, whereby in the private sector the emphasis is on excellence, change management and professionalism (Shepherd 2018:1671-1672). Therefore, the NPM can be viewed as a two-level phenomenon: first at a higher level it is a general theory or doctrine which suggests that implementing a business concept in the public sector can improve its performance and secondly, at lower level it is a bundle of specific concepts and practices including managerialism (Pollitt & Dan 2011:5).

Within higher education, such reform led governments to implement performance management systems (PMSs) to provide performance information to decision-makers in order to improve effectiveness, efficiency and accountability (Lewandowski 2019:988; Teeroovengadum et al 2019:448; Birdsall 2018:669,672). In this regard, HEIs are increasingly adopting NPM principles, such as enhanced institutional autonomy, increased accountability, implementing a rigorous quality assessment framework, strengthening leadership structure, and greater involvement of external

stakeholders in governance (Mourato et al 2021:216). The application of NPM involves a PMS that prioritises strategic functions over operational ones, as noted by (Pollitt & Dan 2011:5).

HEIs are complex entities with multiple goals and multiple stakeholder involvements (Chinta, Kebritchi & Ellias 2016:999). These institutions increasingly depend on effective PMS to ensure quality and cultivate trust among its stakeholders (Mourato et al 2021:215). Globally, these entities have embraced self-governance as a means to improve overall institutional performance and management (Jarernsiripornkul & Pandey 2018:288). This shift is primarily driven by an increasingly complex and evolving institutional environment. These challenges include a reduction in tuition subsidies for state-funded institutions, a decrease in government grant funding, fierce competition for student enrolments and the growing presence of affordable education providers (Jhaj 2019:21). These issues are crucial when designing institutional PMSs. To remain competitive in this evolving environment, university leaders must develop effective systems and undertake strategic initiatives (Alqahtani 2016:2). Despite the recognised importance of strategy, implementation thereof often poses significant implementation challenges (Gębczyńska 2016:1082). In response, strategic management teams within HEIs have introduced a variety of models to support critical functions such as decision-making, accountability and transparency (Mourato, Patrício, Loures & Morgado 2019:11).

One such model is the BSC perspectives introduced in the 1990s by Robert Kaplan and David Norton as a management system with a new approach to SPMS (Fooladvand, Yarmohammadian & Shahtalebi 2015:951). Thus, the BSC perspectives are widely used by HEIs as a framework for implementing strategy (Mourato et al 2019:4-5; Fooladvand et al 2015:951). Its utility lies in linking the strategic plan to the strategic outcomes and monitoring the overall performance (Ahmad & Soon 2015:64; Fooladvand et al 2015:951). Therefore, Chinta et al (2016:989) argue that for effective performance assessment in higher education a focus on input, process, and output is recommended, with careful consideration of the organisational context during implementation (Dal Molin, Turri & Agasisti 2017:265).

In Namibia, the higher education system reflects many of the global issues, but it is also shaped by its unique history. HEIs in Namibia are relatively young and the present education system was organised in the early 1990s, shortly after the country gained its independence (United Nations Educational Scientific and Cultural Organisation [UNESCO] 2016:73). The country inherited an education system which was used by colonial authorities to divide communities along racial lines. As a result, the government of Namibia in 1990 took the initiative to eliminate the inequalities that existed within the education system (Du Plessis & Keyter 2019:76). Currently, higher education in Namibia is provided by two public universities, namely the University of Namibia (UNAM) and Namibia University of Science and Technology (NUST), and one private university, namely the International University of Management (IUM) (Lembani 2019:3; National Council for Higher Education [NCHE] 2018:2). Both public and private universities in Namibia are under pressure from the government to improve their performance in order to achieve the country's Vision 2030 (National Planning Commission [NPC] 2017:61-62). Therefore, HEIs should endeavour to accomplish the vision of transforming Namibia into a knowledge-based economy, and reaching a quality of life equal to the standard of living in other developed countries (Government of the Republic of Namibia [GRN] 2000:41).

Despite this central role, the performance of Namibian public universities has been subject to considerable concern. The education sector is considered one of the significant contributors to Namibia's Gross Domestic Product (GDP) and continues to receive the biggest share of the budget since the country's independence in 1990. Education contributes at least 6% to the country's GDP and government expenditure on education is above 20% of the national budget (UNESCO 2016:47), yet the performance outcomes remain unsatisfactory (Lembani 2019:11; NCHE 2018:1; UNESCO 2016:48). A study by UNESCO (2016:74-78) found that Namibian public universities lack capacity to conduct research and outreach services due to insufficient staffing and a dearth of academics holding doctoral degrees. Correspondingly, Nuuyoma and Shikalepo (2024:5429) found that one of the challenges that affect the implementation of quality management practices is that many academics do not hold doctoral degrees. This, inter alia, result in poor service delivery which subsequently leads to poor-quality education (Agarwal, Matipira, Kangira, Kapenda, Mvula, Sazita & Ndungaua 2019:40).

Furthermore, research conducted at these universities does not always align with the national agenda. Moreover, universities also do not have specific research focus areas (Agarwal et al 2019:26; UNESCO 2016:78). For universities to have specific research focus areas is important for these institutions to direct their efforts toward prioritised research areas by the national government. Since, the government is one of the key stakeholders of higher education public institutions, and the main source of finance, misalignment between university goals and the national agenda affects university performance. Although, it is acknowledged that GRN funding alone is not adequate to sustain universities' operations, there is need for alternative funding, particularly for research publications (Agarwal et al 2019:39). However, obtaining funding for research is cumbersome due to non-compliance with national research funders' requirements (Shimaneni & Kiley 2025:7; Samupwa & Kahn 2022:9).

Moreover, governance has also emerged as a key challenge in Namibian public universities. Agarwal et al (2019:40) observed that universities in Namibia are reportedly failing to collaborate effectively to enhance government initiatives, leading to fragmented efforts in implementing national agenda. The hybrid governance model introduced for public enterprises, including public universities was designed, to enhance accountability and performance by combining elements of state oversight with institutional autonomy (Ministry of Public Enterprises [s.a]:1-3; Colona & Jaffe 2016:2). Hybrid governance in state-owned organisations involves a blend of public and private sector characteristics, whereby the organisation operates with a degree of autonomy while fulfilling public policy objectives and exhibiting governmental functions (Colona & Jaffe 2016:2). On governance, Matengu, Likando and Kangumu (2014:84) argue that although Namibia's approach to higher education governance and state coordination strongly emphasises autonomy, there is a need for policy to promote effectiveness of HEIs in the country. To compound this challenge, weak governance structures, declining government subsidies, and increasing financial instability have undermined the effectiveness of Namibian public universities (Lembani 2019:10; Hangula, Matengu, Likando and Shanyanana 2018:1). These institutions are expected to perform with limited resources, without compromising on quality (Lembani 2019:10).

This has intensified calls for more robust strategic performance management practices to ensure that institutional strategies are effectively translated into operational

outcomes (Hangula et al 2018:1). Nonetheless, without effective strategic performance management frameworks to align resources and operational performance with organisational strategy, many universities risk compromising quality and sustainability. Consequently, this study addresses a notable literature gap, as limited research examines how PMSs, support strategy implementation and organisational performance in HEIs (Angiola, Bianchi & Damato 2019:392; Baird 2017:14-15).

Although strategic performance management has received considerable scholarly attention in both private and public sector organisations, important gaps remain within the higher education literature. Existing research has focused predominantly on governance, accountability, performance measurement and institutional effectiveness, while comparatively limited attention has been devoted to understanding how operational performance is aligned with organisational strategy within universities (Biondi & Russo 2022:424; Angiola et al 2018:747; Parakhina Godina, Boris & Ushvitsky 2017:72). Furthermore, relatively little empirical evidence exists from African public HEIs, particularly regarding the perspectives of operational-level university management responsible for strategy implementation. This gap provides the academic justification for the present study and motivates the development of a contextually informed conceptual framework to guide strategic alignment in Namibian public universities.

1.3 A BRIEF LITERATURE REVIEW

This literature review examined the main issues concerning NPM in HEIs, chiefly focusing on the alignment between performance and strategy. The review is structured around the study's research objectives and is organised into key thematic areas. The identified areas are performance management as a discipline, PMSs and organisational performance, strategic performance management in higher education, strategic performance management implementation challenges in HEIs, quality assurance in these institutions, performance information use in strategic performance management, governance and accountability challenges in Namibian public universities, strategic alignment challenges, BSC as a SPMSs framework, and the theoretical framework underpinning the study.

1.3.1 Performance management as a discipline

Performance management is a multifaceted field that inherently connects with various other organisational functions and academic disciplines such as Political Science, Public Administration, Public Management, Strategic Management, Project Management, Human Resource Management, Accounting and Psychology (Adler 2022:1; Brudan 2010:111). The concept of performance management gained prominence in the late 1980s, evolving from the earlier accounting-centric term "management control system" (Otley 2003:319; Armstrong 1996:234). According to Helden and Reichard (2019:169) management control originated and developed within the private sector's management accounting domain. In contrast, the authors (Helden & Reichard) observed that performance management emerged in both public and private sectors, However, more notable within the public sector. This dual emergence suggests that the need to measure and improve performance was recognised across different organisational contexts, distinguishing performance management from the more narrowly focused origins of management control.

Over the past four decades, performance management has emerged as a new technique of Management Accounting and there is a growing interest in performance management research within HEIs (Bauwens, Audenaert, Huisman & Decramer 2019:584; Modell 2019:428). As a result, many organisations have implemented PMSs (Coskun & Nizaeva 2023:1; Sharaf-Addin & Fazel 2021:58; Akhtar & Sushil 2018:924). However, research in Management Accounting appears to have mostly diminished in practical relevance (Otley 2001:243).

According to Otley (1999:367) a PMS is a mechanism that enables organisations to achieve their strategic objectives by aligning performance processes with organisational goals. Furthermore, Otley (1999:367) stated that a PMS is a formal system and process that organisations use in attempting to implement both their strategic and operational objectives. Similarly, Bititci, Carrie and McDevitt (1997:524) defined a PMS as a process by which organisations manage their performance both at strategic and operational level to achieve its goals. This study therefore defines a PMS as the process by which organisations manage their performance through formal and informal mechanisms to enable the organisation to achieve its goals.

1.3.2 Performance management systems and organisational performance

Numerous researchers argue that implementing performance management improves both the quality of education and organisational performance (Almohtaseb, Almahameed, Shaheen & Al Khattab 2019:335; Mateos-Ronco & Mezquida 2018:546; Palasai, Sirisoponsilp & Chandrachai 2017:60). On the other hand, critics argue that PMSs do not always improve performance in the public sector, due to unclear or conflicting goals, which in turn can lead to ineffective systems (Jimenez 2016:740). Goh, Elliott and Richards (2015:158) posit that the mechanisms through which performance management enhances organisational performance remains unclear.

Despite the ongoing debate about whether performance management improves performance, many organisations continue to implement PMSs. Angiola et al (2019:391) established that the adoption of performance management is important in facilitating strategy implementation, and improving performance. Teeroovengadum et al (2019:460) investigated the effects of organisational factors on PMS effectiveness and found that there is no significant relationship between performance goals achievement and PMS effectiveness. Schleicher, Baumann, Sullivan and Yim (2019:852) allude that the challenge of performance management effectiveness is due to researchers only focusing on a single aspect of performance management and fail to examine the key value chain that explains how performance management can add value to the organisation. However, in order to achieve organisational performance, issues of linking employees' goals must be embedded in the design of the PMS (Baird 2017:13). This suggests that there is a need for a performance management framework that addresses multi-dimensional challenges for effective long-term value creation.

Several scholars have criticised the application of PMSs in higher education. Critics argue that PMSs may encourage managerialism, excessive measurement, compliance-oriented behaviour, gaming of performance indicators, and the erosion of academic autonomy (Christopher 2020:13; Martin-Sardesai, Irvine, Tooley & Guthrie 2017:329; Ter Bogt & Scapens 2012:451). Others suggest that universities differ fundamentally from business organisations because their outputs are difficult to measure and often involve competing stakeholder interests (Chinta et al 2016:999). Consequently, the implementation of PMSs may create tensions between academic

values and managerial objectives. These criticisms highlight the need for context-sensitive approaches to performance management within HEIs.

1.3.3 Strategic performance management in higher education institutions

Among other issues that have dominated the discussion on strategic performance management in HEIs, are those which relate to performance indicators and evaluations. Kairuz, Andriés, Nickloes & Truter (2016:883) highlight that institutional performance in higher education is measured through key performance indicators (KPIs), which are typically established by senior management. These measures are increasingly important as universities seek to strengthen institutional efficiency and performance while pursuing broader strategic objectives. In this regard, Mourato et al (2019:270) note that universities emphasise efficiency and performance evaluation as part of their core values of teaching and research. This emphasis is particularly relevant in an increasingly competitive higher education environment, where institutions strive to become world class institutions in order to remain competitive and to advance/promote innovations (Tee 2016:584-585). Therefore, various performance indicators are used in national and international rankings to measure performance.

The desire for a world-class university is driven by government's introduction of business principles in universities in order to improve the quality of higher education (Camilleri 2021:12; Huang & Xu 2020:714; Tee 2016:584-585). As a result, PMSs in the public sector are gaining recognition in the form of international rankings, Total Quality Management (TQM) and key performance indicators to enhance performance. Correspondingly, Feranecová and Krigovská (2016:270) concur that ranking of universities is beneficial in providing important information to different stakeholders as well as encouraging competitiveness among universities. Performance information serves as a crucial accountability mechanism, primarily by focusing on priority areas to evaluate an institution's achievements (Mizrahi 2021:299). As a result, it allows for better decision-making and efficient utilisation of resources. However, Rutherford (2016:119) found that performance indicators related to access, affordability and quality education are not significantly affected by the diversity of the top management team. Rather, the experience, education, and socialisation of top management teams shape decision making processes and ultimately influence organisational performance.

Commonly, university performance is mostly evaluated in areas of research outcomes at the national level (Ter Bogt & Scapens 2012:451). Ideally, universities should focus on teaching and research to improve their performance and rankings (Tee 2016:598). Equally, in many countries, university performance is evaluated in accordance with its core mission of teaching and research, while it appears that HEIs tend to rather focus on the management of research outputs (Bauwens et al 2019:584). Consequently, PMSs that prioritise research excellence often adopt a narrow perspective and therefore contribute mainly to improving research rankings. This may adversely affect academics' professional autonomy and well-being (Martin-Sardesai et al 2017:329). Nevertheless, countries which have strong regulatory standards that focus on holistic performance evaluation in universities, improve their performance in research, teaching and student throughput (Ajayan & Balasubramanian 2020:162).

Conversely, there is an ongoing debate regarding PMSs particularly in relation to the performance-based funding approach. Rabovsky (2013:137) established that the use of performance-based funding as a tool to assess universities' performance, has proved not to improve performance. However, Birdsall (2018:669) found that performance funding policies have different effects on institutions funded by the government. The most widely adopted organisational practices involved in strategic performance management include strategic planning, budgeting, incentive compensation design and organisational structuring (Adler 2011:251). According to Otley (2012:252), the budget is the most widely used amongst these.

1.3.4 Strategic performance management implementation challenges in HEIs

In many countries, the implementation of a PMS has been influenced by government policy (McGeough & Beck 2018:226-227; Martin-sardesai et al 2017:230). Despite the potential benefits associated with strategic performance management, these countries face many challenges with the implementation of strategic performance management in their HEIs. These include differences in behaviour between academics and administrative employees. Academics tend to use their academic freedom to avoid participating in PMSs, whereas administrative employees might view performance-based reform as mandatory (Angiola et al 2018:748). Sometimes, academic managers are not concerned with performance in their daily operations and therefore they merely

comply to satisfy the accountability requirement (Dobija, Górska, Grossi & Strzelczyk 2019:771; Goh et al 2015:158).

Christopher (2020:13) argues that PMSs can be implemented successfully if all employees comply with all processes of the PMS and place the best interests of the organisation first by aligning their individual objectives to organisational objectives. However, Ekaristi, Rohman and Utomo (2025:4513) found that conflicting institutional logics and regulatory rigidity undermine strategic performance management implementation in HEIs' hybrid settings. Similarly, Christopher (2020:13) noted three problematic factors of adopting a PMS in the form of a hybrid governance model. These include "cultural disconnect, lack of simultaneous development and implementation of independent corporate control process, and lack of skills/leadership in managing a holistic PMS". Consequently, PMSs are ineffective due to a lack of skills, experience, leadership and professionalism to embrace change from old academic values to corporate values. One possible explanation advanced in the literature is that some academic leaders may have limited formal management training or industry management experience, which can create challenges in implementing holistic PMSs. However, the extent to which this contributes to PMS effectiveness remains context dependent and warrants further investigation.

1.3.5 Quality assurance in higher education institutions

Concerns of quality management have become central to public HEIs. In order to provide a holistic view on PMSs, quality assurance is identified as one of the enablers of performance, however it has been under-researched. Hanif (2015:77) posits that the idea of self-management in universities is linked to quality assurance to ensure accountability to stakeholders, by providing quality education. Therefore, current study focuses on quality and performance of universities (Feranecová & Krigovská 2016:259). In their investigation of factors affecting organisational performance, Palasai et al (2017:60) note that the performance of public HEIs must be managed from a quality assurance perspective. Similarly, Mateos-Ronco and Mezquida (2018:546) applied the principle of TQM and the BSC as a PMS tool to improve the quality of education in Spain. They (Mateos-Ronco & Mezquida 2018:546), allude that their model will improve efficiency in the management of public HEIs. However, the

efficiency of this model in developing countries might differ from that of developed countries.

TQM is an approach which emphasises that the management of quality should be applied to everything an organisation does and should be delivered at the “highest possible standard” (The Association of Chartered Certified Accountants [ACCA] 2011:375). The underlying principle in this approach is that management should focus on the cost of prevention rather than on the cost of correcting poor quality (ACCA 2011:375). Therefore, substantial financial resources are required to achieve the quest for TQM and good performance in HEIs (Gherghina 2009:644).

In the context of this study, Kadhila (2012:xxii) notes that implementing internal quality assurance systems in Namibia is gaining recognition in HEIs but quality information remains scarce in the public domain to assess the performance outcome of HEIs in the country. This suggests that the current understanding of performance outcome in Namibian public universities is primarily speculative, lacking robust empirical evidence.

1.3.6 Performance information use in strategic performance management

Good performance cannot be managed in the absence of reliable information. Public HEIs in Namibia and some other African universities lack appropriate management information systems to supply performance information needed for decision-making (UNESCO 2016:83). Performance information in Namibian public universities is scarce, which hinders effective performance management. Research by Lewandowski (2019:1002) observed that an effective PMS relies on such data to enhance organisational performance. Crucially, performance information must not only exist but also be of high quality (Lewandowski 2019:1002). However, simply obtaining high-quality data, does not guarantee utilisation in decision-making. This could be due to a lack of institutionalisation of performance information use in HEIs (Komungemwe & Marijani 2025:3). Moreover, Clermont and Dirksen (2016:373, 378) argue that universities lack a systematic approach to compile the information used in ranking their performance, as a result ranking is assigned to external consultants to compile acquired information. Clermont and Dirksen (2016) postulate that the quality of information may fail to meet the accounting principle of completeness, neutrality and

freedom from error. Since the main function of accounting is to provide users and stakeholders with reliable information for decision-making, research rankings do not provide reliable information on the overall performance of universities (Clermont & Dirksen 2016:378).

Despite the implementation of PMSs and the use of performance information, organisations do not always improve their performance (Nitzl, Sicilia & Steccolini 2019:701), because the quality of performance information is not emphasised during the design of the PMS (Lewandowski 2019:988). In addition, Birdsall (2018:690) notes that the use of performance funding in HEIs contribute to strictly use of performance information in HEIs', which can assist, for instance, budgeting decision making. Whereas, if a budget is managed properly, it promotes accountability and it enhances the monitoring of performance in the organisation (Ellul & Hodges 2019:16). However, in order for HEIs to improve their performance, there must be flexibility in the PMSs to generate more resources and reduce dependence on receiving financial subsidy from the government (Birdsall 2018:690).

1.3.7 Governance and accountability challenges in Namibian public universities

Among the challenges facing the Namibian public universities is governance and accountability, which contributes to their underperformance of these institutions. Therefore, understanding governance and accountability is crucial for effective strategic performance management within Namibian public universities. Specifically, academic governance bodies, such as university councils, senates and their committees are instrumental in developing and monitoring systems aimed at improving institutional performance (Jarernsiripornkul & Pandey 2018:299). This resonates with the principle of responsibility accounting, which suggests that an academic manager can only be held responsible for the activities that they have control over (Kure, Nørreklit & Røge 2020:23).

Responsibility accounting refers to a system implemented by the organisation in a decentralised environment to manage the performance of a manager in areas where they are responsible for specific activities (Roos 2011:452). Due to severe competition and redundancy in funds, HEIs have to make certain decisions to meet the requirements of their stakeholders. PMSs are crucial in this context, as they enhance

both internal and external accountability to university stakeholders, as highlighted by Dal Molin et al (2017:256). Grossi, Dobija and Strzelczyk (2019:1) emphasise that there is too much external interference in the management of HEIs, such as government and international standards, resulting in government and external bodies influencing how PMSs are managed.

University performance based on government funding has resulted in pressures for universities to implement PMSs in order to account for funding received (Ter Bogt & Scapens 2012:489). Moreover, Carvalho and Diogo (2018:18) argue that there is lack of evidence on how politics influence organisational autonomy as perceived by academics. Government funding for universities is also linked to university performance in its core missions, such that research performance is measured by the number of publications in accredited academic journals, while teaching performance is measured by numbers of graduates and quality education (Ter Bogt & Scapens 2012:454-455). Martin-sardesai et al (2017:329) and Clermont and Dirksen (2016:373, 378) argue that this approach has a narrow focus and does not show the overall university performance in other strategic areas. Moreover, Birdsall (2018:669) posit that this approach of government funding based on performance has been criticised as it does not improve performance on its own. The diversity of the institutional values, mission and resources also enhance performance. Thus, addressing these governance and accountability gaps is crucial for improving overall institutional performance.

1.3.8 The strategic alignment challenges

Literature highlights a notable gap in understanding the direct association between strategic performance management and strategy, mainly focusing on whether strategic management could improve organisational performance. It is important to study the link between strategy and organisational performance to close the gap that exists in the literature. Research by Angiola et al (2019:299) investigated the impact of strategic planning and implementation processes and whether it improves organisational performance focusing on the quality of PMSs. The results of this study indicated only a marginal improvement due to misalignment between organisational objectives and strategy among the operational-level management staff members. This could be because there is no involvement by staff members at operational-level

management in drafting strategic plans and they could be unfamiliar with key strategic priorities.

Additionally, Christopher (2020:1-19) investigated the adoption of strategic performance management through the lens of Vice-Chancellors and their management team in Australia in all 37 public HEIs. Christopher (2020:13) established that the use of a corporate PMS could have negative consequences in an environment with conflicting values. For example, academics aligned to previous management culture may feel threatened since due care is not given under the new corporate culture of managerialism to allow them to develop their skills and abilities. Implementing PMSs, requires total involvement of management and employees, and organisations must consider different organisational strategies for each system (Adler 2011:252). However, operational-level management is not as concerned with implementing strategy as compared to university top management (Gębczyńska 2016:1095). Particularly, senior academic managers align their operational activities with strategic objectives, whereas operational-level management does not always align operational activities with strategic objectives (Christopher 2020:9-10).

Similarly, Angiola et al (2018:748) found that in some instances objectives of the organisation were not linked to the actual outcomes. This often stems from a fundamental lack of strategic flexibility, which Parakhina et al (2017:62) identify as a key impediment to achieving strategic competitiveness for sustainability. This suggests that organisations struggling to align their goals with results may be hampered by an inability to adapt their strategies effectively in response to dynamic internal and external environments, ultimately hindering their long-term viability and success. Rahimnia and Kargozar (2016:386) used the decision-making trial and evaluation laboratory (DEMATEL) method to develop the Strategy Map of universities. This study found that limited resources could be used effectively by directing resources to priority objectives and universities' goals can be achieved by implementing PMSs.

1.3.9 The Balanced Scorecard as a strategic performance management framework

There has a been growing concern that traditional PMSs tend to purely focus on financial performance and fail to capture the multi-dimensional performance of an

organisation. However, adopting the BSC perspectives ensures that sustainability issues are at the forefront of organisational management (Singh & Arora 2018:874). Thus, for PMSs to promote sustainable growth and effective decision making in a balanced manner, PMSs need to be integrated with the BSC perspectives (Vieira, O'Dwyer & Schneider 2017:3). Alani et al (2018:690) state that universities have begun implementing BSC perspectives as PMSs frameworks to align their operational activities to the vision and strategy of the organisation, to improve both internal and external communication as well as monitor the organisational performance against strategic objectives. Alani et al (2018:698) stress that strategic planning when used effectively can remedy all types of management failure.

However, Otley (2012:250) observed that even though the adoption of the BSC perspectives is beneficial, it does not indicate how performance measures should be designed as well as how the implementing managers should use such a system. Similarly, Yaghoobi and Haddadi (2016:960) argue that the BSC perspectives fail to explain how its different perspectives should be weighted in terms of their importance. At the same time, Reda (2017:490) is of the opinion that the BSC perspectives have limitations in integrating HEIs' core functions as well as their quality assurance practices. However, Reda (2017:490) concluded that the BSC perspectives, if used appropriately, can improve the management of HEIs and quality assurance practices of teaching, research and community service. In their study, focusing on performance measurement and determinants of performance, Chinta et al (2016:990) developed metrics and benchmarks that can be used in HEIs' strategic performance management. Chinta et al (2016:990) argue that the BSC has been promoted because it provides a balanced approach that considers both future and current situations of an organisation's operating performance. Likewise, Chinta et al (2016:990) emphasised that the interaction between benchmark and metrics is required for performance enhancement. Benchmarking plays an important role in highlighting areas that the organisation is weak in to enable corrective actions (Chinta et al 2016:996, 999; Clermont & Dirksen 2016:376). Hence, this study argues that the use of the BSC perspectives for SPMS can provide a solution to the strategic alignment challenge.

Furthermore, this study based its developed final framework on Kaplan and Norton's Synergy model, which is derived from the BSC framework and the Strategy Map. The

Synergy model can be defined as the process of managing strategy execution using the BSC and the Strategy Map to ensure organisational alignment, coordination, and strategic Synergy across multiple business units or departments (Kaplan & Norton 2006:40; Strategic Direction 2006:17). Consequently, the BSC, Strategy Map and the Synergy model complement each other. There is progression from visualising the strategy, to measuring and managing the strategy, and to aligning the entire organisation using the BSC and the Strategy Map.

Initially, to effectively implement the BSC's four perspectives, the organisation should first develop the Strategy Map (Al-Mawali 2023:569; Cokins 2020:2). Research points out that the Strategy Map is simply a visual framework that connects the organisation's strategic objectives across the four perspectives (financial, customer, internal process, and learning and growth) in a cause-and-effect logic (Oliveira, Martins & Rodrigues 2024:43; Teixeira, Kisata, Vogt & Kruger 2024:423; Oliveira et al 2020:47; Kaplan & Norton 2004:9). However, it is important to note that the Strategy Map focuses only on a single business unit. Subsequently, to operationalise the Strategy Map, an organisation should then implement the BSC to translate strategic objectives into measurable performance indicators among the four BSC perspectives which ensures that strategy is executed (Oliveira et al 2024:45; Kaplan 2001:355). Ultimately, when the Strategy Map shifts the focus from achieving performance of a single business unit to corporate-level strategy, it is known as corporate synergies (Kaplan & Norton 2006:40). Corporate synergy is created when every business unit's Strategy Map and BSC contribute to achieve the organisational strategy (see Section 2.6.5 in Chapter 2 for a detailed discussion).

1.3.10 Theoretical framework underpinning the study

For this study, the theoretical framework used is the stakeholder theory. Mainardes, Alves and Raposo (2011:226-227) opined that stakeholder theory is one of the commonly used theories in strategic management literature because of its simplicity. This theory suggests that organisations should be concerned about the needs of their stakeholders, while striving to achieve competitiveness (Mainardes et al 2011:226-227). In the HEIs, stakeholders include, government, students/customers, suppliers, parents/communities, creditors and employees (Langrafe, Barakat, Stocker & Boaventura 2020:4; Mainardes et al 2011:231; Simmons 2008:467). Perera, Mckinnon

and Harrison (2005:125) pointed out that in this organisation-stakeholder relationship, government is the principal stakeholder, followed by the employees and students. Notably, public HEIs receive most of their funds from the government and from tuition fees, which means that government and students constitute two of its most important stakeholders.

Simmons (2008:464) emphasises that the use of stakeholder theory is driven by the accountability relationship approach. Further, the involvement of stakeholders in decision-making improves organisational performance as well as its image. This theory suggests that every decision taken in an organisation is likely to affect the organisation's stakeholders. Therefore, under the ambit of this theory, the organisation-stakeholder relationship needs to be improved in the management of Namibian public HEIs in order to enhance their performance. Although the stakeholder theory is widely used, Mainardes et al (2011:230, 233) caution researchers against conflict that might arise when using this theory. It is important to note that a balance exists on how to manage stakeholders, when to put their interests first and how the organisation should achieve its objectives through proper stakeholder management.

1.4 PROBLEM STATEMENT

Public HEIs in Namibia play a vital role in the nation's socio-economic development by driving research, teaching, and innovation in support of National Development Plans (NDP) and Namibia's Vision 2030 of transforming the country into a knowledge-based economy (Du Plessis & Keyter 2019:76-78). Despite their strategic importance, Namibian public universities continue to face challenges associated with governance, resource utilisation, increasing accountability expectations, and the effective implementation of institutional strategies to achieve organisational objectives (Biwa & Mchombu 2022:9; Ministry of Higher Education, Training and Innovation 2020:8; Lembani 2019:11; Biwa 2018:105; Nghihagwa 2007:71). Moreover, the current strategic performance management practices are predominantly quantitatively focused on student enrolments, equality, efficiency, and financial investments (NCHE 2018:iv), which fail to provide multidimensional insights required for strategic decision-making and institutional effectiveness. Nonetheless, public HEIs are expected to "enhance good governance, accountability and strategic performance management to ensure efficient delivery of public services, minimise wastage of public resources and

curb corruption" (NPC 2017:51).

Globally, literature reveals inconclusive evidence on the effectiveness of strategic performance management in HEIs (Schleicher et al 2019:851; Birdsall 2018:669; Goh et al 2015:158). Despite extensive global research on strategic performance management, the existing findings have limited applicability to Namibia. Thus, Namibia presents a distinctive higher education context characterised by a relatively small public higher education sector, strong dependence on public funding, Vision 2030 development priorities, hybrid governance arrangements, and a post-independence higher education system that shapes the implementation of strategic performance management. To date, few studies directly examine the link between operational performance and organisational strategy, especially from the perspective of senior academic managers, such as Deans and operational-level management including heads of departments, directors and academic coordinators (Biondi & Russo 2022:424; Christopher 2020:13-15; Angiola et al 2018:747; Parakhina et al 2017:72). In Namibia, research on strategic performance management has largely focused on employee relations and human resource management, with limited attention to operational performance and organisational strategy from the perspective of operational-level management (Shimaneni & Kiley 2025:1-10; Biwa 2018:105; Tjivikua 2017:i; Nelongo 2016:vi; Hamumokola 2013:i; Nghihangwa 2007:71).

Moreover, according to Parakhina et al (2017:72) additional research is required within HEIs to focus on understanding the interplay between strategic and operational integration mechanisms. For this reason, previous studies have called for more empirical research from other cultural and organisational contexts (Angiola et al 2019:392). Existing literature within the Namibian higher education context highlights the importance of aligning organisational strategy with operational performance to enhance institutional performance and accountability. However, limited empirical evidence exists on how such alignment is achieved within Namibian public universities (Biwa & Mchombu 2022:9; Biwa 2018:105; Nghihagwa 2007:71). This knowledge gap provides the basis for examining strategic performance management as a mechanism for aligning organisational strategy with operational performance in Namibian public universities. Moreover, this gap underscores the need for a context-specific conceptual strategic performance management framework tailored to Namibian public

universities. Thus, should this gap persist and remain unaddressed it may be difficult to achieve Namibia's 2030 goals, within the remaining timeframe to 2030 as public HEIs are perceived as key contributors to this achievement. Therefore, university leaders must develop PMSs that enable them to take strategic actions to enhance institutional competitiveness and sustainability (Alqahtani 2016:2).

1.5 RESEARCH OBJECTIVES

The main research objective of this study is to develop a strategic performance management framework, informed by the perspectives of senior academic managers, such as Deans and operational-level management, that aligns operational performance with organisational strategy in Namibian public universities.

To achieve this objective, the study was guided by the following specific research objectives (ROs):

- **RO1** - To explore the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities.
- **RO2** - To investigate factors affecting institutional performance in Namibian public universities.
- **RO3** - To examine the factors that contribute to a lack of alignment between operational performance and organisational strategy within the Namibian public universities.
- **RO4** - To investigate how the BSC, Strategy Maps and Synergy model could contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy.

1.6 RESEARCH QUESTIONS

The main research question was formulated based on the main research objective and is stated as follows:

What are the key components of an effective strategic performance management framework for aligning operational performance with organisational strategy in Namibian public universities?

To answer the main research question, the researcher identified the following specific research questions (RQs).

- **RQ1** - What is the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities?
- **RQ2** - What are the factors affecting the institutional performance of Namibian public universities?
- **RQ3** - What are the contributing factors to a lack of alignment between operational performance and organisational strategy within Namibian public universities?
- **RQ4** – How can the BSC, Strategy Maps and Synergy model contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy?

1.7 THESIS STATEMENT

Developing a conceptual performance management framework for Namibian public universities provides a context-specific solution to bridge the gap between strategy formulation and strategic implementation thereby enhancing the overall institutional performance and goal achievement.

1.8 DELINEATION AND LIMITATIONS

Delineation refers to the boundaries of the study, typically relating to its scope. The study focused exclusively on two (2) public universities in Namibia and excluded private universities. These public HEIs were selected because they carry public responsibilities and access to institutional data was anticipated to be feasible compared to private universities. Moreover, the study has policy implications for the government, which is the primary stakeholder and funder of public HEIs. Public HEIs in Namibia also align their planning processes with the government's public service PMS. Furthermore, focusing on public HEIs ensured comparability in terms of governance structures, operational mandates, and academic positioning.

Data were collected from Faculty Deans, Heads of Departments (HODs), Directors, Lecturers, Human Resource managers, Student Representative Council (SRCs) and representatives from NCHE. Key informants were required to meet specific selection criteria, including at least two (2) years of experience serving in operational-level management positions. The study was restricted to faculties that specialise in Economics and Management Sciences in each university due to the specialised expertise required to address the research objectives of the study. Although, this

ensured that participants possessed the specialised knowledge required to engage meaningfully with strategic performance management concepts, it may limit the applicability of the proposed conceptual framework to other academic disciplines. Faculties such as Engineering, Health Sciences, Education and Natural Sciences may operate within different organisational cultures, performance requirements and strategic priorities. Consequently, the findings and the conceptual framework should be interpreted with caution when applied beyond Economics and Management Sciences faculties, although they may provide useful insights for similar institutional contexts.

The following limitations outline the potential weaknesses of this study. Firstly, the use of a case study design limits generalisability to the broader population. However, the findings may be transferable to public universities operating within comparable contexts, particularly those in Southern Africa and other developing countries characterised by strong government involvement, resource constraints, emerging quality assurance systems, and dependence on public funding. Secondly, securing sufficient participant engagement, particularly from individuals with demanding lecturing responsibilities, posed a potential limitation, affecting the scope and depth of interviews. To mitigate this limitation, proactive measures were implemented to encourage broad participation and maintain objectivity during the interview process. One of these measures was the prior distribution of the semi-structured interview guide and protocol to enhance preparedness and engagement.

1.9 RESEARCH METHODOLOGY OVERVIEW

Research methodology refers to the systematic process of conducting research, including the techniques and procedures employed in the investigation (Mouton 2022:61; Corbin & Strauss 2008:1). Research methodologies are generally divided in two broad categories: quantitative or qualitative approaches (Kothari & Garg 2024:4; Terrell 2016:68). Leedy and Ormrod (2021:113-114) distinguish these approaches based on five key considerations: the purpose of the research, the nature of the research process, the type of data collected, the method of data analysis and the communication of findings. Leedy and Ormrod (2021:113) posit that quantitative research can be distinguished from qualitative research as quantitative tends to typically identify relationships among variables and test theories using measurable

data. Qualitative research on the other hand, tends to develop an in-depth understanding of complex phenomena through explorations. In quantitative research, objective scientists impose a limit on the world view “by coding the social world according to preordained operational variables” (Marshall & Rossman 2011:91), which may limit interpretive depth. By contrast, qualitative research focuses on meanings, concepts and contextual understanding.

This study adopted a qualitative research approach to explore the misalignment between operational performance and organisational strategy. The qualitative approach was appropriate for this study because it enables a holistic world view and in-depth investigation of complex institutional processes (Leedy & Ormrod 2021:260; Marshall & Rossman 2011:91). Since the researcher wanted to explore the problem and gain a complete detailed understanding of the issues under investigation, qualitative research was most suitable for this study (Creswell & Poth 2018:45). Qualitative research refers to “the meanings, concepts, definitions, characteristics, metaphors, symbols, and descriptions of things” (Lune & Berg 2017:12). This approach was also deemed suitable for this study to achieve the research objectives. The approach further offered the researcher an opportunity to interact with multiple participants to “determine how meanings are formed through and in culture and to discover rather than test variables” (Corbin & Strauss 2008:12).

1.9.1 Research design

Mouton (2022:59) defines research design as the overall approach or strategy of conducting a study. This refers to the “structured plan outlining how the research will be conducted” (Lune & Berg 2017:33). Qualitative research employs various strategies, including case study designs.

Case study design is used to study social phenomena ranging from individuals to small groups, to large groups (Lune & Berg 2017:170). This design provides an in-depth and holistic understanding of circumscribed systems (Yin 2018:5). This requires that the researcher comprehends the context and the world view of the participants. Similarly, Du Plooy-Cilliers, Davis & Bezuidenhout (2021:208) posit that the case study method has features that focus on cases to understand the views of the participants. Yin (2018:8) categorised case studies in three different categories namely, (a)

explanatory, (b) descriptive and (c) exploratory case studies. This study employed the exploratory multiple-case study approach because it is appropriate in demystifying complex phenomena (Leedy & Ormrod 2021:261). Therefore, the multiple-case study research design was suitable since it provides an in-depth understanding of the PMSs of the two public universities (Creswell & Poth, 2018:100). Furthermore, a multiple-case design was adopted whereby each university was considered as a separate case study due to the advantages of this design over a single case design (Yin 2018:61).

1.9.2 Literature review

A literature review which examined articles in scholarly journals, books and dissertations/theses was conducted to contextualise this study. The main purpose of a literature review is to help the researcher comprehend the research topic from the insights of other researchers and to identify trends that have emerged in the field of study (Saunders, Lewis & Thornhill 2019:77). Similarly, a literature review helps to discover relevant materials for the topic and to identify research gaps (Du Plooy-Cilliers et al 2021:115). The researcher first developed research objectives, and then the literature review was conducted according to the research objectives. The relevant materials were downloaded in pdf files for further analysis, guided by the research topic and research objectives.

Some keywords used in search of the literature include “strategic performance management”, “organisational performance”, strategy implementation” AND "higher education" OR tertiary OR university OR universities OR "academic institution" OR "academic institutions". The key databases such as accounting and taxation full text, business source ultimate, Econlit, ABI/IFORM complete and global, Emerald, ERIC, SA publications, Science direct, Taylor and Francis, Springers, Wiley and google scholars were consulted in search of relevant literature on the topic while limiting the search primarily to literature published between 2020 and 2026. Earlier seminal studies were retained where necessary to provide theoretical foundations and historical context.

1.9.3 Empirical study

This study used both primary and secondary data to obtain in-depth information and achieve the study’s research objectives. Saunders et al (2019:338) define secondary

data as data that have already been collected for some other purpose, whereas collecting new data for a specific purpose is referred to as primary data. To collect primary data, a semi-structured interview guide was developed, given that this method allows the researcher to thoroughly probe the participants when responding to questions (Saunders et al 2019:438; Terrell 2016:81). In an exploratory study, Saunders et al (2019:443) emphasise that semi-structured interviews are more suitable for case studies. Secondary data were collected to 'collaborate and augment evidence from other sources to achieve the research objectives (Yin 2018:115). Secondary data were collected from institutional documents in the form of strategic plans and reports. The researcher, in collaboration with research supervisors formulated the questions for the interview schedule. The interview guide was reviewed by the research supervisors to assess clarity, relevance and alignment with the research objectives before data collection commenced.

Empirical research entails the following steps: description of the target population, sampling, data collection and data analysis. Population is defined as a total set of entities which possess specific characteristics in which the researcher is interested (Brynard, Hanekom & Brynard 2014:57). To achieve the objectives of the study, in alignment with the stakeholder theory, a variety of stakeholders were selected from the population. The target population consisted of 85 participants from two public universities, which included Faculty Deans, (HODs, Directors, Lecturers, Human Resource managers, SRCs and representatives from the NCHE.

Practically, it is not possible to study an entire population. Therefore, for the purpose of this study, the sample was drawn from the target population using purposive sampling, which is a non-probability sampling technique. Purposive sampling allowed the researcher to purposefully collect data from the relevant participants who were knowledgeable and were able to meaningfully contribute towards the objectives of the study (Saunders et al 2019:318; Creswell & Poth 2018:158). Sample size in qualitative study depends on the aim of the research, a smaller sample is useful where the researcher is interested in providing rich descriptions (Marshall & Rossman 2011:103). A sample size of twenty-four (24) participants was selected from the target population, consisting of only key informants from the two public universities and the stakeholder representatives.

Marshall and Rossman (2011:208) emphasise that there is a link between data collection and analysis in qualitative research to build a coherent interpretation. After collecting data, it was checked for completeness. Primary data collected in written text (transcribed interviews) form were analysed using thematic analysis.

1.10 SCIENTIFIC RIGOUR AND ETHICAL CONSIDERATIONS

The study ensured compliance with the principles of trustworthiness throughout the research process. (Du Plooy-Cilliers et al 2021:287; Marshall & Rossman 2011:39). This study was thus concerned with trustworthiness considerations and ethical concerns (Marshall & Rossman 2011:39). Issues of rigour and ethics for this study are briefly discussed below.

1.10.1 Rigour

Qualitative research prioritises trustworthiness rather than validity and reliability, which are terms traditionally used in quantitative research. Trustworthiness comprises four key criteria, namely: credibility, transferability, dependability and confirmability (Du Plooy-Cilliers et al 2021:295; Terrell 2016:173; Marshall & Rossman 2011:40). These factors were presented by Lincoln and Guba in their seminal study titled *Naturalistic Inquiry* in 1985 (Du Plooy-Cilliers et al 2021:295; Terrell 2016:173; Marshall & Rossman 2011:39-40). The current study strictly adhered to trustworthiness standards throughout the research process.

Credibility was enhanced through triangulation, searching for disconfirming evidence, engaging in reflexivity, member checking, prolonged engagement in the field, collaboration, developing an audit trail and peer debriefing (Du Plooy-Cilliers et al 2021:295; Terrell 2016:173-174). Furthermore, to enhance both transparency and methodological rigour during data analysis, the researcher utilised a Computer-Assisted Qualitative Data Analysis Software (CAQDAS) tool (Saunders et al 2019:692), namely ATLAS.ti Version 24. To e ensure proficiency with this software, the researcher attended intensive training sessions hosted by the University of South Africa's (UNISA), College of Graduate Studies to master its key features.

According to Du Plooy-Cilliers et al (2021:296) and Terrell (2016:174), transferability demonstrates the extent to which study findings are applicable to other contexts. Meanwhile, dependability refers to "the consistency and replicability of the results" (Terrell 2016:175). Confirmability is concerned with how well the researcher manages

collected data and presents the results objectively without manipulating the views of the participants (Terrell 2016:175). Thus, to ensure that the standards of confirmability and dependability were adhered to, the researcher provided an in-depth description of the data collection methods, data analysis processes and driven conclusions.

1.10.2 Ethical considerations

Ethics are moral values that guide the behaviour of researchers in conducting research (Mouton 2001:238). If a study involves human participants, ethical considerations become pertinent in ensuring the safety of participants (Du Plooy-Cilliers et al 2021:301; Terrell 2016:89). The study adhered to the Balmont Report principles for conducting ethical research, which include respect for persons, beneficence, and justice (Terrell 2016:89; Marshall & Rossman 2011:47).

Respect for persons entails that the researcher must treat participants with respect concerning their privacy, their anonymity, and their right to participate or not to participate (Terrell 2016:89; Marshall & Rossman 2011:47). Therefore, the researcher adhered to UNISA's ethical policy and gained ethics approval from the College of Accounting Sciences, Research Ethics Review Committee before collecting data. In this study, full confidentiality was maintained to safeguard the identities of the participants. code names were used to distinguish between the responses of the participants, and personal data was not shared with any individual. Permission was also obtained from the participating institutions, and all individual participants gave informed consent to participate voluntarily in the research. Prior to the study, a participant information sheet was shared with all participants to inform them of the research aims, nature and participation rights. Crucially, participants were further informed that they could withdraw from the study at any time and for any reason, without any negative consequences.

Regarding beneficence, the researcher ensured that participants were protected from harm throughout the study (Terrell 2016:89; Marshall & Rossman 2011:47). Specifically, all the semi-structured interviews were conducted in a professional manner that strictly avoided sensitive questions misaligned with the research objectives, thereby minimising potential risks. Furthermore, the principle of justice dictated that "participants in a research study should receive all benefits to which they are entitled, with no burdens imposed unduly" (Terrell 2016:89). In this study, this

principle was operationalised by utilising purposive sampling to select participants objectively based on their specific institutional roles and experiences. Thus, no single group bore any undue burden, and all stakeholders stand to benefit from the study's outcomes.

1.11 SIGNIFICANCE OF THE STUDY

This study makes both academic and practical contributions to the field of Management Accounting. From an academic perspective, the study extends Management Accounting, Strategic Management and Higher Education Management scholarship by applying stakeholder theory to strategic performance management in Namibian public universities, thereby addressing an identified gap, in the Namibian literature. Specifically, the study responds to calls for empirical research examining the relationship between operational performance and organisational strategy from the perspective of operational-level university management (Biondi & Russo 2022:424; Christopher 2020:13-15; Parakhina et al 2017:72). By provinding empirical evidence from Namibian public universities, the study contributes to the limited body of knowledge on strategic alignment within African HEIs and enhances understanding of the contextual factors influencing the implementation of PMSs in developing-country contexts. Furthermore, the study integrates stakeholder theory with the BSC, Strategy Maps and Synergy Model to propose a contextually informed conceptual framework for strategic alignment.

From a practical perspective, the study provides policymakers, university councils, executive management, deans, heads of departments and other operational-level managers with evidence-based insights into the organisational factors influencing strategic alignment in Namibian public universities. Rather than prescribing a detailed PMS, the proposed framework offers a high-level overview of the key organisational factors, strategic processes and implementation considerations that institutions should consider when designing, reviewing or strengthening their own PMSs. The framework may assist public universities in improving strategy implementation, organisational effectiveness, accountability and service delivery while supporting national higher education and development objectives. By promoting stronger alignment between operational activities and institutional objectives, the framework has the potential to enhance service delivery and the quality of higher education in Namibia. Because the

government perceives public universities in Namibia crucial contributors to Vision 2030, this study's evidence-based findings will likely contribute to attain this national goal.

1.12 DEFINITIONS OF TERMS AND CONCEPTS

The following terminologies are used in this study:

Balanced Scorecard (BSC) is a strategic performance management system that provides managers with a comprehensive view of the organisation by combining financial measures (past results) with operational drivers on customer satisfaction, internal processes, and innovation to drive future performance (Rošulj & Petrović 2019:111; Kaplan & Norton 1992:71).

Operational-level management refers to operational and senior-level academic managers who are responsible for translating institutional strategy into day-to-day academic activities. These include academic director level, deans, head of department/school, administrative managers and academic chair coordinator. Academic directors and deans are included as key informants due to their strategic-operational interface role but are not strictly classified as operational-level management.

New public management is a practice of introducing private sector management practices into the public sector in order to improve efficiency, efficacy and economy (Mateos-Ronco & Mezquida 2018:546; Ter Bogt & Scapens 2012:454).

Performance management refers to the application of different management techniques to improve performance (Samsonowa 2012:33; Otley 2001:250).

Performance management system (PMS) is a structured process through which organisations manage and monitor performance across all business objectives in order to achieve its goals by influencing people's behaviour (Franco-Santos & Otley 2018:698; Otley 2001:250).

Public universities refer to universities established by an act of parliament and receive subsidy from the government (Ministry of Public Enterprises. [Sa]).

Strategic performance management system (SPMS) is a systematic, integrated framework that aligns an organisation's internal resources, operational processes, and financial controls with its long-term strategic objectives to ensure sustainable competitive advantage and organisational success (Abasiama, Christabel & Kingsley 2024:99; Usmany, Ngabalin, Utami, Jasmin & Putrianti 2024:841).

Strategy Maps is a visual framework that facilitates strategy implementation linking the four perspectives of the BSC in a cause-and-effect relationship (Oliveira et al 2024:43; Teixeira et al 2024:423; Kaplan & Norton 2004:9, 32).

The Synergy Model is the process of managing strategy execution through the BSC and Strategy Maps to achieve alignment, coordination, and synergy across multiple business units or departments (Kaplan & Norton 2006:40; Strategic Direction 2006:17).

1.13 CHAPTER OVERVIEW

The chapter layout of this study is summarised in the table below:

Table 1.1: Chapter layout

CHAPTER 1:	**INTRODUCTION AND ORIENTATION OF THE STUDY.** This chapter serves to introduce the study by providing the research background on strategic performance management in higher education and research focus. The chapter presents the problem statement, research objectives, research questions, thesis statement as well as the literature review gap. The chapter then highlighted the delineation and limitations, as well as the research methodology overview, research ethical considerations and the significance of the study.
CHAPTER 2:	**STRATEGIC PERFORMANCE MANAGEMENT AND THE ALIGNMENT OF ORGANISATIONAL STRATEGY WITH OPERATIONAL PERFORMANCE.** This chapter examines the core concepts underpinning this study, followed by a discussion of strategic performance management in the public sector, tracing its evolution from traditional performance management practices to contemporary strategic performance management approaches. The review then focuses on HEIs by examining the evolution of strategic performance management, current strategic performance management practices and the organisational factors influencing its effectiveness. The chapter proceeds by discussing the issue of strategic alignment, focusing on critical analysis on the association between strategic

	management and organisational performance. The chapter further discusses the BSC as a strategic performance management framework to align operational performance with organisational strategy. Kaplan and Norton's (2006) Synergy model will also be discussed as a guiding framework for developing a strategic performance management framework tailored to Namibian public universities. The chapter concludes by briefly discussing the theoretical and the conceptual framework that underpins the study.
CHAPTER 3:	**STRATEGIC PERFORMANCE MANAGEMENT IN THE NAMIBIAN PUBLIC HIGHER EDUCATION CONTEXT.** This chapter examines the Namibian higher education context within which strategic performance management is implemented. The chapter discussed the history of higher education in Namibia, the governance of the educational framework and the legal framework. The chapter also discussed the current strategic performance management practices in Namibian public universities and factors affecting university performance.
CHAPTER 4:	**RESEARCH DESIGN AND METHODOLOGY.** This chapter discusses the research process that was followed to achieve this study's research objectives such as the research paradigms, the research approach and methodology. Other areas covered include the target population, sampling techniques, data collection procedures, data analyses and the ethical considerations.
CHAPTER 5:	**CASE STUDY FINDINGS: DESCRIPTION, ANALYSIS AND SYNTHESIS.** Chapter 5 presents the research findings and analysis of the data. The chapter discusses the findings in relation to the literature and the study's research objectives.
CHAPTER 6:	**SUMMARY, CONCLUSIONS AND RECOMMENDATIONS** This chapter presents the summary of the research results, conclusion reached from the literature as well as from the findings and then recommendations are made based on the findings of the study. This chapter further present the final proposed strategic performance management framework for Namibian public universities. The chapter concludes with suggestions for further research in this area.

Source: Author's own

The table above, presents the chapter outline of this thesis and indicates that the thesis was organised into six chapters. The next chapter discussed literature on strategic performance management and the alignment of organisational strategy with operational performance in higher education.

CHAPTER 2

STRATEGIC PERFORMANCE MANAGEMENT AND THE ALIGNMENT OF ORGANISATIONAL STRATEGY WITH OPERATIONAL PERFROMANCE

2.1 INTRODUCTION

The preceding chapter introduced the research problem, objectives and methodological orientation of the study. This chapter reviewed the body of knowledge underpinning the development and application of strategic performance management for aligning organisational strategy with operational performance in HEIs. This review provided the theoretical and empirical foundation for understanding how strategic performance management contributes to strategy implementation, organisational performance and operational effectiveness, while identifying the knowledge gaps that justify the present study.

The chapter begins by examining the core concepts underpinning this study, followed by a discussion of strategic performance management in the public sector, tracing its evolution from traditional performance management practices to contemporary strategic performance management approaches. The review then focuses on HEIs by examining the evolution of strategic performance management, current strategic performance management practices and the organisational factors influencing its effectiveness.

Given that strategic alignment constitutes the central focus of this study, the chapter critically reviews the relationship between organisational strategy and operational performance, highlighting the drivers and barriers influencing strategic alignment within organisations. The chapter also reviews the Balanced Scorecard (BSC) as a potential solution to address the research problem. The BSC Synergy model which was used to develop the study framework will also be discussed to justify its relevance as a suitable model to achieve the research objectives of this study. Moreover, the chapter seeks to present the theoretical underpinning and the initial conceptual framework for the study.

Throughout the review, particular attention is given to international and African scholarship, with emphasis on identifying areas where existing knowledge remains limited. Although the literature provides considerable evidence on strategic planning, performance measurement and organisational performance, comparatively little empirical research has examined strategic performance management as an integrated organisational process for aligning operational performance with organisational strategy, particularly within public universities in developing countries. This gap is even more evident within the Namibian higher education context. Accordingly, this chapter establishes the conceptual and theoretical foundation upon which the empirical investigation and the strategic performance management framework developed in this study are based.

2.2 DEFINITION AND CONCEPTUALISATION OF STRATEGIC PERFORMANCE MANAGEMENT

Strategic performance management, organisational strategy and operational performance are the core concepts underpinning this study. Although these concepts are widely applied in strategic management and higher education literature, their interpretation varies across disciplines. Consequently, conceptual clarity is necessary to establish a common understanding of these concepts before examining their application within public HEIs.

2.2.1 Strategic performance management

Strategic performance management has evolved from traditional performance measurement systems that focused primarily on financial outcomes to integrated management systems that align organisational activities with strategic objectives (Gomes & Romão 2025:283; Santati, Perizade & Widiyanti 2022:108-109; Kaplan & Norton 2004:52). It encompasses the planning, implementation, measurement, monitoring and evaluation of organisational performance to support informed decision-making and continuous improvement (Abasiama et al 2024:99; Usmany et al 2024:841).

Studies consistently demonstrate that strategic performance management improves organisational effectiveness by translating strategic priorities into measurable actions and supporting the achievement of long-term objectives (Abasiama et al 2024:103;

Usmany et al 2024:842). Within higher education, it enables universities to improve institutional performance, strengthen accountability and respond effectively to changing stakeholder expectations (Khalilov 2025:4773).

For this study, strategic performance management is defined as an integrated and continuous management process that aligns organisational strategy with operational activities through planning, performance measurement, monitoring, evaluation and continuous improvement to achieve institutional objectives.

2.2.2 Organisational strategy

Organisational strategy refers to the long-term direction of an organisation and the decisions made to achieve its mission and strategic objectives (Whittington, Angwin, Regnér, Johnson & Scholes 2023:8-10). It encompasses the institution's vision, mission, strategic priorities and resource allocation, providing the foundation for organisational decision-making (Bryson 2011:42-62).

Within higher education, organisational strategy guides universities in fulfilling their teaching, research, community engagement and national development responsibilities while responding to stakeholder expectations. From a strategic performance management perspective, strategy provides the basis from which performance objectives and measures are developed (Ferreira & Otley 2009:270-271; Kaplan & Norton 1996:8).

2.2.3 Operational performance

Operational performance refers to the effectiveness and efficiency with which an organisation executes its day-to-day activities in pursuit of strategic objectives (Slack & Lewis 2017:45-47; Neely, Gregory & Platts 2005:1231-1232). Unlike organisational performance, which reflects the achievement of long-term institutional goals, operational performance focuses on the execution of organisational processes and functions that contribute to those goals (Slack & Lewis 2017:53).

In higher education, operational performance includes the delivery of teaching and learning, research, community engagement and administrative support services (Hladchenko 2015:169-173; Kiriri 2022:152-155). Effective operational performance

therefore reflects the extent to which these activities contribute to institutional strategy and overall organisational performance (Kaplan & Norton 2008:13-16).

2.2.4 Relationship between strategic performance management, organisational strategy and operational performance

Strategic performance management, organisational strategy and operational performance are closely interrelated. Organisational strategy establishes the institution's long-term direction and strategic priorities, while operational performance reflects the execution of those priorities through day-to-day activities. Strategic performance management serves as the mechanism that links strategy to operations by translating strategic objectives into measurable targets, monitoring implementation and facilitating continuous improvement (Kaplan & Norton 2004:52).

This relationship is closely associated with the concept of strategic alignment, which refers to the degree of fit between organisational strategy, operational activities and organisational capabilities (Kaplan & Norton 2006:248-257; Wang & Ghose 2006:4; Kaplan & Norton 2001:149). According to Wade and Recardo (2001:2) strategic alignment occurs when all aspects of the organisation are tied together and present a direct relationship to the strategy. Building directly upon this foundational premise, subsequent academic literature expands on the specific operational mechanisms required to operationalise such cohesion. Strategic alignment is achieved when organisational units, resources and employees coordinate their activities to support strategic objectives through effective communication, cascading objectives and performance measurement (Ferreira & Otley 2009:265; Kaplan & Norton 2006:16, 24, 248-257).

Within HEIs, strategic alignment requires faculties, departments and support units to work collectively towards institutional goals while responding to the expectations of government, students and other stakeholders (Gede & Huluka 2023:2; Audretsch & Belitski 2022:293, 300; Bryson 2011:48). Accordingly, effective strategic performance management provides the critical link between organisational strategy and operational performance by ensuring that institutional activities remain aligned with strategic priorities and contribute to organisational effectiveness.

2.3 STRATEGIC PERFORMANCE MANAGEMENT IN THE PUBLIC SECTOR

Strategic performance management has become a defining feature of contemporary public sector reform as governments increasingly seek to improve organisational effectiveness, accountability, transparency and service delivery (Pudjono, Wibisono & Fatima 2025:1; Chowdhury & Shil 2021:40; Fryer, Antony & Ogden 2009:481; Radnor & Mcguire 2004:245-246; Hood 1991:4-6). Growing fiscal pressures, increasing citizen expectations and demands for better utilisation of public resources have shifted public administration from an emphasis on procedural compliance towards strategic planning, performance measurement and results-based management (Santati et al 2022:108; Lewandowski 2019:988; Ter Bogt & Scapens 2012:452; Dunleavy & Hood 1994:9). Consequently, public organisations are increasingly expected not only to account for the use of public resources but also to demonstrate measurable progress towards strategic objectives and the creation of public value.

Unlike traditional performance measurement, which primarily focused on monitoring organisational outputs, strategic performance management integrates strategic planning, implementation, performance measurement, monitoring, evaluation and organisational learning into a continuous management process (Abasiama et al 2024:99; Usmany et al 2024:841; Santati et al 2022:108-109; Aguinis 2014:2). This integrated approach enables managers to align organisational resources, operational activities and performance information with institutional strategy while strengthening accountability and organisational effectiveness.

2.3.1 New performance management reform and performance orientation

Managing organisational performance has long been a concern for governments; however, modern performance-oriented reforms were largely driven by the emergence of NPM during the 1980s and 1990s (Lewandowski 2019:988; Ter Bogt & Scapens 2012:452). Hood (1991) introduced NPM as a broad reform movement that sought to improve public sector performance by adopting private-sector management principles. The reform combined ideas from new institutional economics, which emphasised transparency, competition and incentive structures, with managerialism, which promoted professional management and technical expertise to improve organisational performance (Hood 1991:5-6).

Accordingly, NPM advocates the adoption of private-sector management practices, including strategic planning, decentralised decision-making, managerial accountability, explicit performance standards, output controls and efficient resource utilisation (Dunleavy & Hood 1994:9; Hood 1991:4-5). These reforms shifted public administration from traditional rule-based management towards more flexible, mission-driven organisations focused on efficiency, effectiveness and accountability (Kure et al 2020:1-2; Siddiquee 2010:39). Consequently, performance orientation became central to public sector management, requiring organisations to demonstrate results rather than merely compliance with administrative procedures.

Despite its global influence, NPM has attracted considerable criticism. Scholars argue that the reform overemphasises efficiency, measurable outputs and managerial control while underestimating the complexity of public organisations and broader public values such as equity, collaboration and stakeholder participation (Siddiquee 2020:2073; Pollitt 2001:473; Hood 1991:8). Nevertheless, NPM remains highly influential because many of its principles continue to underpin contemporary strategic performance management practices (Funck & Karlsson 2020:351; Modell 2005:57).

2.3.2 Evolution of strategic performance management in the public sector

Strategic performance management has evolved through successive public sector reforms aimed at improving organisational effectiveness, accountability and service delivery. Although public administration has existed since the emergence of organised societies, modern public sector performance management is generally traced to developments in the United States during the early twentieth century (Williams 2003:643-645; Hanekom & Thornhill 1996:30-31). During this period, the New York Bureau of Municipal Research (1906) pioneered the use of accounting records, budgeting and systematic reporting to improve government productivity, accountability and reduce corruption by strengthening administrative decision-making (Williams 2003:643-655; Hanekom & Thornhill 1996:32).

The scientific management movement further influenced public sector management following Taylor's (1911) principles of scientific management, which were widely adopted from the 1920s onwards. Scientific management emphasised standardisation, efficiency, work measurement and productivity improvement, laying

the foundation for later performance management practices (Hanekom & Thornhill 1996:33; Lawton & Rose 1994:44).

Public sector performance management continued to evolve after the Second World War. The introduction of performance budgeting in 1949 marked an important shift from traditional input-based budgeting towards linking public expenditure with organisational results (Ramataboe & Lues 2018:78). During the 1970s, governments increasingly adopted the concept of performance management to improve organisational effectiveness through systematic planning, performance measurement and accountability. By the 1980s, the term performance management had become firmly established in management literature, replacing the earlier concept of management control systems commonly used in accounting research (Otley 2003:319; Armstrong 1996:234).

A major turning point occurred during the 1980s and 1990s with the emergence of NPM, following Hood's (1991) seminal work. NPM promoted the adoption of private-sector management principles within public organisations, including strategic planning, managerial accountability, decentralisation, performance measurement, customer orientation and results-based management (Akbar, Pilcher & Perrin 2015:22; Lawton & Rose 1994:152; Hood 1991:4-6). The reform shifted public administration away from compliance with rules and procedures towards managing performance through clearly defined objectives, measurable indicators and efficient resource utilisation (Ter Bogt & Scapens 2012:452-454; Dunleavy & Hood 1994:9).

The introduction of NPM marked the transition from traditional performance management towards strategic performance management. While earlier approaches concentrated primarily on measuring outputs and controlling organisational performance, strategic performance management broadened this perspective by integrating strategic planning, strategy implementation, performance measurement, monitoring, evaluation and continuous improvement into a single management system (Adler 2022:16; Adonis 2018:266-267; Bititci, Bourne, Cross, Nudurupati & Sang 2018:655; Aguinis 2014:2). Performance information increasingly became a strategic resource for decision-making, organisational learning and accountability rather than

merely a reporting requirement (Mizrahi 2021:299; Chan 2020:121; Helden & Reichard 2019:167).

More recently, contemporary public management has extended beyond the efficiency orientation of NPM by placing greater emphasis on strategic alignment, stakeholder accountability, public value creation and evidence-based decision-making (Santati et al 2022:113-114; Bryson 2011:15-17). Consequently, strategic performance management is now viewed as an integrated management approach that aligns organisational strategy with operational activities to improve organisational performance while responding to increasingly complex stakeholder expectations.

2.3.3 Purpose of strategic performance management in the public sector

Historically, public organisations have often been criticised for inefficiency, corruption and poor utilisation of public resources (Emam & Govender 2024:66; Williams 2003:655). These concerns have reinforced the adoption of strategic performance management as a mechanism for improving organisational performance, accountability, transparency, service quality and value for money (Pudjono et al 2025:1; Chowdhury & Shil 2021:40; Fryer et al 2009:481; Radnor & McGuire 2004:245-246). Consequently, various authors identify different purposes for introducing PMSs, including strategy implementation, performance improvement, organisational alignment, effective resource utilisation and decision-making (Bourne, Franco-Santos, Micheli, & Pavlov 2018:2788; Melnyk, Bititci, Platts, Tobias & Andersen 2014:173; Samsonova 2012:42-47; Verbeeten 2008:430). Bourne et al (2018:2788) further emphasise that strategic performance management supports strategy implementation, improves performance, facilitates alignment within and between organisations, enhances resource management and supports decision-making. Similarly, Verbeeten (2008:430) identifies four key purposes: enabling employees to understand organisational goals, ensuring resources are used for their intended purposes, identifying areas for improvement and learning, and providing a basis for employee incentives.

Beyond internal organisational benefits, strategic performance management also strengthens public accountability by generating credible performance information through which governments, oversight institutions and citizens can assess whether

public resources are utilised effectively to achieve intended outcomes (Mizrahi & Minchuk 2019:335; Akbar et al 2015:6-7). Accountability therefore extends beyond reporting performance results to fostering trust and collaboration between government and society through transparent and timely performance information (Bjurstrøm 2020:1057; Mizrahi & Minchuk 2019:350).

From a management perspective, strategic performance management seeks to ensure that organisations and their employees achieve strategic objectives by aligning individual, departmental and organisational performance with institutional goals (Armstrong & Baron 2005:2). However, organisations frequently pursue multiple and sometimes conflicting objectives, reducing the effectiveness of strategic performance management initiatives. Pulakos (2009:22) therefore recommends that organisations identify a clear primary purpose for strategic performance management to maximise its effectiveness. Fundamentally, the primary purpose of strategic performance management remains the achievement of organisational goals and long-term strategic objectives (Adonis 2018:266).

2.3.4 Challenges of strategic performance management in the public sector

Although strategic performance management has become widely adopted, its implementation remains challenging and is still regarded as an evolving practice within the public sector (Garengo & Sardi 2021:19). Research indicates that many PMSs fail to achieve their intended objectives because of distorted performance indicators, poor-quality data and symbolic compliance rather than genuine organisational improvement (Mizrahi & Minchuk 2019:338; Pollitt 2013:354).

Implementation challenges occur at several levels. At the technical level, organisations often experience difficulties relating to the design of performance indicators, data collection, analysis and interpretation (Fryer et al 2009:488). From a managerial perspective, public managers frequently lack the technical knowledge required to implement and sustain PMSs, particularly where reforms conflict with traditional administrative practices (Thorpe & Beasley 2004:336). Balancing short-term operational priorities with long-term strategic objectives further complicates implementation (Verbeeten 2008:442).

Another persistent challenge concerns the effective use of performance information. Although performance information is essential for managerial control and informed decision-making, it is frequently underutilised because of poor data quality, inadequate analytical capacity and limited organisational learning (Holzer, Ballard, Kim, Peng & Deat 2019:134-142; Lewandowski 2019:988; Modell 2005:58). Sustainability also remains problematic, particularly where organisations face financial constraints, limited technical expertise and insufficient stakeholder support (Holzer et al 2019:142; Sanger 2008:S77).

Furthermore, organisational culture and employee buy-in significantly influence implementation success. Resistance to change, weak stakeholder involvement and failure to integrate strategic performance management with organisational goals often reduce system effectiveness (Ahenkan & Tenakwah 2018:520; Fryer et al 2009:488; Sanger 2008:S77). Consequently, strategic performance management frequently becomes a symbolic exercise undertaken to satisfy regulatory requirements rather than a strategic tool for organisational learning and continuous improvement (Melo & Mota 2020:624; Dobija et al 2019:750; Pollitt 2013:354).

Collectively, these challenges demonstrate that successful implementation of strategic performance management requires more than the introduction of performance indicators. It depends on strategic leadership, technical capacity, organisational culture, stakeholder commitment and the effective integration of planning, measurement and organisational learning. These challenges are equally relevant to public HEIs and provide an important foundation for examining strategic performance management within the university context.

2.4 STRATEGIC PERFORMANCE MANAGEMENT IN HIGHER EDUCATION INSTITUTIONS

Higher education institutions (HEIs) operate in an increasingly dynamic environment characterised by expanding student enrolments, constrained public funding, rapid technological advancement, global competition, and growing demands for accountability and institutional performance. These developments have transformed universities from relatively autonomous academic institutions into strategically managed organisations expected to demonstrate efficiency, effectiveness and

measurable contributions to national development and societal well-being (Mourato et al 2021:216; Guarini, Magli & Francesconi 2020:132). Consequently, strategic performance management has become an important management approach for aligning institutional strategy with operational activities, monitoring organisational performance and supporting evidence-based decision-making.

The adoption of strategic performance management in higher education mirrors the broader public sector reforms discussed in the previous section. Influenced largely by NPM, universities have increasingly adopted strategic planning, performance measurement, accountability mechanisms and results-oriented management practices traditionally associated with the private sector (Santati et al 2022:108-109; Hood 1991:4-6). These reforms have shifted university management from concentrating primarily on academic administration towards balancing academic excellence with organisational efficiency, accountability and strategic goal achievement.

Unlike many public sector organisations, however, universities pursue multiple and often competing missions. They are expected to deliver quality teaching and learning, produce impactful research, promote innovation, contribute to community engagement and maintain financial sustainability while preserving academic freedom. Consequently, institutional performance cannot be adequately evaluated using a single set of financial or operational indicators. Instead, universities require integrated SPMSs capable of aligning institutional priorities with operational activities while balancing the expectations of governments, funding agencies, students, employers and society (Kivistö, Pekkola & Lyytinen 2019:53; Bryson 2011:20).

The literature presents contrasting perspectives regarding the role of strategic performance management in higher education. Proponents argue that it strengthens strategic alignment, improves accountability, supports evidence-based decision-making and enhances institutional effectiveness (Jimad, Yuningsih, Mardina & Perdana 2021:151-154; Mourato et al 2021:216). Conversely, critics caution that excessive reliance on performance measurement may encourage managerialism, compliance behaviour and gaming of PMSs, potentially undermining academic values, professional judgement and collegial governance (Aboubichr & Conway 2023:604-

607, 622-624; Kallio, Kallio, Grossi & Engblom 2021:138-140). More recent scholarship advocates a balanced perspective in which strategic performance management is viewed not merely as a measurement system, but as an integrated management process that supports strategic planning, implementation, organisational learning and continuous improvement (Kayyali 2023:2-3; Jimad et al 2021:151-153; Hladchenko 2015:169-171). Jimad et al (2021:151-153) propose a strategic performance management model that integrates strategic planning, performance contracts, monitoring, evaluation and follow-up actions into a continuous management cycle.

Against this background, this section reviews the evolution of strategic performance management in higher education, examines contemporary strategic performance management practices adopted by universities, and discusses the key organisational factors that influence the effectiveness of these practices. This discussion provides the conceptual basis for understanding how strategic performance management can improve strategic alignment within public HEIs and informs the development of the strategic performance management framework proposed in this study.

2.4.1 Evolution of strategic performance management in higher education

The evolution of strategic performance management in higher education reflects broader public sector reforms that transformed universities from collegial, academically driven institutions into strategically managed organisations. Traditionally, universities operated through collegial governance characterised by academic autonomy, professional judgement and shared decision-making, with institutional success assessed primarily through teaching quality, research excellence and academic reputation rather than formal performance measurement (Kivistö et al 2019:38-40; Seyama 2018:199). Although this governance model safeguarded academic freedom, it provided limited mechanisms for measuring organisational performance, resource utilisation and institutional accountability.

The expansion of higher education, declining public funding and increasing stakeholder expectations during the late twentieth century created pressure for universities to demonstrate greater efficiency, accountability and value for public investment (Mourato et al 2021:216-218; Guarini et al 2020:110-111). These

developments coincided with the emergence of NPM during the 1980s and 1990s, which promoted the adoption of private sector management principles such as strategic planning, managerial accountability, performance measurement and results-based management within public institutions (Santati et al 2022:108-109; Dunleavy & Hood 1994:9; Hood 1991:4-6). Consequently, universities increasingly introduced formal strategic planning and PMSs to align institutional priorities with measurable outcomes.

More recently, strategic performance management has evolved beyond a narrow focus on performance measurement towards an integrated management approach that supports strategic alignment, organisational learning and continuous institutional improvement (Jimad et al 2021:151-153). However, this evolution has also generated debates regarding the balance between managerial accountability and academic autonomy, highlighting the need for SPMSs that support institutional effectiveness while preserving the core academic mission of universities (Kallio et al 2021:138-140). This evolution provides the conceptual foundation for understanding the contemporary strategic performance management practices currently adopted by HEIs, which are discussed in the next section.

2.4.2 Current strategic performance management practices in higher education

Contemporary HEIs have increasingly adopted strategic performance management as an integrated management approach for translating institutional strategy into operational performance. Unlike earlier PMS that focused primarily on measuring outputs, current strategic performance management practices seek to align strategic planning, resource allocation, performance measurement, monitoring, evaluation and organisational learning within a continuous management cycle (Santati et al 2022:108-109; Bryson 2011:10-11; Kaplan & Norton 2008:7-18). This shift reflects growing expectations for universities to demonstrate accountability, improve institutional performance and achieve strategic objectives while responding to the needs of multiple stakeholders.

The literature indicates that strategic performance management in higher education is commonly operationalised through several interrelated practices. These include strategic planning, performance-based funding, performance indicators, performance

appraisal, the use of performance information and quality management systems (Mourato et al 2021:216-218; Chan 2020:112-121; Guarini et al 2020:110-111). Although these practices differ across countries and institutional contexts, they collectively seek to improve strategic alignment, strengthen accountability and support evidence-based decision-making.

Strategic planning remains the foundation of strategic performance management because it establishes institutional priorities, strategic objectives and performance targets against which organisational performance is monitored (Cosenz 2013:3; Bryson 2011:25-28). Complementing this foundational management role, a broad review of organisational literature highlights a strong conceptual convergence among researchers. Specifically, numerous scholars note that terms such as performance indicators, performance measures, and performance metrics are frequently used interchangeably in both theoretical and practical applications (Chan 2020:113; Prisacaru & Caradja 2019:477; Molefe 2012:5252; Armstrong 1996:236). Otley (2003:319) and Armstrong (1996:240) suggest that, that which can be measured is subject to improvement. This claim could denote the prioritisation of performance indicators on public higher education agenda. Moreover, the deployment of performance indicators is influenced by institutional aspirations toward academic excellence, specifically the pursuit of world-class status among HEIs (Huang & Xu 2020:714; Tee 2016:584). Ideally, performance indicators should be formulated from organisational objectives and clearly defined and agreed upon main tasks (Armstrong 1996:240-241). The main objective of using performance indicators is to generate resources, support decision making and enhance organisational legitimacy (Söderlind & Geschwind 2019:90).

Performance indicators and key performance measures are then used to translate strategic objectives into measurable outcomes relating to teaching, research, community engagement, financial sustainability and institutional development (Chan 2020:121; Prisacaru & Caradja 2019:477-480). These indicators provide management with performance information that supports monitoring, evaluation and organisational learning, while enabling universities to demonstrate accountability to governments, funding agencies and other stakeholders (Kohtamäki 2024:549-550; Mizrahi 2021:299; Chan 2020:121; Ellul & Hodges 2019:16; Birdsall 2018:690). However,

measuring performance in higher education is fundamentally complex due to the presence of diverse stakeholders and multifaceted institutional goals (Chinta et al 2016:999). As noted by management scholars, performance metrics rely heavily on quantitative indicators that function as a judgmental system (Huang & Xu 2020:714; Kallio, Kallio & Grossi 2017:298). Critics argue that this dynamic triggers unintended consequences, hindering innovation, reflection, and critical thinking (Kairuz et al 2016:889). Focusing excessively on quantitative performance indicators fosters dysfunctional behavioural responses (Huang & Xu 2020:715; Spence 2019:771; Ter Bogt & Scapens 2012:485), narrows strategic focus onto rewarded metrics and ignores vital qualitative factors (Söderlind & Geschwind 2019:90; Kallio, Kallio, Tienari & Hyvönen 2016:704). Within higher education, these metric-driven performance measurements predominantly target teaching and research outputs to secure institutional rankings and strategic alignment (Alach 2017:102; Tee 2016:598).

Many higher education systems have further strengthened strategic performance management through performance-based funding models, where government funding is linked to predetermined institutional performance outcomes (Mizrahi 2021:311-312; Chan 2020:112; Kivistö et al 2019:38). Usually, these requirements relate to research funding linked to the performance outcomes (Guarini et al 2020:110; Yong 2015:5). While these arrangements are intended to improve efficiency, accountability and institutional performance, the literature presents mixed evidence regarding their effectiveness. Some studies report improvements in institutional performance and accountability, whereas others argue that funding incentives may encourage compliance behaviour, gaming of performance indicators and excessive emphasis on measurable outputs at the expense of broader academic objectives (Mizrahi 2021:312; Guarini et al 2020:111; Birdsall 2018:669).

Similarly, performance appraisal and quality management have become integral components of strategic performance management in universities. These twin pillars serve to steer institutions toward operational excellence by bridging overarching strategic goals with day-to-day faculty and staff execution. Performance appraisal seeks to enhance individual and departmental performance by aligning employee objectives with institutional priorities, while quality management supports continuous improvement through quality assurance, programme evaluation and accreditation

processes (Camilleri 2021:12-13; Mourato et al 2021:216-218; Sarrico 2010:154). At its core, performance appraisal is defined as a formal system for evaluating employee performance, often conducted annually and driven by the human resource function (Nasreen & Naz 2019:41; Aguinis 2014:3; Armstrong 2006:9). Camilleri (2021:12-13) emphasises that the use of performance appraisal remains a vital mechanism within higher education that monitor staff productivity and elevate global institutional rankings, though a frequently overlooked barrier is managers' widespread lack of competency in administering these evaluation processes. Concurrently, effective management styles play a crucial role in shaping academic appraisals, as supportive leadership that directly addresses employee needs substantially enhances organisational commitment among staff (De Dios & Lapuz 2020:5). Increasingly, universities also rely on institutional information systems and performance dashboards to generate performance information that informs managerial decision-making, resource allocation and strategic review (Chan 2020:121; Lewandowski 2019:988). While there is evidence on the use of performance information in teaching and research, literature also suggests that generally universities lack metrics and data collection mechanisms concerning community engagement (Dobija et al 2019:771; Melo, Sarrico & Radnor 2010:248).

Despite the overarching practice of using data-driven, metric-based management tools to run universities, literature reveals that institutional implementation has produced inconsistent outcomes. Much of the existing research evaluates individual performance management practices in isolation, such as performance-based funding, performance indicators or quality assurance, rather than examining how these practices operate collectively as an integrated SPMS (Kayyali 2023:2-3; Chan 2020:112-121; Guarini et al 2020:110-111). Consequently, insufficient scholarly attention has been dedicated to how strategic objectives are operationalised and the systemic interaction of organisational processes supporting institutional strategy within universities.

Furthermore, existing studies predominantly concentrated on measuring institutional performance and accountability, with comparatively less emphasis on the organisational processes that facilitate strategic alignment between institutional strategy and operational performance. As a result, there remains limited empirical data

of how strategic performance management practices collectively influence strategy implementation at operational management level, particularly within public universities in developing countries. This gap is especially evident in the African higher education context, where empirical studies examining integrated strategic performance management remain relatively scarce (Mofolo & Novukela 2024:1-9; Kiriri 2022:144-158).

2.4.3 Factors affecting strategic performance management effectiveness in higher education

Although strategic performance management has become widely embedded within HEIs, evidence suggests that its implementation does not automatically improve institutional performance. Universities with similar strategic planning processes and PMSs frequently achieve different organisational outcomes, indicating that the effectiveness of strategic performance management depends on organisational, managerial and institutional conditions beyond the existence of formal PMSs (Kiriri 2022:150-151). Consequently, recent literature has shifted attention from the design of PMSs towards understanding the organisational factors that influence their successful implementation.

One of the most widely recognised factors is strategic alignment. Strategic performance management is most effective when institutional strategy is translated into operational objectives, departmental plans and individual performance responsibilities (Rošulj & Petrović 2019:111; Parakhina et al 2017:72; Sudirman 2012:201; Kaplan & Norton 2008:13-18). Without effective cascading of strategic objectives, universities often experience fragmented implementation in which faculties and administrative units pursue independent priorities that are insufficiently connected to institutional strategy. Studies from South Africa similarly demonstrate that closer alignment between strategic planning and performance management improves institutional coordination and organisational effectiveness (Mofolo & Novukela 2024:1-2).

A second factor concerns leadership and governance. Effective strategic performance management requires committed leadership capable of communicating institutional priorities, coordinating implementation and promoting accountability across

organisational levels (Nwakoby 2025:175; Christopher 2020:14; Hawke 2012:324; Behn 2003:590). Leadership also shapes governance structures that determine how performance information is used in planning, monitoring and organisational learning. Within African universities, studies have shown that governance arrangements and leadership accountability significantly influence the effectiveness of institutional PMSs (Ambe, Prinsloo, Nel & Vengesai 2025:2-4; Kibalirwandi 2023:2-4). Governance arrangements shape institutional accountability by defining performance expectations, monitoring requirements and reporting obligations (Kohtamäki 2024:552-553).

Literature further identifies organisational culture and employee commitment as important determinants of implementation success. Universities are knowledge-intensive organisations characterised by professional autonomy, collegial decision-making and multiple stakeholder interests. Consequently, strategic performance management initiatives are more likely to succeed when employees understand institutional priorities, participate in implementation and perceive strategic performance management as a developmental rather than a compliance-oriented process (Christopher 2020:13; Franco-Santos & Doherty 2017:2319). In this context, a supportive organisational culture strengthens employee commitment by creating an environment where employees feel valued and encouraged to participate in strategic performance management processes. Managerial support is critical in higher education, as strategic performance management effectiveness is attainable when employee morale is high and staff efforts are adequately supported by leadership (Christopher 2020:13; Pulakos & O'Leary 2011:147-148). Conversely, organisational cultures characterised by resistance to change, weak communication and limited staff engagement may reduce institutional commitment to strategy implementation (Barth & De Beer 2018:2; Sanger 2008:S77). Thus, successful strategic performance management implementation depends not only on the design of the system but also on organisational conditions that foster employee understanding, participation, commitment and managerial support.

Another important factor is the availability and use of reliable performance information. Strategic performance management relies on timely, credible and relevant information to support planning, monitoring and evidence-based decision-making (Chan 2020:113; Kostić, Jovanovic & Juric 2019:132; Lewandowski 2019:988-1004).

However, universities frequently encounter challenges associated with fragmented information systems, poor data quality and limited analytical capacity, reducing the usefulness of performance information for strategic decision-making (Holzer et al 2019:142). Increasingly, scholars argue that the value of strategic performance management lies not simply in collecting performance data but in using that information to support organisational learning and continuous improvement (Kroll 2015:459-460; Moynihan & Pandey 2010:849-850).

Quality assurance and institutional learning have likewise become integral to contemporary strategic performance management. Rather than operating as separate regulatory activities, quality assurance processes increasingly support continuous improvement by providing feedback on teaching, research and institutional performance (Kayyali 2023:2-3; Gerón-Piñón, Solana-González, Trigueros-Preciado & Pérez-González 2021:184-188). When integrated with strategic planning and performance management, quality assurance strengthens institutional learning, improves decision-making and enhances organisational responsiveness to stakeholder expectations.

Within the African higher education context, these organisational factors are reinforced by additional institutional challenges, including financial constraints, limited managerial capacity, evolving governance systems and increasing public accountability (Mofolo & Novukela 2024:4-5; Kiriri, 2022:150-151). While many universities have introduced strategic planning and PMSs, implementation often remains uneven because institutional capacity to translate strategic objectives into operational performance differs considerably across universities.

Despite the growing body of literature, important knowledge gaps remain. Existing studies have predominantly examined isolated determinants of strategic performance management, such as leadership, organisational culture, quality assurance or performance measurement independently. Subsequently, insufficient attention has been dedicated to the systemic interplay among these variables in driving strategic alignment and execution.

Moreover, most empirical studies evaluate institutional performance at an organisational level, while comparatively little is known about how operational

management contributes to aligning daily activities with institutional strategy. This limitation is particularly evident within African public universities and remains largely unexplored in the Namibian higher education sector.

2.5 STRATEGIC ALIGNMENT AND ORGANISATIONAL PERFORMANCE

Strategic alignment has been widely recognised in strategic management literature as an important determinant of organisational performance because it ensures that organisational resources, capabilities and activities are directed towards achieving strategic objectives (Salimian, Khalili, Nazemi & Alborzi 2012:12016-12021; Kaplan & Norton 2001:149). The underlying assumption is that organisations achieve improved performance when their strategic priorities are consistently reflected in operational decisions, processes and actions. Conversely, misalignment between strategic intentions and operational activities may result in inefficient resource utilisation, inconsistent decision-making and failure to achieve organisational goals (Joshi, Kathuria & Porth 2003:354).

Strategic alignment refers to the extent to which organisational activities, structures, systems and processes support the achievement of strategic objectives (Grant & Jordan 2015:368). It requires coherence between the organisation's internal capabilities, strategic direction and operational execution. Therefore, alignment is not only concerned with developing appropriate strategies but also with ensuring that these strategies are effectively implemented throughout the organisation.

Strategic management literature identifies alignment as a critical factor in improving organisational performance because it connects strategic formulation with strategy execution (Boateng & Yamoah 2023:16; Barth & De Beer 2018:16; Srivastava 2017:1043; Salimian et al 2012:12021; Kathuria & Porth 2007:504; Kaplan & Norton 2004:201). When employees, processes and resources are aligned with organisational priorities, organisations are better positioned to achieve their intended outcomes (Salimian et al 2012:12017; Kathuria & Porth 2007:506). Incongruently, strategic misalignment may occur when organisational units pursue operational objectives that are disconnected from broader institutional priorities.

Within HEIs, strategic alignment is particularly important due to the complexity of university structures, multiple stakeholder expectations and decentralised decision-making processes (Chinta et al 2016:999). Universities must balance institutional strategic priorities with the operational autonomy of faculties, departments and administrative units. Rather than replacing traditional academic values, PMSs should support a hybrid governance approach that balances professional and managerial logics (Kallio et al 2021:151-152). Consequently, achieving organisational performance requires mechanisms that ensure that operational activities remain connected to institutional strategy.

Although the relationship between strategic alignment and organisational performance has been extensively examined in private-sector organisations, limited empirical attention has focused on how strategic alignment is achieved within public HEIs. Existing research has primarily concentrated on strategic planning, accountability and performance measurement, with less emphasis on the processes through which operational-level managers translate institutional strategies into performance outcomes. This gap is particularly significant in developing higher education contexts where universities face resource constraints, governance complexities and increasing demands for accountability.

Therefore, understanding the mechanisms that enable or constrain strategic alignment is essential for strengthening organisational performance in public universities. The following section examines the relationship between organisational strategy and operational performance as a central component of strategic performance management.

2.5.1 Strategic alignment between organisational strategy and operational performance

Strategic alignment between organisational strategy and operational performance is a central principle of strategic performance management because it ensures that operational activities contribute directly towards achieving institutional objectives. Organisational strategy provides long-term direction and priorities of an institution, while operational performance represents the activities, decisions and processes through which these strategic intentions are implemented. Strategic alignment

therefore involves creating coherence between strategic objectives and operational actions to ensure that organisational resources and performance outcomes support the achievement of institutional goals (Ferreira & Otley 2009:275; Kaplan & Norton 2006:136-138).

Literature emphasises that strategy creates value only when it is effectively translated into operational objectives, performance measures and initiatives that guide daily organisational activities (Kaplan & Norton 2006:3-7). Strategic performance management provides the mechanisms through which this translation occurs by linking strategic priorities with operational targets, monitoring performance outcomes and enabling corrective action. Similarly, management control systems support alignment by providing managers with relevant performance information to ensure that operational decisions remain consistent with organisational strategy (Heinicke & Guenther 2020:593).

A key process in achieving strategic alignment is the cascading of strategy throughout the organisation. Strategic objectives developed at institutional level must be translated into operational objectives and performance indicators at lower organisational levels to ensure that managers and employees understand how their activities contribute towards strategic outcomes (Eftimov, Trpeski, Gockov & Vasileva 2016:37; Gębczyńska 2016:1083; Ferreira & Otley 2009:270; Kaplan & Norton 2006:16, 58; Kaplan & Norton 2001:14). Effective cascading strengthens vertical alignment by linking organisational strategy with departmental and individual performance expectations. In addition, horizontal alignment is required to coordinate activities across organisational units so that different functions collectively contribute towards shared strategic priorities (Salimian et al 2012:12019; Kathuria & Porth 2007:505).

The alignment between strategy and operational performance is further supported by the design of performance measurement systems. When operational measures are directly linked to strategic objectives, they enable managers to monitor progress, identify performance gaps and make informed decisions that reinforce strategic priorities (Ferreira & Otley 2009:270). However, where operational indicators are

disconnected from organisational strategy, PMSs may foster activities that improve operational results without contributing to broader institutional goals.

Within HEIs, achieving strategic alignment is particularly challenging due to decentralised structures, professional autonomy and diverse stakeholder expectations (Kivistö et al 2019:40; Chinta et al 2016:999). Although universities develop strategic plans and performance frameworks, ensuring that operational activities consistently support these strategic priorities remains complex. The challenge lies not only in formulating strategy but in translating strategic intentions into operational practices across faculties, departments and administrative units.

Despite extensive literature on strategic planning and performance measurement, limited research has been accorded to how organisational strategy is translated into operational performance within public HEIs. Existing studies mainly focus on the adoption of PMSs and institutional accountability, with less emphasis on the role of operational-level managers in implementing and sustaining strategic alignment (Christopher 2020:13; Angiola et al 2018:747; Parakhina et al 2017:72). Furthermore, research indicates that misalignment may occur when strategic objectives, operational measures, budgeting processes and performance information are not adequately integrated (Christopher 2020:10; Alach 2017:112). Thus, it is imperative that adequate resources should be allocated in terms of budgeting processes to translate the organisational strategy into operational terms and successfully implement strategic performance management (Biondi & Russo 2022:424; Christopher 2020:10-11; Alach 2017:104).

2.5.2 Drivers of strategic alignment

The achievement of strategic alignment depends on organisational conditions that facilitate the translation of strategic priorities into coordinated operational activities. Literature identifies leadership commitment, communication, employee involvement, organisational culture, stakeholder engagement, resource allocation and performance information as important drivers of alignment (Kaplan & Norton 2008:20-21).

Leadership commitment is regarded as a fundamental driver of strategic alignment because leaders provide strategic direction, allocate resources and establish accountability mechanisms that support strategy implementation (Nwakoby 2025:175;

Behn 2003:590). Effective leadership ensures that strategic priorities are consistently reinforced across organisational levels and that operational activities remain focused on institutional objectives. In contrast, limited leadership involvement may result in fragmented implementation and weak strategic coherence.

Effective communication of strategy is another critical driver of alignment. Strategic objectives must be clearly communicated and understood throughout the organisation to enable employees and operational managers to link their responsibilities with institutional priorities (Kaplan & Norton 2008:20-21). Communication facilitates strategy cascading by creating a shared understanding of organisational goals and enabling employees to align their operational objectives with broader strategic outcomes. Similarly, employee involvement strengthens alignment because strategy implementation cannot be achieved by senior management alone; rather, employees at all levels need to understand and contribute towards strategic objectives of the organisation (Niven 2003:232-236; Kaplan & Norton 2001:151).

Organisational culture also influences the extent to which strategy is translated into operational performance. A culture that promotes consistency between employee behaviour and organisational values provides an enabling environment for achieving results at both strategic and operational levels (Christopher 2020:10, 13; Barth & De Beer 2018:2). In contrast, resistance to change and functional isolation may limit the implementation of strategic initiatives. Therefore, alignment is not only a structural process but also a behavioural process shaped by organisational values and practices.

Furthermore, resource allocation and performance information systems are essential drivers of strategic alignment. Strategy execution requires that financial resources, human capabilities and technological infrastructure are aligned with strategic priorities (Kaplan & Norton 2008:293). Similarly, performance measurement systems support alignment by providing information that enables managers to monitor progress, identify performance gaps and make informed decisions (Ferreira & Otley 2009:273-275). When operational indicators are directly linked to strategic objectives, PMSs become mechanisms for reinforcing strategic priorities and improving organisational performance.

Within HEIs, these drivers operate collectively. Leadership, communication, employee involvement, organisational culture, resources and performance information interact to determine how effectively universities translate institutional strategies into operational practices. Consequently, strategic alignment should be understood as an integrated process requiring coordination between strategic and operational levels.

2.5.3 Barriers to strategic alignment

Despite the importance of strategic alignment, organisations often experience difficulties in maintaining consistency between strategic objectives and operational performance. Literature indicates that misalignment frequently occurs because of weaknesses in the mechanisms responsible for translating strategy into operational activities rather than weaknesses in strategy formulation itself (Kaplan & Norton 2006:98).

One of the major barriers is ineffective strategy cascading. Although strategic objectives may be clearly defined at institutional level, they may not be sufficiently translated into departmental, faculty and individual objectives (Kaplan & Norton 2006:162; Niven 2003:232). This creates a disconnect between strategic intentions and operational responsibilities, resulting in employees performing their tasks without a clear understanding of how their activities contribute to institutional goals.

Another barrier is limited employee involvement and inadequate understanding of organisational strategy. Research suggests that successful alignment requires employees at all levels to understand strategic priorities and participate in translating them into operational objectives (Gębczyńska 2016:1085; Kaplan & Norton 2001:151). In HEIs, limited awareness of strategic frameworks among operational-level managers may weaken the implementation of institutional strategies (Alani et al 2018:698).
Ineffective communication and weak feedback mechanisms further constrain strategic alignment. Communication is essential for creating shared understanding of institutional mission, values and strategic objectives, while feedback enables organisations to adjust operational activities based on performance information (Ferreira & Otley 2009:273; Kaplan & Norton 2001:151). Without effective

communication channels, strategic priorities may be interpreted differently across organisational units, reducing coordination and strategic focus.

Functional silos and fragmented organisational structures also present significant barriers, particularly in universities characterised by decentralised governance and autonomous faculties and departments (Kivistö et al 2019:40; Bryson 2011:23; Kaplan & Norton 2009:1). While decentralisation supports academic independence, it may also create challenges in coordinating operational activities across units. As a result, individual departments may optimise their own performance while failing to contribute effectively towards institutional strategy.

Finally, resource constraints and competing institutional priorities may contribute to strategic misalignment. Public universities operate within complex environments where limited resources must support multiple priorities, including teaching, research, community engagement and regulatory requirements (Kallio et al 2021:138-141). When resource allocation decisions are not aligned with strategic objectives, implementation efforts may be weakened.

Although existing literature identifies several drivers and barriers of strategic alignment, there exist inadequate research on how these factors influence the alignment between organisational strategy and operational performance within public HEIs, particularly from the perspective of operational-level management. Previous studies have largely examined strategic planning, BSC adoption and performance measurement systems, while providing limited insight into the practical organisational processes that enable or constrain strategy execution at operational levels.

2.6 OVERVIEW OF STRATEGIC PERFORMANCE MANAGEMENT FRAMEWORKS

Literature reviewed identified several strategic performance management frameworks that organisations use to improve strategy implementation, organisational effectiveness and accountability. While these frameworks differ in their design and emphasis, they share the common objective of linking organisational goals with measurable performance outcomes and continuous improvement (Van Dooren, Bouckaert & Halligan 2021:55-59). In higher education, framework selection is

influenced by institutional mission, governance structures and stakeholder requirements. Rather than reviewing each framework in detail, Table 2.1 below summarises the principal frameworks commonly reported in literature and highlights their relevance to HEIs.

Table 2.1: Overview of strategic performance management frameworks

Framework	**Primary Focus**	**Strengths**	**Limitations in Higher Education**
Results-Based Management (RBM)	Results, outputs and outcomes	Strengthens accountability and results-based decision-making	Limited emphasis on strategic alignment and organisational learning
Performance Prism	Stakeholder satisfaction and stakeholder contribution	Strong stakeholder orientation	Complex to implement in large universities with diverse stakeholder groups
EFQM Excellence Model	Organisational excellence and quality improvement	Promotes continuous improvement and institutional quality	Resource-intensive and administratively demanding
Malcolm Baldrige Performance Excellence Framework	Leadership, governance and organisational quality	Comprehensive institutional self-assessment	Limited application in African higher education institutions
Balanced Scorecard	Strategy implementation and multidimensional performance measurement	Aligns strategy with operational performance through financial and non-financial indicators	Requires contextual adaptation and institutional commitment

Source: Author's own adaptation from (Kaplan and Norton 1992; 1996; Neely, Adams and Kennerley 2002; EFQM 2024; and Van Dooren et al 2021)

The comparison demonstrates that no monolithic framework adequately addresses every aspect of university performance. Frameworks such as RBM and the Malcolm Baldrige model place greater emphasis on accountability and organisational assessment, while the Performance Prism focuses primarily on stakeholder relationships (Almohtaseb et al 2019:329-331; Jayashree & Hussain 2011:73-74). By contrast, the BSC provides an integrated management framework that links strategic planning, performance measurement and organisational learning (Kaplan & Norton 1996:92, 265). This integration explains its widespread adoption within HEIs and its

continued relevance in strategic performance management research (Kiriri 2022:149-152; Hladchenko 2015:169-171).

Given the above discussion, the remainder of this section focuses on the BSC. However, it is important to emphasise that the BSC is examined as one strategic performance management framework among several alternatives, rather than as the sole framework available to universities. This distinction responds to literature reviewed, which recognises that the effectiveness of any strategic performance management framework depends on institutional context, governance arrangements and stakeholder expectations.

2.6.1 The Balanced Scorecard concept

The BSC concept was introduced by Robert Kaplan and David Norton in 1992 as a performance measurement framework after their extensive research project on a series of companies in the USA (Kaplan & Norton 1992). According to Kaplan and Norton (1992:71) the BSC refers to a set of measures that provide top managers with a comprehensive overview of the business which includes; financial measures that divulge the results of actions already taken. Specifically, previous financial measures are complemented by operational indicators on customer satisfaction, internal processes and innovation which collectively drive future financial performance. In addition, Niven (2003:14) describes the BSC as a set of few critical quantified measures drawn from an organisation's strategy. This definition of the BSC resonates with the concept of critical success factors (CSF).

Ronald Daniel is credited to have developed the concept of CSF in the early 1960s (Leandro, Méxas & Drumond 2017:531; Meibodi & Monavvarian 2010:124). However, it was John Rocket who popularised CSF methods in the management literature (Leandro et al 2017:531). CSFs represent essential operational priorities that an institution needs to execute successfully otherwise, the absence of these elements compromises the attainment of institutional objectives. (Bullen & Rockart 1981:7). Leandro et al (2017:532) and Meibodi and Monavvarian (2010:124) define CSFs as key areas that are crucial for organisational success to ensure realisation of its goals. It is therefore important that when managing performance, the focus should be on areas or factors that matter most for success. Already in the 1980s, Bullen and Rockart

(1981:12) stated that since most managers operate with limited resources, they should only focus on key areas that make a difference to improve success.

Similarly, Gomes and Romão (s.a) assert that optimising the BSC framework requires confining management focus to a minimal set of strategic objectives within each BSC perspective. These strategic objectives should be derived from the mission and vision statements of the organisation, thereby facilitating institutional alignment and ensuring that operational focus remains confined to prioritised mandates (Cokins 2020:4-5).The BSC definition provided above, implies that performance measurement plays an important role in the application of the BSC. Moreover, Sudirman (2012:201) and Rošulj and Petrović (2019:111) observed that the BSC is a strategic planning and management system that assists in translating the higher education's vision and strategy into specific goals. Consequently, the development of the BSC was necessitated by the inadequacy of traditional financial metrics in accommodating multi-dimensional performance frameworks (Kaplan & Norton 1992:71). However, it should be noted that the BSC does not discard financial measures, rather, it integrates these fiscal indicators with non-financial parameters to achieve a more balance and holistic institutional perspective.

The traditional BSC typically measures performance across four perspectives, namely: financial, customer, internal business, and innovation and learning perspectives (Kaplan & Norton 1992:71). These four perspectives are inter-related in a causal relationship whereby the financial perspective is driven by customers, internal business, and innovation and a learning perspective (Simbolon 2018:49; Sudirman 2012:201). Figure 2.1 below, presents the four traditional BSC perspectives and their interrelatedness, illustrating how strategic objectives can be translated into measurable performance outcomes.

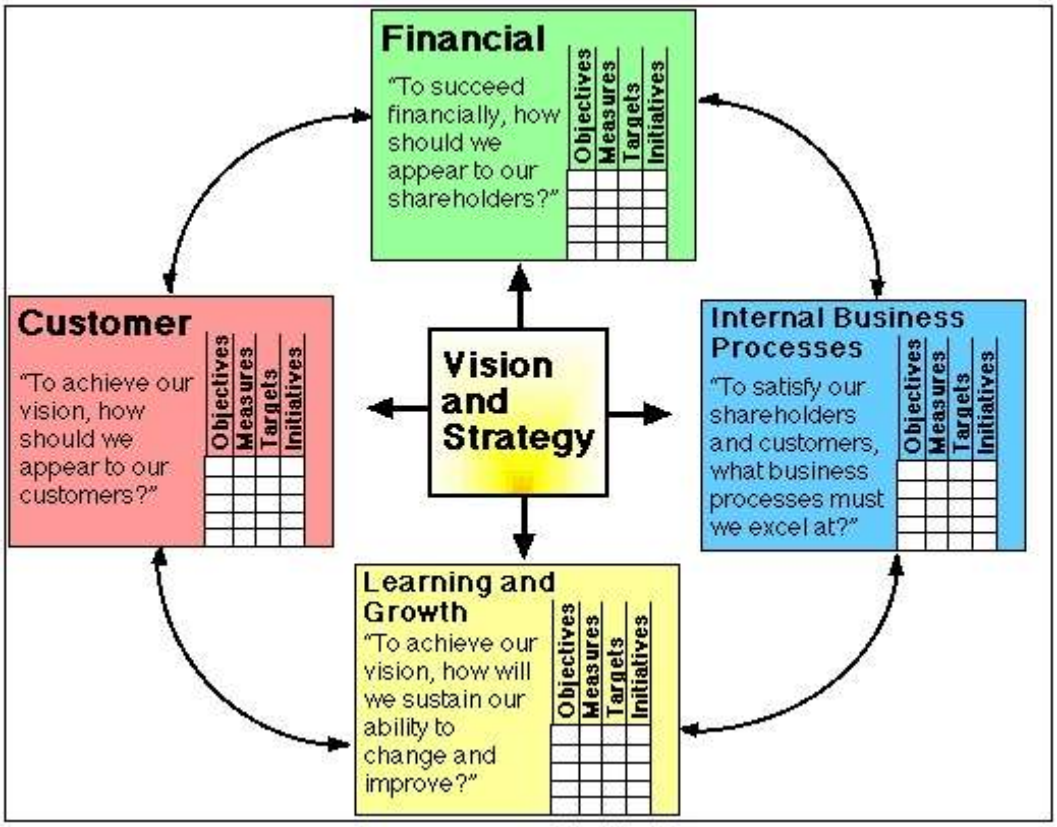


Figure 2.1: The Balanced Scorecard's four perspectives

Source: Kaplan (2001:355)

Figure 2.1 above, demonstrations that the BSC perspectives address the needs of various stakeholders within each of the four different perspectives. For example, the financial perspective targets the shareholders' interests; the internal perspective targets suppliers; learning and growth targets employees; and the customer perspective targets the customers; as a result, the company is able to align its objectives with the stakeholder interests. The customer perspective is consistent with the stakeholder theory. The BSC perspectives can provide all the information that higher education management may require, ranging from financial to non-financial into this summarised simple format. Kaplan and Norton (1992:72-73) assert that the BSC is a tool which simplify, minimise information overload, and operationalise the vision at the top of the organisation. Moreover, Kaplan and Norton (1992:71) emphasise that the BSC positions strategy and vision of the institution at the centre of its activities; developing performance measures beginning from the organisation's strategy. Therefore, it is necessary to communicate the performance measures to all employees so that they understand how they contribute to the achievement of the organisation's

strategic goals (Sudirman 2012:201). Importantly, each perspective should have clear objectives, measures, targets, and initiatives (Oliveira et al 2024:45; Kaplan 2001:355).

Since the introduction of the BSC, it has been widely used in many organisations as a useful performance and strategic management tool. Niven (2003:14) highlights three factors that gave rise to the popularity of the BSC; the increase in corporate scandals attributed to a lack of a broader disclosure perspective; the limitation of only using financial measures to evaluate performance; and the challenges in strategy implementation. As such, the BSC became a tool to close this gap because it can provide management or stakeholders with the capability of linking operational performance to strategic objectives as well as communicating these objectives (Alani et al 2018:690).

The BSC has evolved since its first emergence from being a performance measurement system to a SPMS (Teixeira et al 2024:423; Anuforo, Intan, Ayoup, Mustapha, Haruna, Tunku & Intan 2019:2; Ozmantar & Gedikoglu 2013:622-623). Additionally, Kaplan and Norton (2004:9, 32) introduced a new framework called the Strategy Map to facilitate implementation of the strategy, which is a visual representation of the strategy linking the four perspectives of the BSC in a cause-and-effect relationship. According to Rahimnia and Kargozar (2016:385) the Strategy Map is a powerful tool which highlights priority objectives to be achieved when having limited resources. Figure 2.2 below, presents a generic Strategy Map template, illustrating how strategic objectives across the four BSC perspectives are linked through cause-and-effect relationships to support strategy execution.

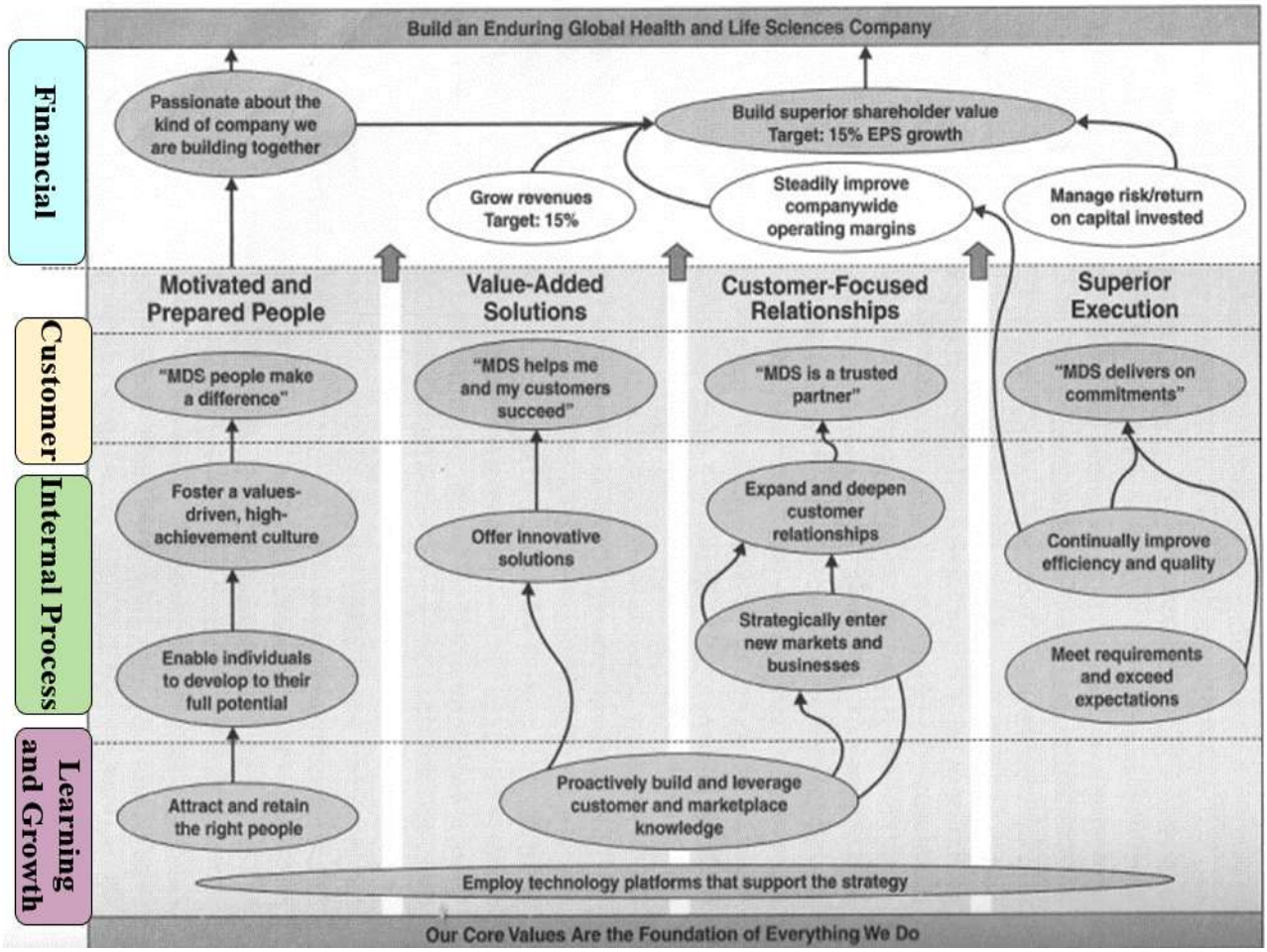


Figure 2.2:The Strategy Map template

Source: Kaplan and Norton (2006:180)

Figure 2.2 above, provides a summary of the organisational strategy, whereby the Strategy Map is typically organised into the four perspectives of the BSC, arranged in a bottom-up trajectory (learning and growth to the financial perspectives) leveraging the cause-and-effect relationship linkages (Cokins 2020:4; Kaplan & Norton 2004:52). Cokins (2020:7) further indicates that a Strategy Map visually outlines an organisation's strategic objectives (shown as ovals on the map), while the BSC perspectives itself use key performance indicators to measure progress towards those strategic objectives. Correspondingly Kaplan and Norton (2004:52) emphasise that the BSC perspectives translate the Strategy Map objectives into measurable targets, enabling the monitoring and management of strategic execution. Moreover, the Strategy Map articulates the strategic logic by clearly outlining the objectives for critical internal processes that generate value and identifying the intangible assets necessary to support these processes (Kaplan & Norton 2004:52). Hence, the Strategy Map

serves as a crucial tool in this process, offering a visual representation of the cause-and-effect relationships inherent in an organisation's strategy that drives performance (Oliveira et al 2024:43; Teixeira et al 2024:423; Oliveira et al 2020:47; Kaplan & Norton 2004:9). Essentially, the BSC perspectives are closely interconnected in the Strategy Map and they influence each other.

Research indicates that it is easier to formulate the strategy than to implement it. Hence, the use of the Strategy Map and the BSC perspectives emerged as a solution for implementing the strategy (Cokins 2020:1). Various research has outlined several purposes for adopting the Strategy Map such as to improve accountability (Houria & Nezha 2025:567); to communicate the strategic direction to employees which the executives wish the organisation to achieve, and to align employees' responsibilities and priorities (Cokins 2020:5). Therefore, to implement the BSC perspectives effectively, it is necessary to firstly develop a Strategy Map (Al-Mawali 2023:569; Cokins 2020:2), since the Strategy Map is a pre-requisite in using the BSC perspectives effectively (Bénet, Deville & Naro 2019:121). The Strategy Map, when applied this way, complements the BSC perspectives to understand the cause-and-effect relationships between the strategic objectives and the four perspectives of the BSC and helps to improve the strategic focus as well as organisational performance (Oliveira et al 2024:43).

Even though the BSC was originally developed for the private sector, it is now used by both the private and the public sector including HEIs (Senarath & Patabendige 2015:278; Ozmantar & Gedikoglu 2013:623; Niven 2003:27). The next section discusses the application of the BSC in the public sector.

2.6.2 The Balanced Scorecard in the public sector

The use and suitability of the BSC to the public sector was introduced by Kaplan and Norton in 1996 after the introduction of their second BSC generation (Ozmantar & Gedikoglu 2013:623). Kaplan (2001:369) argues that the BSC is a useful tool for the public sector in order to: bridge the gap between vague mission and strategy statements to general operational actions; to facilitate a process by which the public sector can achieve strategic focus; and to shift the public sector's focus from programmes and initiatives to the outcomes that the programmes and initiatives aims

to achieve. Furthermore, Kaplan (2001:369) emphasised that the use of the BSC helps the public sector to avoid the illusion of having a strategy merely because it manages a diverse set of programmes and initiatives; and it assists the public sector to align initiatives, departments and individuals to work in ways that reinforce each other so that dramatic performance improvement can be achieved. However, Rahimnia and Kargozar (2016:373) posit that adapting the BSC to the public sector requires consideration of the sector-specific characteristics. Thus, the nature of the public sector should be differentiated from that of the private sector. As such, most public sectors face challenges in implementation with the original BSC structure that places the financial perspective on the top. Figure 2.3 below, illustrates the modifications proposed for applying the BSC within public sector.

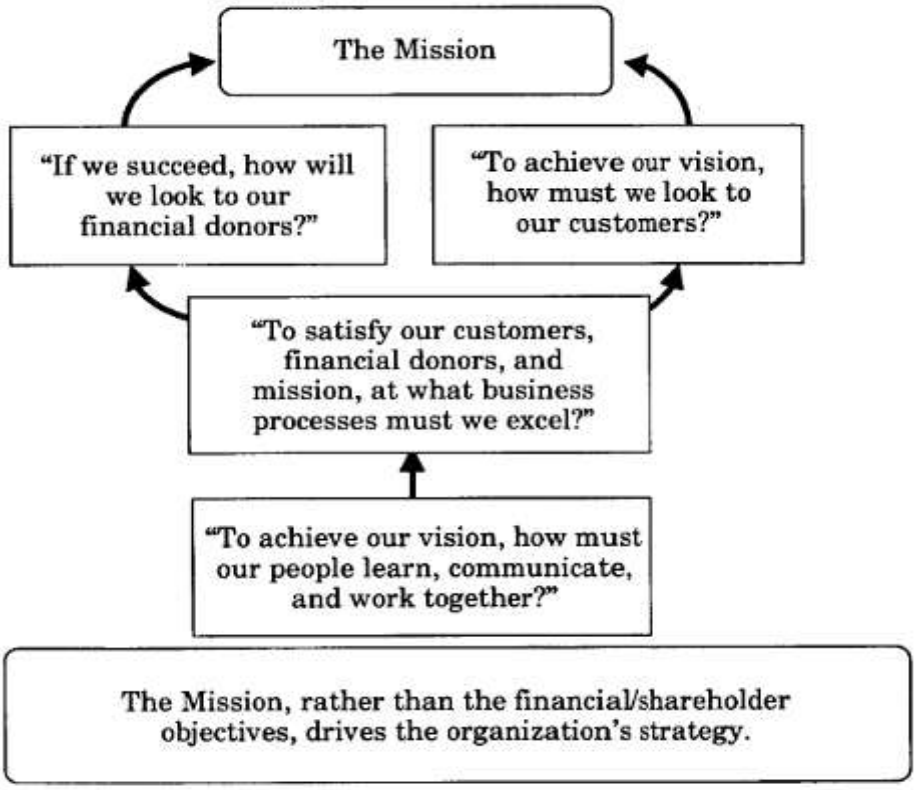


Figure 2.3:The balanced scorecard framework for the public sector

Source: Kaplan (2001:360)

In view of the above, Kaplan and Norton (2004:8) and (Kaplan 2001:360) proposed some modifications to the original BSC by placing mission at the top of the scorecard, followed by customer and finance on the same level, next is the internal perspectives

and finally, learning and growth perspectives at the bottom. The mission is placed at the top because public sector success is represented in achieving their mission (Kaplan & Norton 2004:8), and mission represents the accountability between the public sector and society (Kaplan 2001:360). Similarly, Niven (2003:32) suggested a different structure of the BSC for the public sector implementation. Figure 2.4 illustrates the modifications proposed for applying the BSC within public and non-profit organisations, where mission achievement and stakeholder value become dominant strategic considerations.



Figure 2.4: Balanced Scorecard for the Public and Non-profit sectors
Source: Niven (2003:32)

Figure 2.4 above, shows that in the public sector, mission is a high-level objective, hence its placement at the top of the BSC. Unlike the private sector where improving shareholders' value is the endgame, instead the public sector success is measured by how well it meets the needs of the customers or constituents or stakeholders (Kaplan & Norton 2004:7-8; Niven 2003:33-34; Kaplan 2001:360). Therefore, the public sector needs to modify and redefine its definition of 'customer' to encompass a broader

spectrum of stakeholders such as citizens, taxpayers and various community groups in order to successfully adopt the BSC (Kaplan 2001:360). Moreover, Niven (2003:32) indicates that the basic questions among the different scorecard perspectives can be modified to suit the public sector. Notably, however, is that strategy remains the core of the BSC regardless of whether it is used in the public sector or the private sector. Furthermore, Niven (2003:158-159) and Kaplan (2001:362) suggest that the BSC perspectives can be renamed, and new perspectives can be added to reflect the public sector's unique characteristics. Similarly, a study by Sharaf-Addin and Fazel (2021:59) stressed that there is a need for non-profit organisations to re-evaluate and re-design their BSC perspectives to better align with their unique missions and operational realities. These authors further found that customer satisfaction is put at the top of the strategy, followed by internal business, then learning perspectives, and finally, the financial perspective (Sharaf-Addin & Fazel 2021:68).

Various researchers have demonstrated the usefulness and successful adoption of the BSC in the public sector (Baird, Schoch & Chen 2012:161; Kaplan 2001:353). For instance, (Kaplan 2001:361) reported that the use of the BSC has helped many public sector organisations to improve their performance. In the context of this study, it can be argued that the BSC, including the Strategy Map, is suitable to improve the performance of public HEIs in Namibia. The next section discusses the application of the BSC in higher education.

2.6.3 The Balanced Scorecard in higher education institutions

As pointed out above in section 2.6.2, the use of the BSC is not limited to the private sector but is also applicable to the public sector, including higher education. Within higher education, the BSC is increasingly recognised as a strategic management system that translates institutional strategy into measurable objectives across multiple performance perspectives (Hladchenko 2015:169-171). Reda (2017:489) points out that the application of the BSC in higher education has become popular due to its capability to improve quality assurance and the management of HEIs. Accordingly, Alani et al (2018:690) established that implementing the BSC can assist higher education to align their activities to the institution's vision and strategy, improve communication, and monitor performance against strategic goals. Another explanation

for implementing the BSC could be competitive changes in the global environment and the demand for more accountability to the stakeholders (Ahmad & Soon 2015:64).

An extensive body of research has shown that successful implementation of the BSC in higher education has many benefits (Alani et al 2018:698; Reda 2017:497; Al-Hosaini & Sofian 2015:33; Fooladvand et al 2015:953; Sudirman 2012:203; Beard & Girardeau 2009:275). For instance, Sudirman (2012:203) investigated the implementation of the BSC in a HEI and found numerous benefits of using the BSC in resolving higher education management problems. A study by Reda (2017:497) focuses on the role of the BSC in quality assurance practices in higher education. The study found that the BSC is valuable in translating strategic objectives in teaching, research and community services into measurable, actionable targets; can support quality assurance practices; improves the development and execution of strategic plans; and effective in encouraging communication among different units of the university.

Current literature suggests that the BSC continues to be an effective strategic management framework within HEIs when adapted to institutional priorities and governance arrangements. Kiriri (2022:148-154) found that Kenyan universities successfully applied the BSC to strengthen strategic planning, improve institutional accountability and integrate financial and non-financial performance indicators. The study further demonstrated that the BSC enhanced communication between strategic and operational levels, thereby supporting more informed decision-making. These findings reinforce the view that the BSC has evolved beyond a performance measurement tool into a comprehensive SPMS for HEIs. Al-Hosaini and Sofian (2015:33) reviewed and investigated the effectiveness of the BSC in higher education and found that the BSC helps in determining strategic priorities; provides the structure for quality improvement; it promotes efficient use of resources; and helps focus activities to support the mission of the HEI.

Recent South African evidence further supports the importance of aligning institutional strategy with PMSs. Mofolo and Novukela (2024:1-2) argue that universities derive greater value from strategic performance management when institutional strategic plans, operational plans and individual PMSs are implemented as an integrated

management system rather than as independent organisational processes. Mofolo and Novukela's findings reinforce the argument advanced in this study that strategic performance management should facilitate strategy execution through continuous alignment between institutional objectives and operational performance.

Despite the benefits the BSC offers, there are challenges with its application in public higher education. One of the fundamental problems relates to achieving focus and alignment with organisational strategy (Kaplan 2001:358). According to Melnyk et al (2014:174) this may be attributed to a lack of understanding regarding the precise construct of alignment. Hence, for the BSC to be successfully implemented and aligned at all levels, it is imperative to provide regular employee training to cultivate proficiency in utilising the framework (Al-zwyalif 2012:119) and commitment and support from top leadership (Ahmad & Soon 2015:67).

Regarding the mode of BSC adaptation, there is no consensus on how the different perspectives should be structured or designed as configuration depends entirely upon the situational context (Reda 2017:493; Al-Hosaini & Sofian 2015:33; Senarath & Patabendige 2015:280). For example, Al-Hosaini and Sofian (2015:33) suggest the following non-financial perspectives as most relevant to public HEIs: community participation; innovation; and strategic partnership and scientific research excellence.

2.6.4 The Balanced Scorecard as a tool for strategic alignment

In strategic management literature, there is no monolithic model of strategic alignment. Over the years scholars have developed different models to study the concept of strategic alignment. According to Ayoup, Omar and Rahman (2015:5) the first model developed in 1967 by Lawrence and Lorsch was called the organisational fit model, followed by Leavitt's diamond model of organisational systems in 1972, then Peter and Waterman's McKinsey 7S model in 1982, later Nadler and Tushman's organisational congruence model in 1997, and finally the Synergy model in 2006 by Kaplan and Norton. Figure 2.5 below, illustrates the Synergy Model proposed by Kaplan and Norton (2006) for managing strategic alignment across multiple organisational units.

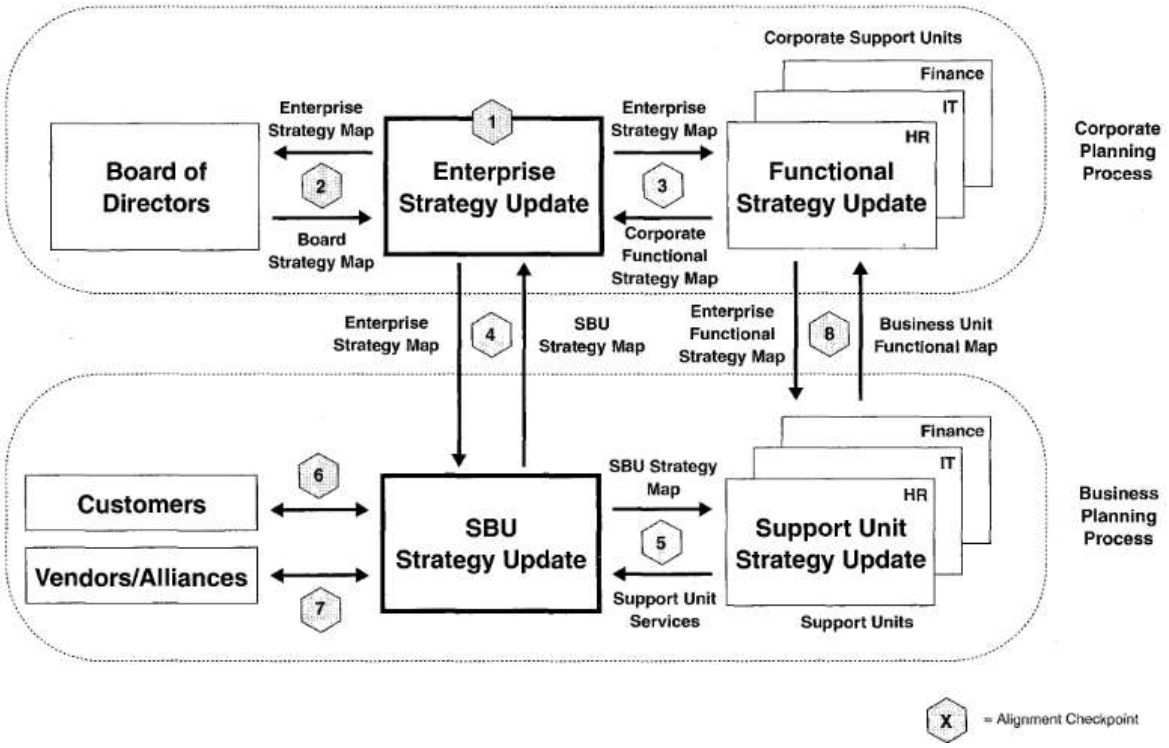


Figure 2.5: Synergy model-using the BSC to achieve corporate synergies
Source: Kaplan and Norton (2006:12)

The BSC has evolved from a performance measurement system into a strategic management and strategic alignment tool (Gomes & Romão, 2025:283; Ayoup, Omar, Kamal & Rahman 2016:86). Building on this evolution, Kaplan and Norton developed the Synergy Model to strengthen strategy implementation by aligning organisational units, support functions and individual objectives with organisational strategy. Figure 2.5 above, presents the Synergy Model and its role in facilitating strategic alignment. According to Strategic Direction (2006:17), the Synergy model is simply a "process of managing strategic execution" in order to achieve a higher organisational performance in a coordinated manner. Kaplan and Norton (2006:16) in their model emphasises eight check points which measure alignment: (1) clear strategic guidelines from corporate office to shape the operational-level strategic objectives; (2) board responsibilities alignment with priorities of the shareholder's needs; (3) corporate office alignment with support units priorities; (4) corporate office alignment with business units' strategies; (5) business units alignment with their support units' strategies; (6) business units alignment with customers' demands; (7) business units alignment with suppliers and alliances partners and (8) alignment between corporate supports units and business unit support units.

The development of the institutional Strategy Map serves as the point of reference and foundation for all Strategy Maps at functional levels in the Synergy model; from corporate office to corporate support, corporate office to business units, business units to support, customers, and suppliers (Kaplan & Norton 2006:248-257). Consequently, Strategy Maps and the BSC perspectives are the building blocks that facilitate alignment and integrates all units of the organisation to achieve synergies. Hence, organisational alignment can be achieved throughout the organisation; both vertically and horizontally by embedding the eight alignment check points in their planning process. Thus, it is important that every organisation must develop some alignment process and assign the responsibilities to the office of strategy management to coordinate the execution alignment process (Kaplan & Norton 2006:248-257). Although it is the top management that is responsible for formulating the strategy, it is also necessary to develop further steps to implement and execute the strategy. For that reason, it is clear that the Synergy model integrates the philosophy of the Strategy Maps and the BSC perspectives without necessarily and explicitly placing the four BSC perspectives on the model. However, the model implies that the four BSC perspectives are already embedded within theStrategy Maps which are subsequently cascaded to tvarious organisational structures at funcctional levels. This suggests that the Strategy Map and the BSC perspectives are the mechanisms for creating corporate synergies and implementing the strategy throughout the organisation. Strategic Direction (2006:16) emphasises that the Strategy Map facilitates organisational alignment by ensuring that all stakeholders are oriented towards and are informed by its strategic objectives.

In the context of this study, the BSC perspectives provide a framework for higher education to align its activities to the vision and strategy of the institution by translating the vision into an integrated set of objectives (Tjahjadi, Soewarno, Astri & Hariyati 2019:534, 537; Alani et al 2018:690-698). As Kaplan and Norton (2004:xi) argue, the BSC perspectives framework is a useful tool in aligning all organisational resources in order to focus on implementing organisational strategies. Strategic direction (2006:13) claim that aligned organisations achieve higher strategic performance because they focus on achieving their strategy. Recent research by (Oliveira et al 2024:61) found that the contribution of the BSC perspectives is widely recognised to achieve strategic focus and organisational performance by both managers of organisations with and

without BSC perspectives implementation. This study adopted the Synergy model of Kaplan and Norton (2006:12) to develop a strategic performance management framework to align HEIs' operational performance with organisational strategy.

2.6.5 Linkage between the Balanced Scorecard, Strategy Map, and the Synergy model

The link between the BSC, Strategy Map, and the Synergy model was highlighted in Chapter 1 (see Section 1.3.9). To understand the rational for using the Synergy model in this study, it is important to further clarify the linkage between the BSC, Strategy Map, and the Synergy model. Figure 2.6 below, summarises the linkage between the BSC, the Strategy Map and the Synergy Model, showing how strategic objectives are translated into operational measures and aligned across organisational levels.

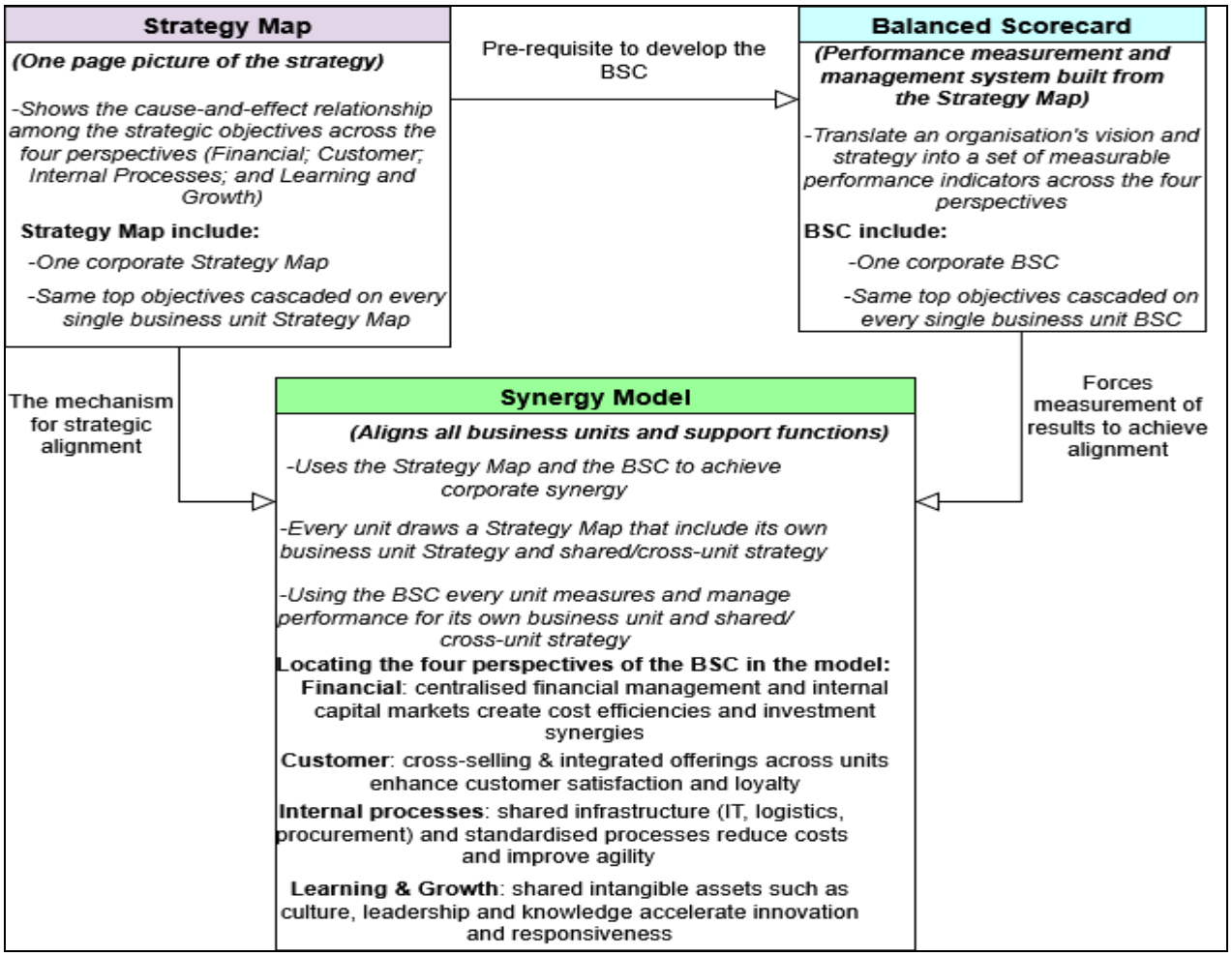


Figure 2.6: Link between BSC, Strategy Map and the Synergy model

Source: Author's own adaptation from Kaplan and Norton (2006; 2004; 1992)

Figure 2.6 above, summarises the linkage between the BSC, Strategy Map, and the Synergy model. As shown in the figure above, the Strategy Map is a pre-requisite in using the BSC (Al-Mawali 2023:569; Cokins 2020:2) and it serves as the mechanism to achieve strategic alignment (Kaplan & Norton 2006:40). This indicates that the Strategy Map feeds information directly to both the BSC and the Synergy model. Moreover, it then follows that for the BSC to be implemented effectively, management and performance measurement indicators must be built from the Strategy Map (Al-Mawali 2023:569; Kaplan & Norton 2004:52). Thus, when the BSC is used in this way, by building it from the Strategy Map, it helps to translate the organisation's vision (Al-Mawali 2023:569; Kaplan & Norton 2004:52). Cokins (2020:7) posits that the "Strategy Map and its derived Scorecard are navigational tools to guide the organisation to execute the strategy, not necessarily to formulate the strategy". Most importantly, the Strategy Map can only show one corporate Strategy Map and a single business unit Strategy Map. Similarly, the BSC deals with one corporate BSC and one single business unit BSC.

Figure 2.6 above, illustrates that both the Strategy Map and the BSC feed directly into the Synergy model. As pointed above, in Section 2.6.4, the Synergy model uses the Strategy Map and the BSCs at multiple levels to ensure that all units support the corporate strategy and each other (Kaplan & Norton 2006:40). This indicates that corporate synergy is just an extension and enhanced version of the single business unit Strategy Map and the single business unit BSC when it is applied to multi-unit-organisation. Kaplan and Norton (2006:5) stipulate that true corporate value comes from at least two sources: stand-alone value of each business unit and corporate synergy (additional value created by the cooperation among business units, and between units, and corporate headquarters). Therefore, the BSC, Strategy Map and the Synergy model are all linked to create organisational alignment and corporate value, which ultimately leads to sustainable value creation for stakeholders. However, the four perspectives of the BSC are not visible on the Synergy model but they exist on every BSC and Strategy Map (refer to Figure 2.6). Kaplan and Norton (2006) illustrate the missing link for creating and measuring corporate synergy without necessarily focusing on the development of the Strategy Map and the BSC's four perspectives. This infers that an organisation should first develop their full Strategy Map as well as the BSC separately before implementing the Synergy model. Hence,

the Synergy model is simply a process of managing strategy execution which helps to explain where and why alignment must happen across the organisation (Strategic Direction 2006:17).

Unlike earlier strategic alignment models that primarily describe organisational relationships, the Synergy Model explicitly demonstrates how institutional strategy can be cascaded across organisational levels through linked Strategy Maps and BSC. This characteristic makes the model particularly relevant to universities, where institutional performance depends upon alignment between institutional strategy, faculties, academic departments and administrative support units (Kaplan & Norton, 2006:281-310).

2.6.6 The cascading or strategic alignment process

In order for this study to successfully develop a strategic performance management framework for aligning operational performance with organisational strategy in Namibian public universities, it is imperative to understand the strategic alignment process. Even though, a generally accepted definition of alignment remains elusive (Gomes & Romão 2025:283; Melnyk et al 2014:). Gomes and Romão (2025:295) and Niven (2003:239) suggest that alignment is a process of cascading the BSC at every level of the organisation by identifying the high-level strategic objectives and developing operational measures at operational-level, which contribute to the overall organisational success. Drawing from the BSC literature, the strategic alignment process in higher education involves a number of steps such as; (1) adopting a high-level institutional developed BSC; (2) clear communication of mission, value and strategy; (3) developing a departmental or/ faculty BSC; (4) reviewing the linkage and addressing any gap in cascading; and (5) conducting ongoing monitoring and evaluation. A short discussion of these steps follows below:

Step 1: Adopting the high-level institutional developed BSC

The process of strategic alignment begins when the high-level institutional BSC has been adopted and finalised (Eftimov et al 2016:37; Minnaar 2010:105; Niven 2003:233). Numerous scholars have emphasised that at this stage, management involvement is required to play a key a role in crafting the mission, vision and strategy at the organisational level by performing a strategic analysis (Alan et al 2018:698;

Gebczynska 2016:1083). As a result, this will facilitate the framing of the Strategy Map for the organisation by identifying all cause and effect relationships among the four different perspectives (Albertsen & Lueg 2014:432; Cardoso & Trigueiros 2007:12; Thomas 2007:40). Kaplan and Norton (2004:10) indicate that a Strategy Map provides the missing link between strategy formulation and implementation. Therefore, it follows that every BSC, at all levels of the organisation, should link back to the high-level institutional BSC.

Step 2: Clear communication of mission, vision and strategy

Higher education can achieve alignment by clearly communicating its mission, vision and strategy across departments or faculties. According to Thomas (2007:40) this requires strong leadership from deans to ensure that the institution's mission, vision and strategy is understood by all. As a consequence, this approach would foster widespread engagement and motivation across the entire workforce, establishing strategy as a collectively shared responsibility (Cardoso & Trigueiros 2014:12; Kaplan & Norton 2001:152).

Step 3: Developing a departmental or faculty BSC

This step involves cascading the high-level institutional BSC into additional complementary BSCs (Eftimov et al 2016:37; Minnaar 2010:105; Niven 2003:235; Kaplan & Norton 2001:152). This is achieved by translating the institutional mission, vision and strategy into operational activities (Eftimov et al 2016:37; Gębczyńska 2016:1083; Kaplan & Norton 2001:147). Therefore, once this milestone is achieved, the department or faculty can proceed to select a limited number of strategic objectives aligned with their respective missions to execute effectively (Brown 2012:44; Niven 2003:235). Although departments and faculties align with high-level institutional strategy, they should establish their own operational metrics to actively advance these broader strategic objectives (Niven 2003:236; Kaplan & Norton 2001:149).

Moreover, Cardoso and Trigueirosc (2007:14) argue that as the BSC is cascaded to operational-levels, the number of institutional objectives and measures a department or faculty can influence decreases. As a result, this would assist deans and other managers to focus and set priorities in order to achieve the long-term institutional strategy (Thomas 2007:40).

Step 4: Reviewing the linkage and address any gaps in cascading

All BSCs should be reviewed and address any gaps in cascading to ensure that there is synergy between the institutional BSC and departmental BSC. Niven (2003:236) emphasises that it is critical for departments and faculties to systematically review the cascaded BSC to guarantee absolute alignment with the institution's high-level strategy. In order to close any gaps in alignment, Minnaar (2010:109) proposed the following set of questions that should guide departments or faculty to achieve alignment:

a) Are the goals, objectives and activities aligned with the strategy and adequately formulated within the context of the planning priorities of the department?
b) Does the strategy add value (in terms of performance indicators and targets) to the achievement of high-level institutional strategy?

Keeping these questions in mind when cascading the BSC will result in authentic alignment, leading towards the objectives and measures found in the high-level institutional strategy. Minnaar (2010:109) argues that emphasis should be placed on achieving purpose alignment and quality contribution for each institutional strategy. Purpose alignment entails the congruence between overarching institutional strategies and department and faculty priorities, specifically, regarding how strategic objectives translate into corresponding performance indicators. On the other hand, quality contribution denotes the extent to which local strategies advance towards faculty targets relative to quantifiable deliverables.

Step 5: Conducting ongoing monitoring and evaluation

Conducting ongoing monitoring and evaluation enables timely tracking of results to ensure any modification to the existing strategy if any (Gębczyńska 2016:1083). For the organisation to achieve this, it requires that the BSC perspective should at least be automated, as this is crucial in executing strategy (Eftimov et al 2016:37; Cardoso & Trigueiros 2007:13). This final step allows also the department or faculty to identify and train BSC champions responsible for monitoring implementation in order to ensure alignment (Brown 2012:48; Jayashree & Hussain 2011:79; Cardoso & Trigueiros 2007:7). In this regard, the BSC perspective serves as a learning process (Gębczyńska 2016:1083; Thomas 2007:40; Niven 2003:232) and reinforces new cultural values (Kaplan & Norton 2001:155).

2.7 THEORETICAL LENS OF THE STUDY

2.7.1 The role of theory in strategic performance management research

Theoretical perspectives provide a framework for explaining organisational behaviour, interpreting empirical findings and guiding framework development. In strategic performance management research, theory assists in understanding how organisations formulate strategy, manage performance and interact with stakeholders to achieve organisational objectives. Since this study seeks to develop a strategic performance management framework that aligns operational performance with organisational strategy in Namibian public universities, an appropriate theoretical lens is required to explain both organisational performance and stakeholder relationships.

2.7.2 Managerialism as an alternative theoretical perspective

Higher education governance has evolved considerably over the past few decades. Traditionally, universities were characterised by academic freedom, institutional autonomy and collegial decision-making (Kadhila & Iipumbu 2019:14; Carvalho & Diogo 2018:20; Jarernsiripornkul & Pandey 2018:290). More recently, however, NPM reforms have introduced managerial principles into university governance (Kallio et al 2016:685). Managerialism promotes the efficient use of resources through planning, performance measurement and control systems, encouraging universities to operate more like business organisations (Dal Molin et al 2017:257; Kallio et al 2016:686).

Although managerialism has strengthened accountability and organisational efficiency, it has also attracted criticism for reducing academic autonomy and collegial governance while increasing managerial control (Ajayan & Balasubramanian 2020:147; Kadhila & Iipumbu 2019:14; Dal Molin et al 2017:258). Consequently, conflicts have emerged between managerial practices and the traditional values of higher education (Kallio et al 2016:703).

Although managerialism provides a compelling framework for explaining contemporary strategic performance management practices, this study argues that it serves as an inadequate singular theoretical lens. Namibian public universities are autonomous institutions that remain accountable to multiple stakeholders and therefore require governance approaches that balance managerial flexibility with stakeholder participation and institutional autonomy.

2.7.3 Stakeholder theory

Stakeholder Theory assumes that organisations both influence and are influenced by stakeholders whose interests affect organisational performance and goal achievement (McCann, Hutchison & Adair 2021:1507; Simmons & Lovegrove 2005:496). Within higher education, these stakeholders include government, governing councils, students, employees, employers, alumni, donors and the wider community (Langrafe et al 2020:4; Soewarno & Tjahjadi 2020:1745).

Although Namibian public universities enjoy considerable institutional autonomy, this autonomy does not eliminate the need for accountability, stakeholder engagement and appropriate performance controls (Matengu et al 2014:84). Stakeholder Theory therefore recognises that university management should implement strategic performance management practices that safeguard stakeholder interests while supporting institutional effectiveness (Soewarno & Tjahjadi 2020:1745).

Recent literature further argues that universities create greater value when stakeholder relationships are characterised by information sharing, mutual trust, stakeholder participation in decision-making and the integration of stakeholder interests into strategic planning (Langrafe et al 2020:1-2). Consequently, institutional success depends on universities' ability to identify their stakeholders and respond effectively to their expectations (Syed, Singh, Agrawal & Spicer 2024:219; Langrafe et al 2020:2; Simmons 2008:466).

2.7.4 Justification for selecting stakeholder theory

Both Managerialism and Stakeholder Theory contribute to understanding strategic performance management in higher education. Managerialism explains the use of strategic planning, performance measurement, accountability and organisational control to improve efficiency (Pollitt & Bouckaert 2017:65-72). However, this study transcends conventional management techniques by proposing a strategic performance management framework that directly aligns operational performance to organisational strategy within Namibian public universities governance.

Stakeholder Theory provides a more appropriate overarching lens because public universities operate within complex governance environments involving multiple stakeholders with diverse expectations regarding teaching, research, community engagement, graduate outcomes and accountability for public resources (Chinta et al

2016:999). The theory recognises that organisational performance is shaped not only by internal management systems but also by stakeholder relationships, participation and accountability.

The theory aligns directly with the objectives of this study. It provides the conceptual basis for examining existing strategic performance management practices and factors affecting institutional performance (Research Objectives 1 and 2), while informing the development of a strategic performance management framework that integrates organisational strategy, stakeholder accountability and operational performance (Research Objectives 3 and 4). Furthermore, it complements the qualitative multiple-case study design by facilitating the inclusion of perspectives from academic managers, administrative managers, Student Representative Council (SRC) members and representatives of the NCHE.

Accordingly, Stakeholder Theory serves as the overarching theoretical lens for this study, while managerialism remains an important complementary perspective for understanding strategic planning, performance measurement and organisational control. This combination enables the proposed framework to balance institutional autonomy, stakeholder accountability and strategic performance management within the context of Namibian public universities.

2.8 CONCEPTUAL FRAMEWORK

A conceptual framework is a logical structure constructed by the researcher from several sources reflecting the researcher's own thinking about the research study (Kivunja 2018:47). Similarly, Grant and Osanloo (2014:16) view a conceptual framework as the researcher's own understanding in studying the identified research problem and the relationship that exists between the different variables in the study. Typically, such a framework is depicted graphically or visually of how ideas in a study relate to one another. In this regard, Van de Waldt (2020:5) posits that a conceptual framework consists of the following basic components, for instance it is drawn by indicating a box for each concept, lines and arrows to show relationships.

There is no single, or right method of constructing or developing a conceptual framework. Van de Waldt (2020:5), proposed for a structured approach to this process,

which includes selecting a research topic; isolating keywords from the title to map their conceptual relationships; conducting a thorough literature review to identify relevant variables; or adapting and expanding upon an existing framework. Ultimately, the proposed initial conceptual framework directly addresses the core research problem by providing a systematic approach to integrating organisational strategy with operational performance. This integration ensures that the university's mission and vision are effectively realised. Figure 2.7 below, presents the initial conceptual framework developed to guide this study.

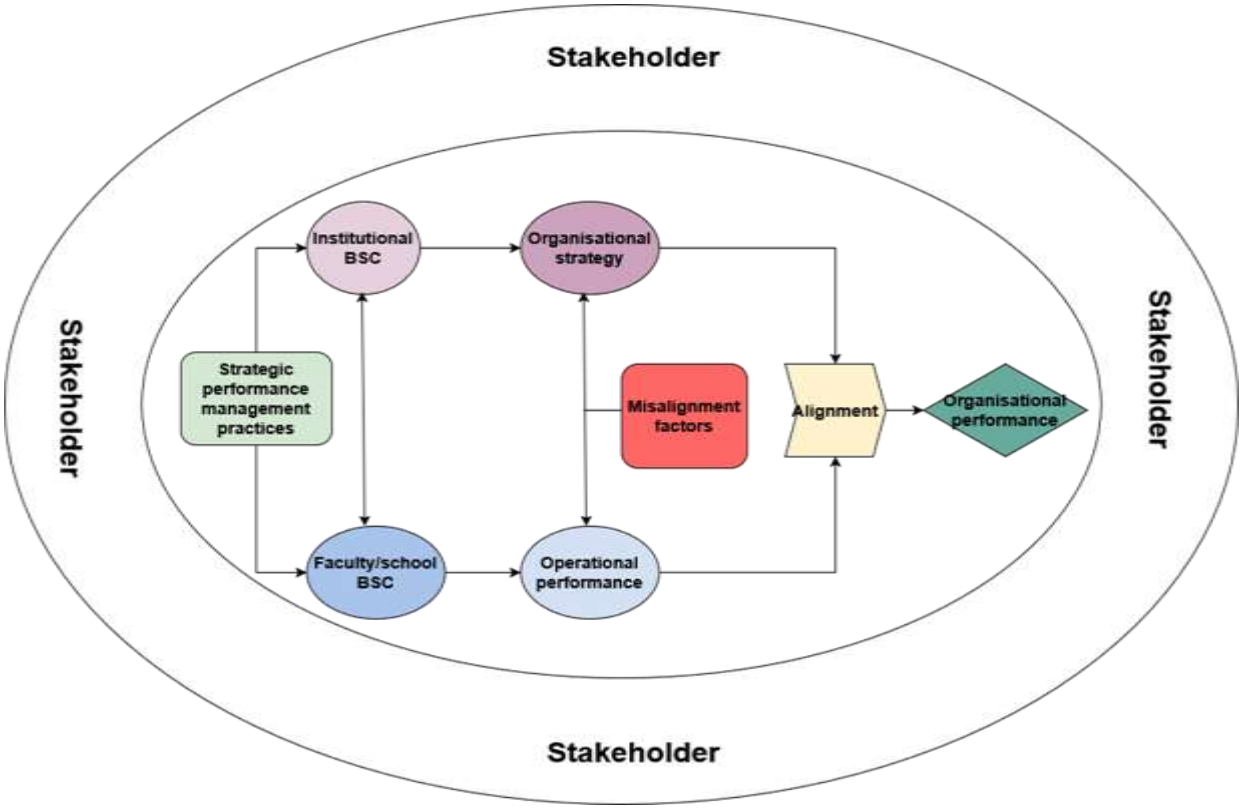


Figure 2.7: Initial Conceptual framework to align operational performance with organisational strategy

Source: Author's own

The proposed initial conceptual framework presented in Figure 2.7 above, highlights a critical issue within Namibian public universities. Misalignment between organisational strategy and operational performance creates significant burdens across various stakeholder groups such as students, staff, government, and the wider community. The proposed initial framework comprises of the following concepts: Stakeholder, strategic performance management practices, Institutional BSC, Faculty

or school BSC, organisational strategy, operational performance, misalignment factor, alignment and organisational performance.

The framework suggests that strategic performance management practices have an impact on the development of the BSC at institutional as well as at faculty level, the developed BSC should be cascaded to operational-levels creating alignment of strategies between the two developed BSCs, on one hand, the outcome of the approved institutional BSC results in a clear formulated organisational strategy. On the other hand, institutional strategy is translated into operational activities with the aim of improving operational performance. While vertical alignment is often expected to emerge logically once institutional strategy is translated into operational levels, this seamless integration rarely materialises due to a multitude of organisational factors.

The initial conceptual framework posits that such misalignment primarily arises when organisational strategy fails to effectively translate into daily operations, thereby hindering overall institutional performance and stakeholder satisfaction. Consistency between operational performance and organisational strategy implementation. should lead to improvement in organisational performance. The study contends that alignment between operational performance and organisational strategy is created when there is consensus between the two elements.

2.9 SUMMARY

This chapter reviewed literature on strategic performance management and its role in aligning organisational strategy with operational performance in HEI. The review demonstrated that strategic performance management has evolved from traditional performance management approaches into an integrated management process that supports strategic planning, implementation, performance measurement, monitoring and organisational learning. It further examined the evolution of strategic performance management in the public sector and higher education, contemporary strategic performance management practices, and the organisational factors influencing their effectiveness.

The review revealed that, although considerable research has examined individual performance management practices and organisational performance, limited attention

has been dedicated to strategic performance management as an integrated organisational process for aligning organisational strategy with operational performance. This gap is particularly evident within African public universities and the Namibian higher education context. To address these gaps, the study adopts Kaplan and Norton's (2006) Synergy model as a guiding framework for developing a strategic performance management framework tailored to Namibian public universities.

The chapter also established the theoretical and conceptual foundation of the study by reviewing strategic alignment, organisational performance and the BSC, together with complementary theoretical perspectives. Collectively, the literature provides the rationale for the present study and supports the development of a strategic performance management framework for aligning organisational strategy with operational performance in Namibian public universities. The next chapter presents the strategic performance management in the Namibian public higher education context.

CHAPTER 3

STRATEGIC PERFORMANCE MANAGEMENT IN THE NAMIBIAN PUBLIC HIGHER EDUCATION CONTEXT

3.1 INTRODUCTION

The previous chapter reviewed theoretical and empirical literature on strategic performance management and its role in aligning organisational strategy with operational performance in HEIs. Building on this foundation, the purpose of this chapter is to contextualise the study within the Namibian public higher education sector by examining the historical, legislative and institutional environment in which strategic performance management is implemented.

Traditionally, universities were regarded as institutions responsible for teaching, research and community service (Yong 2015:2). However, their role has evolved to include supporting national development, innovation, competitiveness and economic growth (Amukugo 2017:85). In Namibia, public universities have been recognised as strategic national institutions responsible for supporting the country's socio-economic development agenda and the achievement of national development priorities (Du Plessis & Keyter 2019:76).

The expanding role of universities has been accompanied by increasing demands for accountability, transparency and improved institutional performance. Consequently, governments worldwide, including Namibia, have introduced policy and regulatory reforms requiring public universities to demonstrate effective stewardship of public resources and measurable institutional outcomes (Mizrahi 2021:294; Yong 2015:2-3). Within this environment, strategic performance management has emerged as an important governance mechanism for translating institutional strategy into operational performance, strengthening accountability and supporting evidence-based decision-making. Despite these developments, the implementation of strategic performance management within public universities remains influenced by the broader national policy, governance and funding environment. Understanding this context is therefore essential for examining how strategic performance management supports the

alignment of organisational strategy with operational performance in Namibian public universities.

Accordingly, this chapter traces the historical development of higher education in Namibia before examining the legal and policy framework, national higher education goals, governance arrangements of public universities. It further reviews the current strategic performance management practices, together with the challenges and opportunities influencing their implementation. The chapter provides the contextual foundation for understanding the empirical findings presented in the subsequent chapters.

3.2 HISTORICAL PERSPECTIVES ON EDUCATION IN NAMIBIA

Understanding Namibia's current education system requires an examination of its historical development, which can be broadly divided into three periods: pre-colonial, colonial, and post-colonial (Amukugo 2017:68-92; Dahlström 2002:69; Hopson 2001:129). During the pre-colonial period, education was primarily informal and transmitted through observation, storytelling, and cultural practices (Dahlström 2002:70; Amukugo 1993:33). This challenges the notion that education did not exist before colonialism (Assie-Lumumba 2006:25). Formal education was later introduced by missionaries, mainly to promote Christianity, which influenced traditional practices and social structures (Dahlström 2002:73; Amukugo 1993:40).

During the German colonial period, education opportunities for the black population were limited, as colonial authorities considered education unnecessary for Africans (Hopson 2001:127). In contrast, education for white children was prioritised (Dahlström 2002:76). The South African apartheid regime continued this discriminatory education system through policies that restricted educational opportunities for black Namibians and reinforced racial inequalities (Dahlström 2002:790; Hopson 2001:128). Although reforms such as the introduction of the Bantu education system expanded access, significant challenges remained, including inadequate resources, limited access, and unequal educational opportunities (Amukugo 1993:62-70).

Following independence in 1990, the Namibian government prioritised the transformation of the education system to address historical inequalities and promote equitable access to education (Coombe 1993:64). Given that this study focuses on higher education, the following section discusses the development of higher education in Namibia and its evolution in the post-colonial era.

3.3 THE DEVELOPMENT OF HIGHER EDUCATION IN NAMIBIA

The history of higher education in Namibia is less documented than that of basic education. According to the Higher Education Act 26 of 2003, higher education refers to learning programmes leading to qualifications above Grade 12, excluding vocational education and open learning offered by the Namibia College of Open Learning (GRN 2003:3). Tertiary education emerged in Namibia during the late 1950s and early 1960s; however, access was characterised by colonial inequalities, with limited opportunities for black Namibians (Matengu, Likando & Kangumu 2013:188; Cohen 1994:171-188). Early post-secondary institutions, mainly established by churches, focused largely on teacher training (Matengu et al 2013:188).

In the 1980s, the Academy was established in Windhoek as Namibia's first HEI, initially offering teacher and secretarial training (Du Plessis & Keyter 2019:71; Amukugo 2017:85; Tyobeka & Kgabi 2016:62; Matengu et al 2013:189). In 1985, the Academy was restructured into three sections: a university, a Technikon, and the College for Out-of-School Training (COST), providing degree, diploma, and vocational qualifications respectively (Du Plessis & Keyter 2019:71; Tyobeka & Kgabi 2016:62; Coombe 1993:65). Despite these developments, access remained unequal, with black Namibians under-represented and restricted in some fields of study (Adongo 2010:134; Coombe 1993:61).

Following independence, reforms were introduced to address historical inequalities in higher education. The 1991 Presidential Commission on Higher Education recommended the dissolution of the Academy and the establishment of independent public HEIs (Du Plessis & Keyter 2019:71; Tyobeka & Kgabi 2016:62; Matengu et al 2013:189). This led to the establishment of the UNAM in 1992 and the Polytechnic of Namibia (PON) in 1994, which was later transformed into the NUST in 2015. The post-independence period also saw the growth of private HEIs and government efforts to

strengthen higher education as a driver of human development and Namibia's Vision 2030 goal of becoming a knowledge-based economy (Du Plessis & Keyter 2019:74). Table 3.1 provides a chronological summary of higher education in Namibia.

Table 3.1: A summary of the development of higher education in Namibia

Phase 1 Pre-colonial period	1950 – 70	Missionary efforts laid the foundation for post-secondary and tertiary education
Phase 2 Pre-independence period	1979 – 80	The first plan to establish a national higher education system was implemented leading to the creation of the Academy for Tertiary Education in 1980.
	1985	The Academy was divided into University, Technikon, and Vocational sections.
Phase 3 Establishment of the UNAM and PON	1990 – 1992	Following independence, UNAM was established in 1992. The Technikon and COST merged in 1994 to form the PON.
Phase 4 Establishment of Private Higher Education Institutions	1994	The IUM was established in 1994 as a non-degree-awarding institute and accredited as a university in 2002.
Phase 5 Expansion of UNAM and transformation of PON into NUST	2008 – 15	The integration of agricultural and teacher training colleges took place between 2008 and 2010. In 2015 PON transformed into NUST.

Source: UNESCO (2016:73) and Cohen (1993:171)

Table 3.1 demonstrate that the development of higher education in Namibia can be categorised in five phases. The initial phases of the higher education development, particularly Phase 1 and a portion of Phase 2, prior to the Academy's division into three distinct academic sections, do not meet the criteria for higher education as defined by the Higher Education Act 26 of 2003. In Namibia, higher education was only formally developed from 1985 with the restructuring of the Academy into three academic sections. Phase 3 shows that after independence, in the early 1990s, the Academy was dissolved to establish the UNAM and the PON as state-funded public HEIs.

During Phase 4, IUM, Namibia's first private HEI was founded in 1994 and since then more private HEIs have been registered, offering post-secondary education, but they are not classified as HEIs. The period from 2008 – 2015 categorised as Phase 5 is pivotal in the development of higher education. The government of Namibia formulated strategies to address the goal of human development and the achievement of the country's future vision, that of becoming a knowledge-based economy by the year 2030 (Du Plessis & Keyter 2019:74). This period resulted in the expansion of UNAM and the transformation of NUST for these institutions to contribute successfully to government efforts.

The growth of Namibia's higher education sector has been accompanied by significant policy and legislative reforms aimed at improving institutional governance, quality assurance and accountability. These reforms recognise that public universities must operate as autonomous institutions while remaining accountable for the effective utilisation of public resources and the achievement of national development objectives (GRN 2003:14-18).

In recent years, the role of public universities has expanded beyond traditional teaching functions to include research, innovation, entrepreneurship, community engagement and contribution to the national knowledge economy. Consequently, universities are increasingly expected to demonstrate institutional effectiveness through strategic planning, performance management and continuous quality improvement. Similar trends have been observed across African higher education systems, where governments increasingly emphasise accountability, institutional performance and value for public investment (Mofolo & Novukela 2024:3-5; Kiriri 2022:148-154).

3.4 THE LEGAL FRAMEWORK FOR PUBLIC HIGHER EDUCATION IN NAMIBIA

This section presents a discussion on relevant policies and regulations governing Namibian higher education.

3.4.1 The Constitution of the Republic of Namibia

The Constitution of the Republic of Namibia is the supreme law of the country as enshrined in Article 1 (GRN 1998). Therefore, all legislation must conform to the

provisions of the Constitution. Article 20 guarantees the right to education for all persons, including access to higher education, regardless of race, gender, or ethnicity (GRN 1998:14). This constitutional provision establishes education as a fundamental human right and places responsibility on the government to ensure its accessibility (UNESCO 2016:47). Consequently, education was positioned as a tool for promoting equality, national unity, and addressing the legacy of apartheid (Amukugo 2017:73; Swarts 2003:3). The Constitution therefore provides the overarching framework for accountability and governance, while specific legislation regulates the monitoring and evaluation of HEIs.

3.4.2 Namibia Vision 2030

Following independence, Namibia adopted strategic planning as a mechanism to guide national development and introduced Vision 2030 as the country's long-term development framework (GRN 2000:38). Vision 2030 aims to transform Namibia into a "prosperous and industrialised nation" through human resources, social equity, and sustainable economic growth (GRN 2000:38). This vision 2030 is implemented through successive NDPs, having a five-year cycle beginning with NDP1 from 1995 – 2000 (Amukugo 2017:79; World Bank 2009:6; GRN 2000:38). However, scholars have questioned the feasibility of achieving these ambitious goals due to limited clarity on implementation mechanisms (Amukugo 2017:80-81; World Bank 2009:6).

A key objective of Vision 2030 is the transformation of Namibia into a knowledge-based society (GRN 2000:41). This places an enormous responsibility on higher education to unlock the door to a knowledge-based society and ensure attainment of the long-term national development goals (NPC 2025:162; Du Plessis & Keyter 2019:76; NCHE 2012:8). Consequently, public universities, which continue to receive state funding, are expected to implement PMSs aligned with national development priorities (Du Plessis & Keyter 2019:76; UNESCO 2016:47).

3.4.3 The Higher Education Act (Act 26 of 2003)

During the first 13 years of independence, higher education in Namibia was criticised for a lack of a governing framework to coordinate the sector. As a result, the Higher Education Act 26 of 2003 was enacted to establish a coordinated governance framework for Namibia's higher education sector (Amukugo 2017:87; Matengu et al

2014:87; GRN 2003:2). The Act provides for the establishment, objectives, functions and composition of the NCHE, as well the registration and regulation of private HEIs, funding arrangements for public institutions, and mechanisms for institutional accountability (GRN 2003:2).

The Act positions NCHE as the key regulatory body responsible for promoting quality assurance and coordination within the higher education sector. While institutions expect NCHE to provide effective monitoring and evaluation mechanisms (NCHE 2010:25), concerns have been raised regarding limited internal capacity and reliance on external expertise (Matengu et al 2014:91-92). Nevertheless, combining internal and external expertise is recognised as consistent with good governance practices (Hangula et al 2018:3).

3.4.4 Establishment and legal mandate of Namibian public universities

The establishment and operations of Namibia's public universities are governed by specific Acts of Parliament, which provide their legal foundation, governance structures, and institutional mandates. The UNAM was established in August 1992 through the UNAM Act 18 of 1992, while the PON was established in November 1994 and later transformed into the NUST in 2015 through the NUST Act 7 of 2015 (NUST 2018:8). These developments resulted in Namibia having two public universities. The UNAM Act 18 of 1992 and the NUST Act 7 of 2015 define the administration, governance, functions, and objectives of the two institutions. Table 3.2. below summarises the aim of UNAM and NUST as provided for in the Universities' Acts.

Table 3.2: A comparison of the aims of UNAM and NUST

	UNAM	NUST
1.	To provide higher education, undertake research, advance and disseminate knowledge	To contribute to knowledge creation and advance knowledge with emphasis on applied research
2.	To provide extension services	To engage in national and international partnerships and cooperation
3.	To encourage the growth and nurturing of natural expression within the context of the Namibian society	To drive, promote and facilitate technology development and technology transfer and innovation and diffusion
4.	To further training and continuing education	To preserve and promote the traditional and constitutional principles of institutional autonomy and academic freedom
5.	To contribute to the social and economic development and to foster relationships with any person or institution	To support and contribute to economic and social development

Source: UNAM Act 18 of 1992:3 and NUST Act 7 of 2015:4

As summarised in Table 3.2, both universities share similar mandates, including advancing knowledge, providing higher education, conducting research, and contributing to national social and economic development. However, NUST places greater emphasis on applied research, technology development, innovation, and technology transfer, reflecting its science and technology orientation.

3.5 MAIN GOALS FOR THE PUBLIC HIGHER EDUCATION SECTOR IN NAMIBIA

Strategic performance management is fundamentally concerned with achieving organisational goals (Oliveira et al 2024:44; Roos 2011:451). Consequently, understanding the national goals for higher education is essential for public universities to effectively manage and align institutional performance with national priorities. Following independence, Namibia adopted the Education for All policy to transform the education system and address historical inequalities inherited from the colonial era (Likando & Wolhuter 2013:150; Dahlström 2002:83; Ministry of Education and Culture 1993:32). In line with Vision 2030, the higher education sector continues to be guided by four overarching goals: access, equity, quality, and democracy (Ministry of Education and Culture 1993:32).

These goals seek to expand access to higher education, promote equitable opportunities through redressing past imbalances, improve the quality of teaching, learning and institutional performance, and strengthen democratic governance through stakeholder participation and accountability (Ministry of Education and Culture 1993:32-42). They remain the principal indicators for evaluating higher education performance and advancing Namibia's national development agenda (NCHE 2023:13; Dahlström 2002:121; Ministry of Education and Culture 1993:36). However, despite progress in student enrolment, concerns remain regarding the sector's ability to fully achieve these objectives (NPC 2025:162; Hangula et al 2018:1). This highlights the need for public universities to strengthen strategic performance management and align operational activities with institutional strategies and national development priorities.

3.6 GOVERNANCE IMPLICATIONS FOR STRATEGIC PERFROMANCE MANAGEMENT

Governance in public higher education extends beyond legislative compliance to include strategic accountability, institutional effectiveness, and organisational performance (Pollitt & Bouckaert 2017:65-72). Universities operate within complex accountability environments involving multiple stakeholders, including government, councils, staff, students, employers, and society, whose expectations influence institutional priorities such as teaching quality, research, financial sustainability, and societal impact (Langrafe et al 2020:4; Soewarno & Tjahjadi 2020:1745). Effective governance therefore provides the conditions for strategic alignment by linking institutional strategies with operational plans, performance measures, monitoring, and organisational learning (Kaplan & Norton 2008:157-158; Kaplan & Norton 2006:87).

University governance and strategic performance management are interconnected processes. Governance provides strategic direction and accountability, while strategic performance management enables institutions to monitor progress towards strategic objectives (Anuforo et al 2019:9). University governance refers to the role of governing bodies in establishing rules and determining strategies for achieving institutional goals (Sam 2016:417). Various governance models exist, including faculty, corporate, trustee, stakeholder, and amalgam models, reflecting different approaches to decision-making and accountability (Sam 2016:417).

The evolution of higher education governance has been influenced by increasing demands for competitiveness, efficiency, effectiveness, and accountability, as well as declining government funding (Sam 2016:417-419; Melo et al 2010:234). Traditionally, universities operated through collegial academic governance and relied heavily on state funding (Abugre 2018:327; Carvalho & Diogo 2018:20; Sam 2016:418). However, contemporary higher education has shifted towards more managerial governance approaches that emphasise accountability and performance outcomes (Ajayan & Balasubramanian 2020:147; Melo et al 2010:237).

In Namibia, the University Acts of UNAM and NUST, provide for structures including the Chancellor, Vice-Chancellor, Council, Senate, staff, and students (NUST 2015:4; UNAM 1992:3). The Council serves as the highest governance body responsible for institutional oversight, while Senate oversees academic matters (Matengu et al 2014:88-89). These structures reflect both strategic and operational levels of governance. However, the dominance of academic staff within governance structures has raised concerns regarding institutional accountability and financial management capacity (Sam 2016:418), contributing to the shift towards more managerial governance approaches.

Public universities are accountable to both internal and external stakeholders, particularly because they are funded by the state (Jarernsiripornkul & Pandey 2018:291; Melo et al 2010:237). This has resulted in a governance model that balances institutional autonomy with accountability for achieving national priorities (Carvalho & Diogo 2018:20; Matengu et al 2014:93). Although Namibian public universities enjoy considerable autonomy in institutional, academic, and financial matters (Jarernsiripornkul & Pandey 2018:290; Matengu et al 2014:87), autonomy also requires transparency, effective governance, and accountability to stakeholders (Ministry of Education and Culture 1993:113).

The increasing emphasis on accountability is evident through government efforts to collect performance information for monitoring purposes (NCHE 2018:iv; Matengu et al 2014:94). Consequently, PMSs have become important instruments for strengthening institutional accountability and aligning operational activities with strategic priorities (Christopher 2020:3; Almohtaseb et al 2019:326). However,

successful implementation depends on effective governance, leadership commitment, transparency, and supportive organisational systems (Karuhanga & Werner 2013:223, 236). The following section discusses factors affecting the performance of Namibian public universities.

3.7 CURRENT STRATEGIC PERFROMANCE MANAGEMENT PRACTICES IN NAMIBIAN PUBLIC UNIVERSITIES

SPM has evolved from traditional performance measurement towards integrated systems that align organisational strategy with operational activities and institutional outcomes (Teixeira et al 2024:423; Kaplan & Norton 2008:7-9). In higher education, increasing accountability, resource constraints, and stakeholder expectations have accelerated the adoption of SPM practices (Kiriri 2022:146; Kallio et al 2021:138).

In Namibia, performance management reforms were introduced after independence through merit assessment and efficiency rating systems, which were later replaced by a performance appraisal system and, subsequently, a new PMS in 2005 to improve public sector performance and support Vision 2030 (Nelongo 2016:4; Olufemi 2014:93; GRN 2005:23). Despite these reforms, implementation has remained problematic (Nshimyimana & Rabie 2024:127; Nelongo 2016:vi).

Within public higher education, strategic performance management is primarily implemented through strategic planning, quality assurance systems, staff appraisal, student evaluations, annual reporting, performance reviews, budgeting, and the higher education funding framework (Amadhila 2025:8; Nuuyoma & Shikalepo 2024:5423; Kambonde 2021:225; Kadhila & Iipumbu 2019:8; NCHE 2015:3, 10; NCHE 2009). Established under Section 33 of the Higher Education Act 26 of 2003, the funding framework promotes fairness, transparency, efficiency, and accountability in allocating public funds, while serving as a planning, monitoring, and evaluation mechanism to support national higher education priorities (NCHE 2015:8-10; GRN 2003:14). The framework has also addressed earlier concerns relating to funding transparency and allocation (Adongo 2010:139). However, government funding remains largely disconnected from institutional performance, and nationally agreed performance targets and indicators are still lacking, limiting accountability and strategic alignment (Adongo 2010:138; NCHE 2010:33).

Both UNAM and NUST have adopted strategic planning and incorporated the BSC into their strategic plans (NUST 2021:9; UNAM 2012:15). Nevertheless, evidence suggests that the BSC has not been implemented as an integrated SPMS. Strategic objectives are not effectively cascaded to faculties and departments, resulting in weak alignment between institutional strategy and daily operations (Biwa & Mchombu 2022:9; Biwa 2018:105-106; Nghihangwa 2007:71). Consequently, little is known about how strategic performance management mechanisms translate strategic objectives into operational performance within Namibian public universities, highlighting a significant research gap.

Overall, current strategic performance management practices encompass strategic planning, performance measurement, monitoring and evaluation, performance reporting, quality assurance, and performance-based funding mechanisms that collectively support institutional accountability and decision-making (Mofolo & Novukela 2024:6; Kiriri 2022:145; Manes-Rossi et al 2022:538). However, their effectiveness depends on successful strategy implementation, meaningful performance indicators, and continuous organisational learning (Kayyali 2023:2-3; Gerón-Piñón et al 2021:188; Hladchenko 2015:170). Recent developments further indicate a shift towards integrated, data-driven PMSs that balance accountability, institutional autonomy, and stakeholder expectations (Kohtamäki 2024:547; Mofolo & Novukela 2024:6; Mouritzen & Opstrup 2020:52).

3.8 CHALLENGES AND OPPORTUNITIES FOR STRATEGIC PERFORMANCE MANAGEMENT

Strategic performance management in Namibian public universities operates within an environment characterised by both persistent institutional challenges and emerging opportunities. While universities continue to face constraints related to funding, governance, organisational performance and strategy implementation, increasing emphasis on accountability, quality assurance and evidence-based management provides opportunities to strengthen strategic alignment and institutional effectiveness.

3.8.1 Factors affecting institutional performance in Namibian public universities

Although Namibia has made significant progress in expanding higher education since independence, institutional performance remains below international standards (Du Plessis & Keyter 2019:77; Matengu et al 2013:209). Literature reviewed for this study identifies several factors affecting organisational performance, including inequalities in access to higher education (NPC 2025:162; Matengu et al 2013:209-210), shortages of academic staff with PhD qualifications, resulting in limited research output (UNESCO 2016:74, 77; NCHE 2013:6), challenges relating to the quality of teaching and learning caused by inadequate infrastructure and limited information technology (Du Plessis & Keyter 2019:77; NCHE 2012:10), and ineffective cost management arising from declining government funding and inadequate management information systems (Nazli et al 2019:317; Tjihenuna 2017:3; UNESCO 2016:83). Collectively, these factors constrain institutional effectiveness and the achievement of strategic objectives.

3.8.2 Challenges for strategic performance management

Despite ongoing reforms, several challenges continue to limit the effective implementation of strategic performance management in public universities. Resource constraints and declining public funding restrict investment in PMSs and institutional capacity (Mofolo & Novukela 2024:4-5; Thusi, Jili, Adetiba, Mlambo & Mkhize 2023:44). In Namibia, public HEIs face financial sustainability challenges due to heavy dependence on state funding and limited revenue strategies (UNESCO 2016:83). Historically, funding for public higher education derived from government resources, tuition contributions from students and caregivers, and institutions' internal revenue streams (NCHE 2015:11). Since independence, government has remained the primary benefactor of higher education (Hangula et al 2018:1; Adongo 2010:127). However, despite recent fiscal expansions to subsidise tuition fees, public HEIs continue to navigate structural constrains within the broader national budget allocation (United Nations Children's Fund 2024:4; Tyobeka & Kgabi 2016:60).

Generally, the state cannot sustainably finance public higher education at a level sufficient to match escalating costs (Nazli et al 2019:317). This fiscal constraint is compounded by surging student enrolment, many of whom require financial aid (Kostić et al 2019:132; Tyobeka & Kgabi 2016:60; NCHE 2010:4), and infrastructure

development (Adongo 2010:123-124). Consequently, public HEIs must their dependency on government funding by fostering an entrepreneurial mindset to secure long-term financial self-reliance. Complex governance arrangements and multiple stakeholder expectations further complicate strategic decision-making and accountability (Kallio et al 2021:138-141). Additional challenges include poor alignment between strategic plans and operational activities, fragmented PMSs, inadequate communication, weak monitoring mechanisms, and organisational cultures resistant to change (Kiriri 2022:151; Jimad et al 2021:148; Mouritzen & Opstrup 2020:55). Furthermore, excessive reliance on quantitative performance indicators may encourage compliance rather than organisational learning (Aboubichr & Conway 2023:606; Kallio et al 2021:143).

3.8.3 Opportunities for strategic performance management

The changing higher education environment presents several opportunities to strengthen strategic performance management in Namibian public universities. Increasing emphasis on accountability, institutional effectiveness and evidence-based decision-making encourages universities to adopt integrated performance management approaches (Kiriri 2022:150-151). Advances in digital technologies and institutional analytics offer opportunities to improve performance measurement, monitoring and reporting, thereby supporting organisational learning and informed decision-making (Kohtamäki 2024:553; Jimad et al 2021:156). Similarly, quality assurance and accreditation processes promote continuous institutional improvement (Kayyali 2023:2-3; Kibalirwandi 2023:5), while collaboration among African universities facilitates the sharing of governance and strategic performance management best practices (Mofolo & Novukela 2024:6; Kiriri 2022:152). Moreover, Namibia's policy commitment to human capital development and a knowledge-based economy provides a favourable environment for strengthening strategic performance management within public universities (NPC 2017:52; GRN 2000:41).

3.9 SUMMARY

This chapter examined the Namibian higher education context within which strategic performance management is implemented. It reviewed the historical development, governance and regulatory framework, and the four national higher education goals of access, equity, quality, and democracy, which provide the basis for evaluating

institutional performance. The review further highlighted the strategic performance management practices currently employed in Namibian public universities, including strategic planning, quality assurance, performance appraisal, the funding framework, and the BSC.

The literature reviewed identified several factors affecting organisational performance, including inequalities in access, shortages of qualified academic staff, quality of teaching and learning, ineffective cost management, and limited integration of strategic performance management practices. Although public universities have introduced various strategic performance management initiatives, these practices remain fragmented and have not been implemented as integrated SPMSs capable of aligning operational activities with institutional strategy.

The chapter also discussed the key challenges and opportunities influencing strategic performance management in Namibian public universities. Overall, the review revealed a significant gap in Namibian literature regarding how strategic performance management can be used to align operational performance with organisational strategy within the Namibian higher education context. This gap provided the rationale for the present study and supported the development of a strategic performance management framework tailored to Namibian public universities. The next chapter presents the research methodology adopted to address the research objectives.

CHAPTER 4
RESEARCH DESIGN AND METHODOLOGY

4.1 INTRODUCTION

Chapter 1 provided the orientation for the current study, which outlined the main objective as to develop a strategic performance management framework to align operational performance with organisational strategy in Namibian public universities. The chapter explained the research problem and the rationale for this study. The chapter further provided a brief discussion on the literature review as well as the research methodology overview.

Chapter 2 reviewed existing literature on strategic performance management with a special focus on higher education. The literature further reviewed the usefulness of the BSC in managing public higher education to achieve better results and alignment. The BSC Synergy model which was used to develop the study's framework was also discussed in this chapter, as well as the theoretical lens and initial conceptual framework of the study.

Whereas Chapter 3 examined the Namibian higher education context within which strategic performance management is implemented. Thus, the literature review in Chapters 2 and 3 informed the methodological choices of this study by demonstrating that strategic performance management alignment within public universities is a complex organisational phenomenon involving multiple stakeholder groups, contextual organisational processes and limited existing empirical evidence in Namibia. These characteristics justified the adoption of an interpretivist paradigm, qualitative methodology and multiple-case study design.

The present chapter explains the methodological decisions that guided this empirical investigation. Research methodology provides the logical framework through which research questions are answered and research objectives are achieved. It ensures that the methods employed are consistent with the philosophical assumptions of the study and are appropriate for generating credible, dependable and ethically sound evidence. Consequently, every methodological decision presented in this chapter was

guided by the nature of the research problem, the research objectives, the theoretical framework underpinning the study, and the need to develop a conceptual strategic performance management framework grounded in empirical evidence obtained from Namibian public universities. This chapter is organised into ten sections. It begins by discussing the research paradigm in which the study is located, before explaining the research methodology adopted. Next, the chapter discusses the research design, study population, sampling strategy, data collection methods and data analysis procedures. Furthermore, the chapter discusses the rigour and ethical considerations for the study. Finally, the chapter concludes with a summary of key points.

4.2 RESEARCH PARADIGMS AND TRADITIONS

Research methodology experts emphasise that understanding and explaining the research paradigm is critical in developing a study to achieve the research purpose. The research paradigm is a term that is often used synonymously with philosophical assumptions (Creswell & Clark 2018:35; Creswell & Poth 2018:18; Patton 2015:89) or worldview (Flick 2020:24; Creswell & Clark 2018:35; Patton 2015:89), while research in social sciences tend to use the term research traditions (Du Plooy-Cilliers et al 2021:23). Within the framework of this study the term paradigm was used to describe the assumptions that guided the research process since it encompasses all the alternative terms. A paradigm is defined by Du Plooy-Cilliers et al (2021:23) as a set of beliefs that guides an investigation within a particular discipline on how to conduct the research and interpret the research results. Saunders, Lewis and Thornhill (2009:118) state that a paradigm is a way the researcher chooses to investigate social phenomena to understand and explain these phenomena. Specifically, a paradigm is a lens or perspective through which the researcher conducts the research and interprets the collected information. Hence, a researcher must be familiar with the various research paradigms that exist for correct planning and execution of the research.

There are numerous research paradigms advanced in literature that guide the research process of the study. The two common research paradigms in business and management research are positivism and interpretivism (Patton 2015:89; Hennink, Hutter & Bailey 2011:9). A positivism paradigm is an approach that originated in the natural sciences (Du Plooy-Cilliers et al 2021:23; Leedy & Ormrod 2021:30; Saunders

et al 2019:812; Saunders & Lewis 2018:107; Patton 2015:105). Positivism is underpinned by the belief that only objective, observable phenomena and verifiable facts should be studied (Du Plooy-Cilliers et al 2021:31; Bougie & Sekaran 2020:23; Saunders et al 2019:135; Patton 2015:105). Furthermore, Leedy and Ormrod (2021:30) stress that positivists believe in uncovering absolute truth about cause-and-effect relationship in the physical world and human experience. The aim of positivists is to discover causal relationships; hence they believe that reality can only be experimentally observed and measured (Du Plooy-Cilliers et al 2021:32; Leedy & Ormrod 2021:30; Bougie & Sekaran 2020:23). Positivist researchers claim to be neutral in the research process and they follow a highly structured methodology (Saunders et al 2019:812; Saunders & Lewis 2018:108). Therefore, positivism paradigm is often associated with quantitative research (Du Plooy-Cilliers et al 2021:33; Saunders & Lewis 2018:108; Patton 2015:91; Saunders et al 2009:114).

The interpretivism paradigm also known as social constructivism (Leedy & Ormord 2021:31; Creswell & Poth 2018:24), is another paradigm developed to overcome the limitations of positivism in its application to the complex social world of business and management (Du Plooy-Cilliers et al 2021:34; Bougie & Sekaran 2020:23; Saunders et al 2019:148). Consequently, it does not make sense to study people the same way as objects in the natural sciences (Du Plooy-Cilliers et al 2021:34). In contrast to positivism, the interpretivism paradigm assumes that individuals seek to understand the world in which they live in (Creswell & Poth 2018:24) and emphasise conducting research among people rather than objects (Du Plooy-Cilliers et al 2021:34; Saunders et al 2019:148). Therefore, to understand phenomena, interpretivism focuses on studying social phenomena in their natural setting (Saunders & Lewis 2018:109; Patton 2015:123). Moreover, Leedy and Ormrod (2021:31) advocate that interpretivists focus their research inquiries on the views of people and their interpretation about the phenomena.

Hence, interpretivists believe there are multiple realities because each person experiences and perceives reality differently (Saunders et al 2019:137). As a result, these individuals develop subjective meanings shaped by their experiences, which suggest that knowledge is socially constructed from interaction with people (Leedy & Ormrod 2021:31; Bougie & Sekaran 2020:23; Saunders et al 2019:137; Creswell &

Poth 2018:24; Saunders & Lewis 2018:109). This argument suggests that interpretivist researchers are not detached from the research process, but their personal values play a role in the research to interpret data (Saunders at al 2019:137; Saunders & Lewis 2018:109). In this regard, the aim of interpretivists is to describe, interpret and gain an in-depth understanding of what is meaningful and relevant (Du Plooy-Cilliers et al 2021:35; Saunders et al 2019:137). For this reason, interpretivists depend on qualitative methods to interpret the meanings people have about the world (Du Plooy-Cilliers et al 2021:37; Bougie & Sekaran 2020:23; Sunders et al 2019:179; Creswell & Poth 2018:24). Research paradigms are linked to the concepts of ontological belief (the researcher's view of the nature of reality); epistemological belief (the researcher's view of what constitute acceptable knowledge); and methodological belief (the researcher's view of data collection tools often used) (Saunders et al 2019:135). These concepts take different forms when used in each of the two research paradigms (see Table 4.1).

Table 4.1: Linking research paradigms with belief systems

Research paradigm	Ontological belief	Epistemology belief	Methodological belief
Positivism	A single reality exists	Only observable phenomena can provide reliable data and facts Casual explanation and prediction	Highly structured; large samples; use scientific methods; and make use of quantitative research
Interpretivism	Multiple realities are socially constructed through lived experiences and interaction with others	The researcher actively interacts with informant and develops subjective meanings Focus on narratives, perceptions and interpretations	Small sample; in-depth investigations; use of interviews, observing and text analysis; and make use of qualitative research

Source: Adapted from Saunders et al (2019:144) and Creswell and Poth (2018:35)

This framework, depicted in Table 4.1, was adapted to specifically focus on the two common research paradigms often found in business and management research as well as narrow the framework to only three belief systems to fit the context of this research. Thus, Table 4.1 highlights the differences between the two research

paradigms; it also shows how they can be linked with the researcher beliefs. In particular, the interpretive researcher believes that there are multiple realities derived from different individual experiences, participating in the research (ontological belief). The researcher is involved in the study and conduct the research where participants live or work so that first-hand information can be obtained to know what they know about a particular problem (epistemological belief), and the researcher follows an inductive approach in data collection and data analysis (methodological belief) (Creswell & Poth 2018:21). Furthermore, Du Plooy-Cilliers et al (2021:36) note that in qualitative research, the epistemological belief has no objective truth, instead it depends on the social context and participants' interpretation of information.

However, the positivism paradigm was rejected for the current study, because the aim was not to test causal relationships among variables and there was no theory in mind to be tested. Hence, the researcher adopted the interpretivism approach as the most suitable. The interpretivism paradigm informed the current study since the research was conducted among different groups of people in HEIs to gain a deeper understanding of strategic performance management and alignment of operational performance with organisational strategy. It has been shown in the preceding chapters that HEIs are complex with multiple stakeholders, thus the reality of knowledge is socially constructed from different individual views. This resonates well with the stakeholder theory adopted in this study (Simmons & Lovegrove 2005:496).

Since the current study was exploratory in nature it was important for the researcher to collect qualitative data to gain a deeper understanding for the development of a strategic performance management framework. This was achieved by using the case study (Yin 2018:4), whereby the researcher relied on views of different informants based on their experiences in managing performance and understanding how to align operational performance with organisational strategy in Namibian public HEIs. The researcher collected qualitative data through interviews and reviewed various documentations using the thematic analysis approach. Vaismoradi, Turunen and Bondas (2013:401) argue that in thematic analysis, the researcher analyses both the documents' content and identifies themes in the data. An interview schedule was designed and administered to solicit participants' views. In this regard, Creswell and Poth (2018:24) suggest that it is appropriate for interpretivists to use open-ended

questions as they allow informants to share their experiences and the researchers to interpret these shared experiences. Therefore, the current study was able to collect, interpret and generate patterns of meaning on how operational performance is aligned with organisational strategy in Namibian public HEIs. The next section discusses the research methodology and provides justification for the qualitative research methodological choice.

4.3 QUALITATIVE RESEARCH METHODOLOGY JUSTIFICATION

Three broad methodological approaches are recognised in social science research, namely quantitative, qualitative and mixed methods (Creswell & Creswell 2023:4-5). The choice among these approaches is informed by the research paradigm, research objectives and the nature of the research problem. Since the present study adopted an interpretivist paradigm, the discussion in this section focuses on the qualitative methodology, while contrasting it with quantitative research to demonstrate why it was the most appropriate methodological choice. Mixed methods research is not discussed further because it was not aligned with the philosophical assumptions underpinning the study. It is, therefore, only useful to point out the distinction between quantitative and qualitative research methodology in justifying the research methodology chosen.

The differences between quantitative research and qualitative research are abound in the literature (see Table 4.2 below). Quantitative research is concerned with assigning numbers to observations or phenomena, whereas qualitative research focuses on in-depth examination of complex phenomena rather than quantifying it (Leedy & Ormrod 2021:456; Saunders et al 2019:175; Hennink et al 2011:16). Creswell and Poth (2018:43) state that qualitative research is a process which involves studying social or human problems in a coherent manner beginning with the research paradigm, to data collection in a natural setting and to the interpretation of the research results. According to Hennink et al (2011:8) qualitative research refers to an approach useful for in-depth examination of people's experiences using a specific set of qualitative research methods. It can be deduced that qualitative research is naturalistic or real-life research problems and involves complex phenomena of which the researcher must interpret the meaning others have about the world.

Table 4.2: Main differences - quantitative and qualitative research

	Qualitative research	Quantitative research
Objective	To gain detailed understanding of underlying reasons, beliefs, and motivations.	To quantify data and extrapolate results to a broader population.
Purpose	To understand why? What is the process? What are the influences or context?	To measure, count, quantify a problem. How much? How often? What proportion? Relationship in data.
Data	Data are words	Data are numbers or numerical
Study population	Small number of participants or interviewees selected purposively. Referred to as participants or interviewees	Large sample size of representative cases. Referred to as respondents or subjects
Data collection methods	In-depth interviews, observation, group discussions.	Standardised surveys, structured questionnaires, experiments.
Analysis	Analysis is interpretive	Analysis is statistical
Outcome	To develop an initial understanding, to identify and explain behaviour, beliefs or actions.	To identify prevalence, averages and patterns in data. To generalise to a broader population.

Source: Hennink, Hutter & Bailey (2011:16)

As shown in Table 4.2, the purpose of qualitative research is to understand or explain, and that context matters, while the purpose of quantitative research is to quantify a research problem. It can also be seen that there are differences in the data and data collection methods, the people in the study population are also referred to in a different manner, the analysis as well as the research outcome differs. This information is useful to assist the researcher in choosing the correct research methodology for a study in line with the research objectives. For example, the nature of the present study places it in qualitative research since the purpose was to seek an in-depth understanding on how to enhance performance, factors contributing to misalignment between operational performance and organisational strategy and then develop a framework to improve the phenomenon. In qualitative research another key difference is that it involves fewer participants due to the depth of information each participant brings, therefore analysis is interpretive whereby the researcher interprets what they find.

There are several advantages of using qualitative research. Qualitative research helps to reveal multiple perspectives on a topic in a holistic manner; to gain insights on little-known phenomena; and develop new theory and concepts (Leedy & Ormrod 2021:260; Creswell & Poth 2018:45; Marshall & Rossman 2011:91). Moreover, qualitative research offers flexibility to the researcher to be able to modify research questions, data collection methods and all phases of the research process assist to obtain the best information (Leedy & Ormrod 2021; Flick 2020:13; Creswell & Poth 2018:44). Furthermore, Creswell and Poth (2018:43) posit that qualitative researchers have the advantage to collect data themselves using a variety of qualitative research methods such as interviews and documentation rather than to rely on a single data source.

The present study was exploratory and in line with stakeholder theory different stakeholders were involved in sharing their perspectives on how operational performance can best be aligned with organisational strategy in order to develop a strategic performance management framework. To achieve this, the researcher carried out an in-depth investigation on complexities surrounding the research problem through face-to-face interviews with participants in a natural setting and document review. Therefore, for the present study quantitative research was not suitable due its limitation to collect limited information from a large number of participants whereby objective scientists impose a limit on the world view “by coding social world according to preordained operational variables” (Marshall & Rossman 2011:91). Even though qualitative research also has weaknesses, it was chosen based on its strengths and because it aligns with the purpose of the current study. Moreover, qualitative research is particularly useful for problems that needs to be explored; for understanding the context under which participants address the issue; for in-depth understanding of an issue from multiple perspectives; and for research that seeks to address the ‘why’ and ‘how’ questions (Leedy & Ormrod 2021:260; Creswell & Poth 2018:45; Hennink et al 2011:10). Therefore, qualitative research was deemed appropriate for this study as this allows for a detailed description and in-depth understanding to be constructed from multiple stakeholders’ perspectives to align operational performance with organisational strategy in the Namibian public universities (Flick 2020:13).

4.4 QUALITATIVE RESEARCH DESIGN

Having determined the research paradigm and motivated the research methodological choice, the researcher needs to select the appropriate research design (Saunders et al 2019:173). With a vast extent of literature on research methodology, one would expect to find consensus in the use of research terminology. However, some authors use the term research design (Mouton 2022:59; Yin 2018:25), others refer to research design as research strategy (Saunders et al 2019:189; Saunders & Lewis 2018:119) and approaches (Creswell & Poth 2018:66). Yin (2018:26) refers to research design as the overall logical plan that connects the research questions with data collection and the conclusions to be drawn in a study. Yin's definition refers to having a logical plan, so that there is a link between data collected evidence, data analysis and conclusions drawn to assist in finding solutions to the research questions in a study. Similarly, Saunders et al (2019:173) state that research design refers to a general plan that guides the whole research process on how the researcher will go about meeting the research objectives.

4.4.1 Types of qualitative research designs

There are several types of qualitative research design that a researcher could choose from. Creswell and Poth (2018:2) highlight the five most popular research designs in qualitative research, which include: narrative, phenomenology, grounded theory, ethnography, and case studies. In addition, other qualitative researchers observe several other research designs that could be adopted such as historical research, action research and qualitative content analysis (Leedy & Ormrod 2021:259; Marshall & Rossman 2011:18). Although content analysis may employ either quantitative or qualitative procedures. In choosing the appropriate research design the study was guided by key considerations recommended by Yin (2018:9), in planning and designing a qualitative study (see Table 4.3 below).

Table 4.3: Key conditions in choosing a design

Design	Form of Research Question (1)	Requires Control of behavioural Events? (2)	Focuses on Contemporary Events? (3)
Experiment	How, Why?	Yes	Yes
Survey	Who, What, Where, How many, How much?	No	Yes
Archival Analysis	Who, What, Where, How many, How much?	No	Yes/No
History	How, Why?	No	No
Case Study	How, Why?	No	Yes

Source: Yin (2018:9)

Table 4.3 above presents the three key conditions proposed by Yin (2018:9) that should guide a researcher to select the appropriate research design as follows: (1) the type of research question, (2) the extent of control over behavioural events, and (3) the degree of focus on contemporary events. The first key condition relates to the type of research question; therefore, the case study can be distinguished from other designs by the "How" and "Why" questions. The study sought to understand how operational performance can be aligned with organisational strategy and why misalignment occurs in Namibian public universities, thereby addressing the "how" and "why" questions characteristic of case study research. Although the question might also lead to history or experiment design, but the case study is more about the particular rather than the general (Thomas 2011:3). The second key condition further clarifies among the history or experiment design from the case study design is when there is no control of behavioural events.

In this research, the study involved no manipulation of variables or control over behavioural events, as participants described existing organisational practices while the researcher remained an observer. Hence, manipulating university management processes would neither have been practical nor ethical. The last key condition focuses on a contemporary phenomenon within a real-life context as opposed to historical events (Yin 2018:12). The present study investigated a contemporary phenomenon within its real-life context, focusing on current strategic performance management practices and strategic alignment rather than historical events

Collectively, the three design conditions proposed by Yin (2018:9) demonstrate that a qualitative multiple-case study was the most appropriate design for achieving the objectives of this study.

4.4.2 Qualitative case study design

The term case study is often associated with qualitative research (Saunders et al 2019:180; Creswell & Poth 2018:97). Yin (2018:15) defines the case study as a technique that focus on an in-depth investigation of contemporary phenomena within its context especially when the boundaries between the phenomenon and context are not always distinguishable in real-life situations. Yin's definition emphasises two things: the case study must focus on in-depth close examination of real-life phenomena and must create boundaries to focus on the phenomena holistically. Thomas (2011:23) makes a similar point and defines the case study as a study of persons, events, decisions, periods, projects, policies, institutions or other systems in a holistic manner using multiple evidence. According to Creswell and Creswell (2023:15) and Creswell and Poth (2018:96) the case study is a qualitative research design, which focuses on in-depth exploration of a single or multiple-case study of real-life phenomena over time by using multiple data collection techniques and to report a case. Applying the definitions above, the present study focused on the Namibian public universities (real-life institutions), the purpose was to explore the alignment of operational performance with organisational strategy in-depth and to collect evidence from multiple sources such as documentation and interviews conducted with multiple stakeholders.

The case study strategy is justified for this study for several reasons. Various scholars (Saunders et al 2019:196; Creswell & Poth 2018:98; Saunders & Lewis 2018:122; Yin 2018:4; Thomas 2011:4, 21) advocate that the case study is suitable when a researcher seeks to: gain an in-depth understanding of a real-life social phenomena within its context. Moreover, Leedy and Ormrod (2021:261) emphasise that doing the case study is suitable to explore a problem where there is little evidence. Therefore, the case study allowed the researcher to gain a detailed understanding and obtain a rich description from different individual perspectives why misalignment exist as well as how operational performance and organisational strategy can be aligned to improve the Namibian public universities' performance. The other reason for using the case

study design is it has the advantage to triangulate a variety of evidence (Creswell & Poth 2018:98; Saunders & Lewis 2018:122; Yin 2018:12; Saunders et al 2009:146). The present study adopted a multiple-case study approach focusing on two public universities in Namibia (*Public University A and Public University B, these are pseudonyms to protect the anonymity of the institutions*). Multiple-case study is the case study that deals with two or more cases (Saunders et al 2019:198; Creswell & Poth 2018:99; Yin 2018:287; Thomas 2011:141). The rationale for using the multiple-case study was to show different perspectives among the two public universities regarding the use of strategic performance management practices in the form of the BSC to achieve alignment between operational performance and organisational strategy; as well as to establish the general issues that could be applied to both public universities in Namibia. Yin (2018:61) argues that multiple-case study may be preferred over a single-case study because the evidence is more compelling and the analytic conclusions are much stronger than those coming from a single-case study due to direct replication logic.

The researcher took a decision to consider each individual institution separately (Yin 2018:57), by studying the cases sequentially one after another (Thomas 2011:155). Yin (2018:57) reinforces this point suggesting the use of a replication approach, whereby the researcher replicate the procedure for each case to ensure comparison of strategic performance management practices and how operational performance can be aligned with organisational strategy to improve public universities' performance. The logic is to report the findings of each individual public university as well as draw cross-case conclusions in the report indicating the extent of replication logic and why certain cases have different results (Yin 2018:57). Considering the above, the researcher was able to draw cross-case conclusions derived from the documents of each university and the views of participants' experiences and suggests recommendations to improve strategic performance management practices in Namibian public universities.

4.5 RESEARCH STUDY POPULATION

Population is defined as a total group of people who share at least one specific characteristic related to research objectives from whom information is required (Du Plooy-Cilliers et al 2021:146). Specifically, only those individuals who can provide

answers to the research questions and who can assist with achieving the research objectives form part of the population. A decision was taken to focus on the two public university institutions in Namibia and limit the study population to the faculty of commerce and related support departments, which include human resource units, strategic planning units, NCHE and the student union body in line with the stakeholder theory. This is also consistent with an exploratory qualitative case study design, which stresses that a case must be bounded (Yin 2018:15). The population parameters of the study include operational level managers in leadership positions at the study institutions, or who served previously at operational level, with at least three years working experience and who are familiar with the use of the BSC in the management of their faculty/school/department, the employees should be in the faculty of commerce and related support departments stated above.

Since both public universities in Namibia adopted the BSC as a strategic planning tool and as a strategy implementation framework, the basis for the choice of operational managers is that within the organisation their functional responsibilities entail implementation of the institutional goals and strategic planning at operational level (faculty/school/departments). Moreover, the population parameter included representatives from the student body and the NCHE who is working closely with the study institutions. Therefore, to address the research objectives, the population is defined as the total of all the managers holding a leadership position or the non-serving leaders at operational level in the faculty of commerce and related support departments as well as representatives from other stakeholders. The target population of the study consist of a total of 85 participants who falls within the population parameters defined above. Table 4.4 outlines the different categories of participants for the target population.

Table 4.4: Different categories of participant for the target population

	Participant groups targeted for the research	**Site population size *(Individuals known to have similar characteristics?)***	**Age category of group**
Group 1 (University A and University B)	**Operational managers** (*Academic managers & administrative managers*) *consisting of 27 managers from public University A and 21 managers from public University B.*	*48*	*Over 18 years*
Group 2 (SRC & NCHE)	**Stakeholder representatives** *(Student body & NCHE*) *consisting of 30 SRCs and 7 representatives from NCHE.*	*37*	*Over 18 years*
TOTAL		***85***	

Source: Author's own

Table 4.4 above shows the different categories which are grouped according to their characteristics, the targeted groups indicate the total from each of the two public universities in Namibia and from other stakeholders who fall under the population parameters. Group 2 comprised 37 participants: 30 SRCs members (15 from each of the two public universities) and seven NCHE officials. This grouping was guided by the research objectives to include participants from diverse groups to better understand the practices of strategic performance management in Namibian public universities. The third column indicates the total population per group and the last column shows the minimum age category of the groups.

4.6 RESEARCH SAMPLE AND SAMPLING STRATEGY

Decisions about sampling play an important role in research to help with data collection and analysis (Flick 2020:148; Du Plooy-Cilliers, Davis & Bezuidenhout 2014:134; Saunders et al 2009:212). A sample can be defined as a sub-set of the population that is representative of the population (Du Plooy-Cilliers et al 2021:150; Bougie & Sekaran 2020:221; Saunders & Lewis 2018:138). More importantly, the research objectives should highlight the target population from which a representative

sample is selected (Saunders et al 2019:295). Furthermore, Saunders et al (2019:296) categorised the sampling techniques into two namely, probability and non-probability sampling. Probability sampling refers to a sampling technique where the probability of each case being selected from the target population is known and has equal chance of being selected (Bougie & Sekaran 2020:228; Saunders et al 2019:296). Whereas non-probability sampling refers to a sampling technique where the probability of each case selected from the target population is not known (Bougie & Sekaran 2020:376; Saunders et al 2019:296). Consequently, non-probability sampling methods are most often used in qualitative research because the goal is not to generalise the results to a broader population (Creswell & Poth 2018:158; Saunders & Lewis 2018:141). Non-probability sampling includes a variety of sampling technique such as quota sampling, snowball sampling and purposive sampling to name but a few, from which a researcher must choose the most appropriate technique to enable him to meet the research objectives (Saunders et al 2019:318).

Purposive sampling was therefore chosen as the most appropriate technique because it is often used in case study research (Saunders et al 2019:321). Patton (2015:264) argues that qualitative research focuses on in-depth relatively small samples, selected purposefully. Patton, further emphasise that the goal of purposeful sampling is to select information rich data sources that can provide the researcher the opportunity to learn more about issues of central importance to the research. This means the researcher uses his or her judgement to choose the sample who will best be able to help meet the research objectives (Saunders & Lewis 2018:145). Therefore, as part of this scholarly enquiry, the participants were selected purposefully because they were able to provide the most relevant information and a deeper understanding to the research problem (Du Plooy-Cilliers et al 2021:161; Creswell & Poth 2018:158; Patton 2015:264). Furthermore, purposive sampling is divided in several different purposive sampling strategies which includes extreme case sampling, maximum variation sampling, critical case sampling, and typical case sampling (Saunders et al 2019:318; Creswell & Poth 2018:159; Saunders & Lewis 2018:146; Patton 2015:266). For the scope of this investigation, maximum variation purposive sampling also known as heterogeneous sampling is a strategy that was chosen to purposefully select information rich-case study (See Figure 4.1).

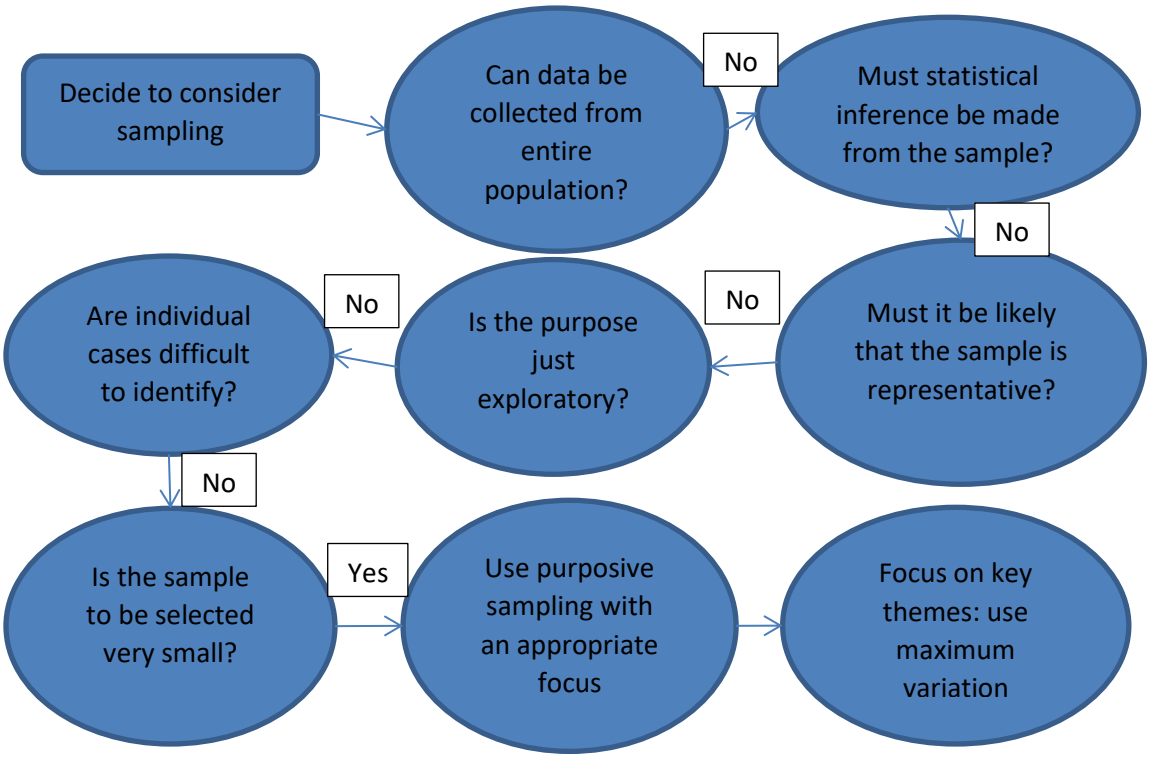


Figure 4.1: Decision for selecting a non-probability sampling strategy

Source: Adapted from Saunders et al (2019:316)

The figure above highlights several decisions that a researcher should consider when using non-probability sampling. The original source was modified to focus only on choosing purposive sampling to simplify the decision a researcher should consider and identify the correct type of purposive sampling in line with the study research objectives. A shown in Figure 4.1 key decisions are indicated with either a no or yes. Non-probability sampling is applicable when selecting a small sample (Saunders & Lewis 2018:144) and does not try to represent the total population to allow generalisation of the findings (Saunders et al 2009:235). Therefore, the appropriate purposive sampling technique chosen was guided by the research objectives and the research focus. The purpose of this multiple-case study was to explore and understand the research problem of misalignment between organisational strategy and operational performance in Namibian public universities.

Consequently, maximum variation purposive sampling adopted for this study as it is suitable for a small sample of great diversity (Patton 2015:264, 283). Maximum variation purposive sampling captures and describe the central themes that cut across

diverse cases (Patton 2015:283) constructing a holistic understanding of a phenomenon from multiple perspectives (Creswell & Poth 2018:158). The rational for this decision is because this strategy has the advantage of producing high-quality, detailed descriptions of each case. Furthermore, it is highly effective for documenting uniqueness and identifying common patterns that cut across cases (Bryman, Clark, Foster & Sloan 2022:307; Patton 2015:283). Hence, Maximum variation purposive sampling was operationalised by deliberately selecting participants who differed in institutional affiliation, organisational role, managerial responsibility and stakeholder representation. Participants were drawn from the two public universities, academic and administrative operational-level management, SRCs and the NCHE. This diversity enabled the study to capture a broad range of perspectives while identifying common patterns relating to strategic performance management and strategic alignment across different stakeholder groups.

Consistent with the stakeholder theory, this strategy enabled the researcher to evaluate the alignment of operational performance with organisational strategy across varied participant experience and identify significant common patterns. Sample size in qualitative research depends on overarching research aims, as there are no prescriptive rules governing the final number of participants (Saunders et al 2019:315; Marshall & Rossman 2011:103). Table 4.5 below presents the study sample size.

Table 4.5: Step-by-step participant sampling

	Sampling method	Sample size	Sample size justification
Group 1 (University A and University B)	*maximum variation purposive sampling*	*University A=9* *University B=9*	*Only information-rich cases are selected by studying a small sample of great diversity (e.g. there is different institutional affiliations and nature of participant work) (Patton 2015:264,283).*
Group 2 (SRC & NCHE)	*maximum variation purposive sampling*	*University A SRC=2* *University B SRC=2* *NCHE officials=2*	*Only information-rich cases are selected by studying a small sample of great diversity (e.g. there is different institutional affiliations and nature of participant work) (Patton 2015:264,283).*
TOTAL		***24***	

Source: Author's own

Table 4.5 above shows the approximated sample size of twenty-four (24) which was determined through maximum variation purposive sampling. As highlighted above, it was crucial to interview only knowledgeable participants who could provide rich, applicable information to elucidate the research problem. Therefore, a small sample yet highly diverse sample was selected, comprising: nine participants from University A, nine participants from University B, two participants from the NCHE and four participants from the SRC from both public universities.

4.7 QUALITATIVE DATA COLLECTION METHODS

The collection of data in research is related to the purpose of research and research strategy. Leedy and Ormrod (2021:269) and Du Plooy-Cilliers et al (2014:75) explain that data collection methods should be consistent with the research goals, strategy and the paradigm chosen for the study to ensure the quality and trustworthiness of the study. The most widely used qualitative data collection methods are observations, interviews and documentation (Creswell & Creswell 2023:193; Bougie & Sekaran 2020:117; Creswell & Poth 2018:160; Patton 2015:14; Marshall & Rossman 2011:137). Consistent with case study design, Yin (2018:111) recommends using multiple sources of data collection such as documentation, archival records, interviews, direct observation, participant observation, and physical artefacts. In

conducting this research, interviews and documentation were deemed most suitable for a deeper understanding of aligning operational performance with organisational strategy in Namibian public universities.

Data collection was undertaken in two complementary phases. The first phase involved reviewing institutional documents to gain contextual understanding of strategic performance management practices and strategic planning processes within the participating universities. Insights obtained during the document review informed the interview process by enabling the researcher to probe specific organisational issues during the semi-structured interviews. Following completion of the interviews, additional documentary evidence was revisited to corroborate participants' responses and facilitate triangulation of findings. The following sections present how each source of data collection was utilised.

4.7.1 Interviews

Interviews represent one of the primary data collection methods employed within case study research. (Bougie & Sekaran 2020:119; Creswell & Poth 2018:162; Marshall & Rossman 2011:142). Saunders et al (2019:437) and Lune and Berg (2017:68) classify interviews into three main categories: structured, semi-structured and unstructured. Structured interviews are formal data collection instruments where the researcher asks only predetermined, standardized questions (Saunders et al 2019:818). Conversely, semi-structured interviews involve a core set of predetermined questions, allowing the researcher the flexibility to adapt the order or wording based on participant responses. (Saunders et al 2019:158). Unstructured interviews are conducted informally without predetermined questions, instead, the dialogue emerges dynamically based on the participant's insights and responses (Bougie & Sekaran 2020:119; Saunders et al 2019:439).

Data for the present study were collected using semi-structured interviews, which are suitable for exploratory studies (Saunders et al 2019:437). This approach offers the advantage of flexibility, allowing the researcher to adjust the conversational focus (Saunders et al 2019:438; Lune & Berg 2017:69; Du Plooy-Cilliers et al 2014:188) or prompt participants to elaborate on key insights. Moreover, Lune and Berg (2017:68) suggest that semi-structured interviews operate under three core assumptions: (1) the

researcher can adjust the level of language for the questions; (2) the interviewer may answer questions and make clarifications; and (3) the interviewer may add or delete probes for the interview between subsequent participants.

Utilising semi-structured interviews was essential to capture diverse participant perspectives and extract meaningful themes. Consequently, before initiating data collection, rigorous preparation was undertaken to mitigate potential data quality issues (Saunders et al 2019:451). To mitigate these data quality issues, the researcher addressed several critical operational and ethical factors: securing ethical approval from the UNISA College of Accounting Sciences Research Ethics Review Committee (refer to Appendix A); negotiating access to both case institutions (refer to Appendix B); audio-recording all interviews to conserve time and eliminate the;; distraction of handwritten notes; evaluating the appropriateness of the interview locations; structuring questioning techniques to reduce bias ; and systematically scheduling interview times (Saunders et al 2019:451-455). Consequently, an interview schedule for conducting in-depth interviews was developed (refer to Appendix D, E & F) consisting of the following categories: (1) introduction, (2) opening questions, (3) key questions focusing on the aims of the study, and (4) closing questions.

After developing the interview schedule, the researcher consulted the supervisors to evaluate the clarity, relevance and sequencing of the interview questions. Thereafter, a pilot interview was conducted with one academic manager from public University A who possessed characteristics similar to those of the intended study participants. The pilot interview confirmed that the interview questions were clear, understandable and capable of generating information relevant to the research objectives. Consequently, no amendments were made to the interview schedule. Since the interview protocol remained unchanged, the participant met all the predetermined inclusion criteria, and the data generated were directly relevant to the study objectives, the pilot participant was retained in the final sample. Including the participant ensured efficient utilisation of valuable qualitative data without compromising the methodological integrity or consistency of the study.

All interview questions were open-ended, meaning they could not be answered with a simple 'yes' or 'no.' Instead, this design required participants to provide detailed,

expansive responses, encouraging them to openly share their personal insights and perspectives. (Leedy & Ormrod 2021:189).

For this reason, the researcher conducted the interviews using a sequential approach where each institution was treated as an independent case study. This strategy captured the uniqueness of each entity while enabling a comprehensive cross-case comparison between the two public universities. Before commencing each session, the researcher introduced himself, obtained written informed consent to audio-record the interview, and outlined the study's core purpose (refer to Appendix C). Furthermore, a copy of the interview guide was shared with participants in advance to facilitate informed reflection and ensure data accuracy. Appointments for the interviews were scheduled in advance and all interviews were conducted at the participants' respective workplaces during standard business hours 09h00 – 17h00.

4.7.2 Data saturation

The notion where no new information is obtained but the same information is repeatedly being reported in data collection is referred to as data saturation (Saunders et al 2019:621). Data saturation was assessed during the iterative process of data collection and analysis by comparing emerging themes across interviews. Upon completing the planned sample of 24 participants, no new themes or insights emerged, indicating that data saturation had been achieved. The inclusion of participants from different stakeholder groups and both public universities further confirmed the comprehensiveness and richness of the data collected.

4.7.3 Official records and documentation

Apart from the semi-structured interviews discussed in Section 4.7.1 above and consistent with case study design, official records and documentation were also reviewed to understand and evaluate the universities' strategic performance management practices using the BSC and how the BSC was used as a tool for strategic alignment. Therefore, document review was used as a complimentary qualitative data collection method. Using document review was important for this study to corroborate the evidence obtained from the interviews (Yin 2018:115; Marshall & Rossman 2011:160; Bowen 2009:28). This enabled the researcher to review documentary evidence repeatedly and verify the titles of the documents referenced

during the interviews.

Moreover, document review assisted in providing additional insights into participants' interview data (Bowen 2009:30). The procedures involved in using document review included the following: finding the accurate documents; selecting the documents relevant to the research problem; reading and making evaluating document information; and finally, synthesising data contained in the documents (Bowen 2009:28). The researcher meticulously studied relevant documents from both universities. The key documents reviewed and adopted for this study are presented in Table 4.6 below.

Table 4.6: Summary of key documents analysed

Case	Document Code	Document Description	Purpose of Analysis
University A	UA-D1	Institutional strategic planning document	Examined current strategic performance management practices and institutional planning processes.
University A	UA-D2	Institutional operational planning document	Examined the alignment of organisational goals with strategic objectives and institutional priorities.
University A	UA-D3	Business unit performance review report	Examined the alignment of operational goals with institutional strategic objectives and performance reporting practices.
University B	UB-D1	Institutional strategic planning document	Examined current strategic performance management practices and the alignment of organisational goals with strategic objectives.
University B	UB-D2	Faculty operational planning document	Examined the alignment of faculty operational goals with institutional strategic objectives.
University B	UB-D3	Performance management framework document	Examined institutional strategic performance management practices, performance monitoring and reporting processes.
University B	UB-D4	Organisational change management report	Examined institutional change management processes supporting strategic performance management implementation.

Source: Author's own

To minimise deductive disclosure, institutional documents were assigned document codes rather than being identified by their official titles or publication years. The coding system comprised the institutional pseudonym (UA = University A; UB = University B) followed by the document number (e.g., UA-D1, UB-D3). This approach preserved the

confidentiality commitments made to participating institutions while maintaining an auditable record of the documentary evidence used during the analysis.

Table 4.6 above, details the comprehensive set of documents collected for this study, which were analysed in conjunction with the interview data presented in Chapter 5 Consequently, the researcher was able to make inferences from the documentary data regarding the values and beliefs of participants that may have influenced their responses during the interviews (Yin 2018:115).

4.8 QUALITATIVE DATA ANALYSIS

The analysis of case study evidence is especially challenging because case study design is one of the least developed techniques (Yin 2018:165). Creswell and Poth (2018:181) posit that the process of data analysis involves managing and organising the data; reading the transcripts in their entirety several times; while simultaneously generating analytical memos; describing and classifying codes into themes; developing and accessing; interpreting and finally representing and visualising the data. Although the interpretive act of bringing meaning and insight to words remain mysterious in qualitative analysis (Marshall & Rossman 2011:210), there is a need for an analytic strategy when conducting a case study (Yin 2018:165). Various scholars (Creswell & Poth 2018:185; Patton 2015:537; Saldaña 2013:1) offer general guidelines for analytical procedures in qualitative research. For instance, Creswell (2013:183) suggests four procedures in a data analysis spiral, which include organising the data or data management; reading and writing memorandums; describing, classifying and interpreting; and representing and visualising the data. Similarly, Patton (2015:537) maintains that case studies it also constitutes the process of qualitative data analysis and recommends three analytical steps as follows: assemble raw data, construct a case record, and write a final case study narrative. It should be noted that the process suggested above for qualitative data analysis is not linear but rather it is an iterative process of going back and forth (Leedy & Ormrod 2021:387; Creswell & Poth 2018:185), that also requires the researcher's own judgement (Patton 2015:522).

Notably, the present study utilised both procedures advocated by Patton (2015:537) and Creswell (2013:183) because of their similarities. Document review was used as a complimentary data analysis technique to extract specific information from

institutional documents, thereby providing additional insights that enriched and triangulated the data obtained from participants' interviews (Bowen 2009:30). The analysis began after each interview, by transcribing audio-recorded interviews for each individual public university in a sequential order. The researcher engaged in the process of organising the data from the transcribed interviews, into files using ATLAS.ti version 24 a CAQDAS program. Following the organisation of the data, the researcher engaged in the process of taking notes while reading the transcripts and then separated the data into meaningful chunks forming initial codes (Saldaña 2021:5-13; Creswell & Poth 2018:199). Through this process it afforded the researcher to immerse himself with the data, reading and re-reading the entire data set to understand the meanings that were constructed by the participants.

Furthermore, following repeated reading and data familiarisation, the data were coded to facilitate systematic analysis. From this process, distinct categories and themes emerged regarding strategic performance management based on the BSC and the alignment of operational performance with organisational strategy. Creswell (2018:206) recommends that after establishing categories and themes, the researcher should interpret the data for the case study by making a detailed description of the case and its setting.

In case study research, providing a detailed description is essential to allow readers to understand each case as a unique, holistic entity (Patton 2015:538). Consequently, thematic analysis was employed in this study, incorporating substantive verbatim quotations from participants to enrich the narrative. Nowell, Norris, White & Moules (2017:2) stress that thematic analysis is often preferred over content analysis because it provides a thick, rich description of on participants diverse perspectives. This analytical depth aligns directly with the core objectives of a qualitative case study design.

Likewise, Saldaña (2021:259-260) emphasises that thematic analysis is suitable when collecting data through interviews as it allows categories to emerge from the data rather than from pre-determined categories. Finally, a cross-case analysis was conducted to identify similarities and differences in themes between the two the Namibian public universities. Following standard cross-case synthesis, techniques,

the analysis first examined the findings for each individual public university. Only after establishing tentative conclusions regarding these within-case patterns did the analysis proceed to investigate whether replication logic could be observed across the cases (Yin 2018:196).

4.9 RIGOUR

Researchers must be concerned with the quality and trustworthiness of the data they collect, as such they must demonstrate that the study responds to criteria for good research practices (Leedy & Ormrod 2021:269; Marshall & Rossman 2011:39). The terms validity and reliability are often used in quantitative research, while the term trustworthiness is mostly used in qualitative research (Leedy & Ormrod 2021:269; Creswell & Poth 2018:254; Du Plooy-Cilliers et al 2014:253; Marshall & Rossman 2011:39). The concept of trustworthiness was introduced by Lincoln and Guba (1985:300) as alternative term and encompasses four dimensions namely, credibility, transferability, dependability and confirmability. Below is a brief discussion of these four dimensions used by the researcher to enhance the rigour and trustworthiness of the study.

To improve the credibility of this study, the researcher employed the following strategies. Triangulation was used by collecting multiple forms of data through semi-structured interviews and reviewing important documents related to the research objectives in particular, strategic performance management based on the BSC.

Moreover, after the interview was transcribed, a copy of the transcript was sent to each interviewee (member checking) to confirm its accuracy or correctness of the script (Nowell et al 2017:3; Lincoln & Guba 1985:314). In qualitative case studies soliciting participants' views is important to establish credibility (Creswell & Poth 2018:261; Du Plooy-Cilliers et al 2014:258). In addition, the use of ATLAS.ti also contributed to the credibility of the study findings by providing a structured, transparent, and auditable trail of the analytical process.

Regarding transferability, the researcher provided a rich description of each individual public university in terms of the participants, research instruments, context and setting, and different themes that emerged (Nowell et al 2017:3; Lincoln & Guba 1985:316).

The researcher believes that this would be able to assist readers to apply findings to similar situations. Moreover, to ensure transferability for this study the replication logic was applied to perform cross-case analysis (Yin 2018:286).

The researcher ensured that the findings of the study are dependable by clearly documenting the case study research procedures (Leedy & Ormrod 2021:269; Nowell et al 2017:3; Yin 2009:45). Furthermore, to enhance dependability, an experienced independent qualitative researcher served as an external coder. The external coder independently reviewed a sample of interview transcripts together with the preliminary coding framework developed by the researcher. Thereafter, the researcher and external coder compared coding decisions and discussed differences until consensus was reached regarding the final coding structure. This process enhanced consistency and reduced the possibility of researcher bias. Dependability was further enhanced by the consistent application of the same interview procedures throughout the study, including audio recording and verbatim transcription of all interviews. It was further strengthened by the replication of findings across the two case institutions, where similar themes relating to strategic performance management practices and strategic alignment emerged despite differences in organisational context, thereby supporting Yin's replication logic in multiple case study research.

Good qualitative researchers must guard against confirmation bias in evidence, but the interpretation and conclusion should be based on actual data (Leedy & Ormrod 2021:269). Moreover, confirmability is established when the researcher includes detailed description of their data collection and data analysis process, so that others can draw similar conclusions (Leedy & Ormrod 2021:270; Nowell et al 2017:3). Therefore, in this study confirmability was improved by presenting the findings without any distortions of participants' views as evidenced by verbatim quotations from the participants (Leedy & Ormrod 2021:269; Nowell et al 2017:3). Furthermore, the researcher acknowledges that being an employee at one of the Universities under study his opinions could have affected the research outcome. However, the researcher remained objective throughout by continuously reminding himself of the importance of upholding values in research and by engaging in self-reflection to overcome biases (Leedy & Ormrod 2021:270; Lincoln & Guba 1985:319).

4.10 ETHICAL CONSIDERATIONS

Ethical integrity and methodological trustworthiness are intrinsically linked, serving as foundational pillars of rigorous research (Marshall & Rossman 2011:44-47). Creswell and Poth (2018:54) suggest that ethics should be considered “prior to conducting the study, at the beginning of the study, during data collection, in data analysis, in reporting the data, and in publishing a study”. Bougie and Sekaran (2020:12) concur with Creswell (2013:57) that ethical principles must be evaluated across all stages of the research process. Therefore, rigorous ethical considerations were integrated throughout every phase of this study. Ethical clearance was obtained from Unisa’s College of Accounting Sciences’ Ethics Review Committee at various stages of this study: initially, at proposal stage before proceeding with detailed literature review and subsequently prior to commencing data collection.

Ethical research practice focuses on moral principles and generally falls into four categories: protection from harm; honesty with professional colleagues; voluntary and informed participation; and right to privacy (Leedy & Ormrod 2021:135). Protection from harm dictates that the researcher must safeguard participants' well-being by actively identifying and minimising potential risks. The principle of honesty with professional colleagues emphasise that researchers should not intentionally misrepresent data or mislead others regarding the nature of their findings. Furthermore, it requires the comprehensive acknowledgement of all intellectual property and source materials belonging to other scholars. The principle of voluntary and informed participation entails that the researcher should describe to the participant the nature of the study as well as explain to them that participation is strictly voluntary. The right to privacy deals with issues of how the researcher should maintain confidentiality and anonymity of participants (Leedy & Ormrod 2021:135-139).

Written permission was obtained from the executive heads of both universities to secure institutional access. Consequently, participant contact details were obtained from the respective institutional directories in accordance with approved administrative protocols. Furthermore, the researcher formally contacted the identified participants from each institution to participate in the study and secure appointments. Written informed consent was obtained from each participant by signing the consent form before each interview. The participants were informed about the purpose of the study;

their rights of participation were stated as voluntary and that they could withdraw at any time (Lune & Berg 2017:46). Moreover, the researcher safeguarded participant privacy and strictly maintained anonymity by stripping all identifying characteristics from the collected data. This was achieved by assigning pseudonyms to each public HEI and participants were only identified by code names (Creswell & Poth 2018:151). This approach effectively minimised participant non-response bias and refusal rates, as the researcher assured all invitees that their disclosures would be maintained in strict confidence The study presented minimal risk to participants, with the only anticipated factors being minor inconvenience or temporary discomfort associated with scheduling and participating in the semi-structured interviews. Moreover, apart from the primary researcher and supervisors, only the external coder was given access to the data. The external coder signed a confidentiality agreement before accessing the interview transcripts.

Ethical consideration about data storage and procedures for disposal of data were also considered. Creswell (2018:174) recommends that care should be exercised in handling and storing data collected. This is to ensure that research-related information does not accidentally fall into wrong hands (Lune & Berg 2017:49). In the present study, the researcher stored all electronic information on a computer that is password protected. Regarding hard copies of data collected, all the transcribed audio-recordings were kept in a secure place, locked cupboard/filing cabinet at the researcher's place of residence for future research or academic purposes. Data collected will be kept for ten years before being destroyed to aid in the completion of future publications.

4.11 SUMMARY

This chapter discussed the research process that was followed to achieve this study's research objectives. The research was approached from an interpretivism world view or paradigm. Consequently, the researcher adopted a qualitative research design, the methodological justification for which is detailed in the preceding sections. The chapter also discussed the research design; a qualitative multiple-case study design to gain a detailed understanding of the research problem. The chapter further dealt with the study's population, sampling and data collection methods with reference to the use of interviews and document review. In line with the stakeholder theory, interviews were

conducted with various stakeholders.

Finally, the chapter discussed the analysis of the data collected, criteria used to guarantee quality and trustworthiness of the research, and the ethical considerations. The presentation and analysis of the research findings are discussed in the next chapter. The chapter will provide feedback on the data obtained from the semi-structured interview and document review.

CHAPTER 5
CASE STUDY FINDINGS: DESCRIPTION, ANALYSIS AND SYNTHESIS

5.1 INTRODUCTION

The previous chapter provided a detailed explanation of the research design and the methodological approach followed for this study. The methodological procedures identified the research paradigm, research approaches, research design, population and sampling strategy, data collection and analysis. Chapter 4 delineated the research methodology and justified the specific methods deemed most appropriate for this study. Methodologically, this study adopted an interpretivist philosophy, utilising a qualitative approach within a multiple-case study design. Moreover, Chapter 4 specified the strategies employed to enhance the trustworthiness of the study and concluded with the relevant ethical considerations.

This chapter presents the findings of the study and provides a description, analysis and synthesis of the empirical evidence collected from the two participating Namibian public universities. The purpose of the chapter is to present the findings relating to strategic performance management practices based on the BSC, examine the alignment between operational performance and organisational strategy, and identify the organisational factors influencing strategic alignment within the public higher education context. Consistent with the qualitative multiple case study design adopted for this study, the findings are present ed through a multiple case study lens, allowing for an in-depth understanding of strategic performance management practices within their real-life organisational settings. The chapter therefore seeks to preserve the contextual richness and uniqueness of each case while simultaneously identifying broader patterns across the cases.

The analysis was conducted at two distinct levels. First, a within-case analysis was undertaken to examine each university as a holistic entity. This approach facilitated an in-depth exploration of the unique institutional context, strategic performance management practices and strategic alignment processes within each individual case. The within-case analysis was further strengthened by triangulating the interview data

with relevant institutional documents and records. Second, a cross-case analysis was conducted to compare and synthesise the findings across both institutions. This cross-case analysis aimed to identify similarities, differences and recurring patterns relating to strategic performance management practices and the alignment of operational performance with organisational strategy. This analytical approach is consistent with Yin's replication logic for multiple case study research, whereby each case is treated as a separate study before findings are compared and synthesised across cases.
Moreover, the findings and analysis were structured around the primary research questions to ensure the study achieves its purpose by directly addressing these core inquiries. Accordingly, the empirical analysis presented in this chapter systematically addresses the following research questions (RQs): "*RQ1 - What is the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities?*"; "*RQ2 - What are the factors affecting the institutional performance of Namibian public universities?*"; *RQ3 - What are the contributing factors to a lack of alignment between operational performance and organisational strategy within Namibian public universities?"*; and RQ4 which asks, "*How can the BSC, Strategy Maps and Synergy model contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy?*". Based on these findings, conclusions were formulated to serve as the foundation for the proposed strategic performance management framework.

The chapter begins with a discussion regarding the collection and analysis of the interview data (Section 5.2). This section provides an overview of the data analysis process, followed by a case-by-case analysis which includes document review in Sections 5.3 and 5.4. In Section 5.5 the similarities and differences in the themes identified within cases in a cross-case analysis are discussed, while in Sections 5.6 the chapter summary is presented.

5.2 GATHERING AND ANALYSIS OF INTERVIEW DATA

semi-structured interviews (see Appendices D, E & F) were conducted with participants from University A and University B, specifically operational managers (PUAP and PUBP) and stakeholder representatives (STAP). Following the transcription process, all the audio recorded interviews were anonymised using

pseudonyms to ensure strict confidentiality (see Appendix G). These interviews were administered by the researcher and a comprehensive profile of the participants is presented below in Table 5.1 below.

Table 5.1: Participants' profile

Pseudonym	Designation	University A	University B	NCHE	Interview duration
PUAP1	Operational-level management	●			55 min 25 sec
PUAP2	Operational-level management	●			42 min 48 sec
PUAP3	Senior management	●			47 min 42 sec
PUAP4	Senior management	●			40 min 05 sec
PUAP5	Operational-level management	●			40 min 05 sec
PUAP6	Operational-level management	●			49 min 55 sec
PUAP7	Senior management	●			Not recorded
PUAP8	Senior management	●			22 min 22 sec
PUAP9	Operational-level management	●			1 hr 00 min 45 sec
PUBP1	Operational-level management		●		46 min 35 sec
PUBP2	Operational-level management		●		47 min 49 sec
PUBP3	Operational-level management		●		Not recorded
PUBP4	Operational-level management		●		23 min 49 sec
PUBP5	Senior management		●		36 min 54 sec
PUBP6	Senior management		●		42 min 49 sec
PUBP7	Senior management		●		28 min 09 sec
PUBP8	Operational-level management		●		50 min 02 sec
PUBP9	Senior management		●		27 min 32 sec
STAP1	SRC representatives	●			19 min 50 sec
STAP2	SRC representatives	●			15 min 15 sec
STAP3	SRC representatives		●		15 min 18 sec
STAP4	NCHE representative			●	39 min 33 sec
STAP5	NCHE representative			●	54 min 15 sec
STAP6	SRC representatives		●		30 min 49 sec
		11	**11**	**2**	

Source: Author's own

As shown in Table 5.1 above, a total of 24 individuals participated in the interviews. These participants were selected from two institutional cases, namely Case 1 (Public University A) and Case 2 (Public University B), which formed the bounded units of

analysis for this multiple-case study. Within each case, the sample included institutional representatives and SRC members to capture diverse perspectives on strategic performance management practices and strategic alignment. In addition, two representatives from the NCHE participated as sector-level informants to provide contextual insights into higher education governance and performance expectations. Therefore, although data were collected from 24 participants, the cases under investigation were the two public universities, with participants serving as sources of evidence within each case. In the final sample, all the participants were deemed qualified to participate in the semi-structured interviews.

Although SRC members typically serve a one-year term and therefore have limited exposure to the university's governance system, their inclusion provided valuable insights into the student experience regarding institutional strategy communication, participation, stakeholder awareness and operational engagement. Given the limited duration of their institutional role, SRC perspectives were interpreted alongside evidence from senior management and administrative participants with extensive institutional experience, as well as relevant documentary sources. This triangulation ensured that SRC views complemented rather than independently determined, the interpretation of strategic alignment practices. Moreover, one of the operational-level management participants (PUBP4) had only served two years in their academic leadership position but was included in the final sample due to extensive prior experience in professional accounting and the corporate sector.

As discussed in Chapter 4, data analysis was facilitated using ATLAS.ti (version 24), a CAQDAS software package. Following transcription, the interview datasets and relevant documentary evidence were imported into a newly created ATLAS.ti project for analysis. This initialisation was followed by an iterative process of coding, categorisation and theme development. Figure 5.1 below, provides a visual representation of this coding process.

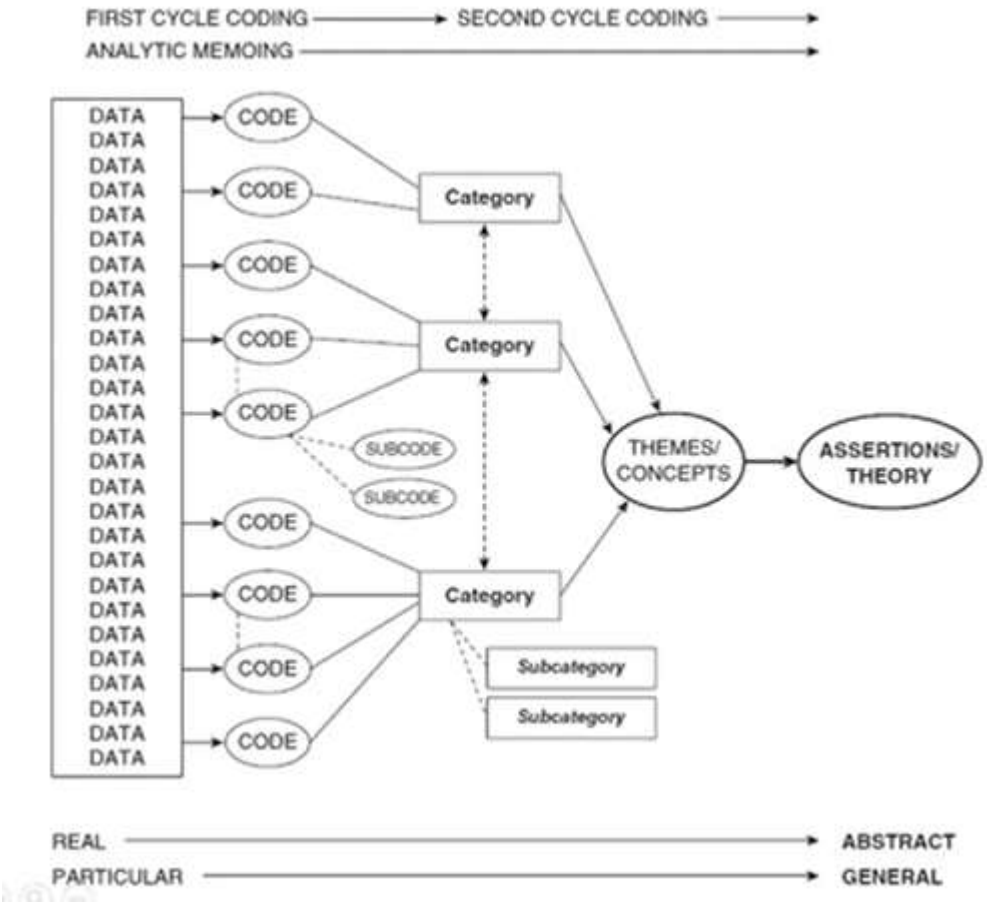


Figure 5.1: A streamlined codes-to-theory model for qualitative inquiry
Source: Saldaña (2021:18)

The analysis commenced with an exhaustive review of the datasets to achieve deep data familiarisation and gain a comprehensive understanding of the meanings constructed by participants. Meaningful segments of text were assigned initial codes relating to strategic performance management, BSC implementation and strategic alignment. These initial codes were generated inductively from the interview transcripts and documentary evidence and were subsequently compared across participants and cases to isolate similarities, relationships and recurring patterns. Related codes were then grouped into broader categories, which were iteratively refined and aligned with the research objectives and questions guiding the study. Through constant comparison and interpretation, these categories were consolidated into overarching themes representing the key findings of the study.

Consistent with the multiple-case study design described in Section 4.8, each institutional case was analysed independently and supplemented by systematic review of relevant institutional documents to facilitate within-case analysis and data triangulation. Thereafter, cross-case analysis was undertaken to identify areas of convergence, divergence and contextual variation across the two public universities. While several themes were common to both institutions, differences emerged at sub-theme level, reflecting variations in institutional context and strategic performance management maturity. This alignment of findings corresponds with a core characteristic of multiple case study research, namely the replication of analytical procedures across cases to facilitate comparison and synthesis (Yin 2018:57). The next section presents the findings from the case study of Public University A.

5.3 CASE STUDY 1: PUBLIC UNIVERSITY A

This section reports the empirical findings and analysis from the case study conducted at Public University A (University A). An overview I of the institutional profile and its operational context is provided below. Providing a comprehensive case description allows readers to contextualise the subsequent discussion into context and grasp the unique complexities of the institution (Creswell 2013:237). Following this contextual overview, the section evaluates t key themes derived from the interviews, corroborated by a review of the official records and documentation (see Section 4.7.2 in Chapter 4).

5.3.1 Case description

University A is a public HEI operating within Namibia's higher education sector. Like other public institutions in the country, the institution functions within the national legislative and policy framework governing higher education and is overseen by a Council as the highest policy-making body, while executive leadership is provided by the Vice-Chancellor and senior management (Du Plessis & Keyter 2019:75; Matengu et al 2014:89). The institution offers a broad range of academic programmes across multiple disciplines and has established governance structures responsible for institutional planning, resource management and organisational oversight.

Documentary evidence revealed that University A adopted a multi-year strategic planning approach to guide institutional priorities and operational activities (institutional strategic planning document [UA-D1]). The strategic planning process is

undertaken through several governance and management structures approval by the relevant institutional authorities. While the document outlines the institution's strategic priorities, objectives and intended performance outcomes, it provides limited information regarding the processes followed during strategy formulation, the rationale for selecting strategic priorities, and the mechanisms through which implementation responsibilities are cascaded across organisational levels. Participants indicated that the initiative was piloted among selected employee groups but was not fully institutionalised and was subsequently discontinued (PUAP9). As a result, organisational performance continued to be monitored primarily through existing planning, reporting and accountability mechanisms rather than through an integrated institution-wide performance management system.

5.3.2 Understanding of performance management

The opening question, 'what is your understanding of the term performance management?', was included in the interview guide to establish rapport with the participants and contextualise the subsequent discussion. The researcher sought to explore participants' understanding of performance management to assess their capacity to provide informed insights regarding subsequent questions on PMSs and the BSC. Based on the interviewee responses, the findings revealed that the majority of participants demonstrated a comprehensive understanding of performance management, however, a notable exception was observed among members. Although the interviews confirmed that there was no single, agreed definition of performance management, this conceptual divergence is consistent with existing literature (Melo & Mota 2020:615; Brudan 2010:111). However, most of the participants at University A viewed performance management as a strategic tool to measure organisational performance, while few participants viewed performance management as a process of measuring performance and as a system used to achieve organisational performance. The following comments support the view that performance management is a strategic tool:

> *PUAP2 stated "So, I think performance management it's basically a strategic tool that is employed within the organisation in order to measure how one individual or individuals would perform on this particular task and how are they going to be measured at the end of the period, whether whatever assignments or task or targets that they've been given, have they been achieved or not".*

PUAP9 stressed that "In my view performance is about managing the work of the employees and aligning the functions to the overall goals of the institution or the department, which then contributes to the overall goals of the company".

From the comments of the interviewees above it is important to note that they place much emphasis on the measurement of performance to achieve organisational goals and to meet performance targets. This view resonates with Adonis (2018:266-267) who refers to performance management as a strategic control system concerned with measuring performance against set objectives to achieve organisational goals. Some interviewees observed that performance management is a process, but it was also evident that the purpose was to achieve organisational goals.

One participant specifically stated: *"[PM] is the process in which the organisation will continuously monitor the performance of employees. To find out if they are performing in such a way that they will be able to contribute to the achievement of the organisation's overall objectives or goals that the organisation has*" (PUAP1).

Furthermore, when the interviewees were probed whether they were aware if University A has a formal PMS in place, they provided differing views. Many of the participants stated that there is no PMS in place, while some were of the view that a PMS existed. According to participant PUAP1 "*At the moment they don't have a performance management system in place"*. However, PUAP4 responded that "*Yes, our university uses performance management systems across the different areas being it academic and also administrative".*

The views of participant PUAP4 were mostly echoed by participants in senior management positions. Therefore, their views were consistent with the conclusion of Christopher (2020:13) who observed that due to a lack of coordination, the senior managers usually align their actions with organisational goals, compared to employees at operational levels. This can also suggest that there is poor communication between senior managers and employees at operational levels at University A.

The next section presents the analysis of data which involved identifying the themes and sub-themes that emerged. As stated in Section 5.1. the discussion of the findings

and analysis in the next section were organised under the research questions of this study.

5.3.3 The impact of current strategic performance management practices in enhancing performance and goal achievement

To address RQ1 - *What is the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities?* The researcher asked the participants to share their views on what they considered as the current practices used in managing performance at University A. Furthermore, the researcher probed to understand how participants perceived the effectiveness of those current practices. The data analysis revealed that there were two major themes that spoke to the impact of the current strategic performance management practices in enhancing performance and goal achievement. These themes include current strategic performance management practice and the effectiveness of the current management practices in achieving the set goals. Table 5.2 below presents a summary of the themes and sub-themes.

Table 5.2: The impact of the current strategic performance management practices in enhancing performance and goal achievement: Generated themes

Themes	Sub-themes
5.3.3.1 Theme 1: Current strategic performance management practices	*Student-lecturer evaluation* *Departmental/Faculty meetings* *Workload forms* *Probation reports/ promotion review*
5.3.3.2 Theme 2: Effectiveness of the current strategic performance management practices	*Lack of a formal performance management system* *Lack of commitments from supervisors*

Source: Own observation

Table 5.2 above provides an overview of the themes and sub-themes that were generated from research question 1. The findings with regards to each of these themes follows:

5.3.3.1 Theme 1: Current strategic performance management practices

Based on the empirical data, there are various strategic performance management practices that emerged from the responses of the interviewees on both formal and

informal practices. Informal practices that emerged include academic peer review, ad hoc reports, class attendance, monitoring of examination results, management class visit and management-lecturer evaluation (PUAP2; PUAP3; PUAP4; PUAP5). Formal strategic performance management practices currently used include quality assurance monitoring, medium-term plans and budgets, performance appraisal and student-lecturer evaluation (PUAP2; PUAP3; PUAP5; PUAP9; STAP1; STAP2; STAP4; STAP5). Contrary to the literature review in Chapter 2, the findings from the interviews indicate that the Funding framework is only a budgeting tool and is not used to measure performance (STAP4; STAP5). Figure 5.2 below is a useful network diagram as it provides an at-a-glance picture of the key common current strategic performance management formal practices in University A. For example, student-lecturer evaluations, departmental meetings, workload forms and clearance processes associated with probation are the common current strategic performance management practices that emerged during interviews.

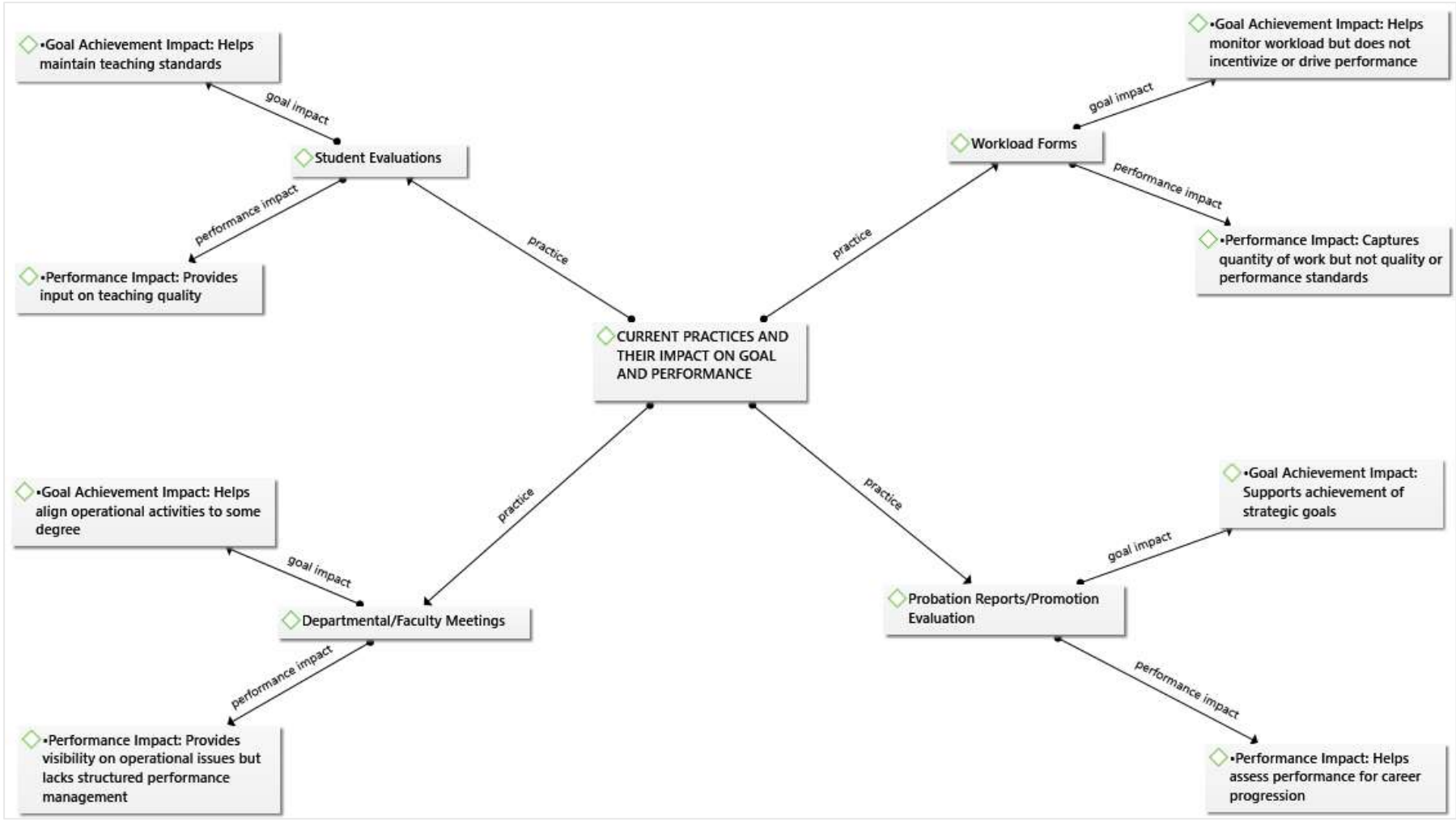


Figure 5.2: The impact of the current strategic performance management practices

Source: Author's own extracted from ATLAS.ti (2024)

The network diagram depicted in Figure 5.2, demonstrates how the current strategic performance management practices affect different organisational goals and performance outcomes. One obvious pattern is the distinction between practices that target goal accomplishment and those affecting institutional performance. Student-lecturer evaluations and workload forms, for example, will help to standardise student workloads but do not necessarily improve employee performance individually. Conversely, probation reviews are more tied to the long-term of an employee's career and may be harder to result in immediate performance improvements. This shows dependencies between organisational practices and how they contribute to particular goals and performance levels and thus are presumed to also depend on each other.
A detailed analysis of Figure 5.2 shows the current practices and their effect on goals and performance outcomes, which are divided into significant sections as given below.

The following discussion looks at practices such as student-lecturer evaluations, departmental and faculty meetings, workload forms, probation reports and promotion assessments. The discussion focuses on the contribution of these dimensions to organisational goals and performance outcomes.

- **Student-lecturer evaluations**

The interviewees were asked to share their views on what they considered as the current practices the university is using to manage performance. The findings revealed that student-lecturer evaluation is one of the common strategic performance management practices currently used. As such, a significant portion of the feedback is heavily underpinned by student evaluations of how lecturers perform (PUAP2; PUAP3). This strategy primarily aims at tenured teaching faculty to the detriment of Deans and HODs (STAP1). This system creates large holes in evaluation coverage by being subject-centred and significantly weakening effectiveness because it fails to target many critical positions.
The current processes are widely unsatisfactory, even when lecturers get bad ratings, they are kept on without being held accountable (STAP1; STAP2). The following quote from an SRC member supports this view:

> Participant STAP1 remarked *"we've been doing [evaluation] for as long as I've been at the university, but nothing has really changed, lecturers that have been um not so good at their jobs are still in place in as much as you do give them a*

rating, you do evaluate their lecturing nothing is really being done towards that"

However, most of the interviewees from the academic managers perceived that the phenomenon of internal quality assurance is embedded in the use of the student-lecturer evaluations and that it has an impact on goal achievement. The common sentiments of interviewees were that by maintaining a quality level of teaching standards, student evaluations directly play a role in achieving the institution's goal. Ensuring a set of standards for student performance and student feedback ensures that educators meet the expectations laid out by each standard (PUAP2; PUAP5).

> While a member of the SRC (STAP2) emphasised: *"I don't think there's much quality assurance because in the questions that are in that lecture evaluation form, they don't change each year it's the same for each different module. [...] I feel like if I was the supervisor and I had to read the responses there; I wouldn't really think it would help me in changing the way or holding that lecturer accountable"*.

The student-lecturer evaluations influence performance as it helps to judge the quality of the teaching. This practice can provide valuable input to improve teaching practices, but it is more about providing feedback than directly incentivising or achieving better teaching performance (PUAP2). The comments from the interviews were supported by the literature. Quality management is one of the enablers to achieve high performance and is an integral part in strategic performance management (Sarrico 2010:154). The interviews suggest that there is a need for TQM to be implemented in everything that University A does. This is supported by participant PUAP2 who stated that *"[…] all the academic activity that we do there is a need for quality management to be there to ensure that whatever service we give to students it's of high standard […]*". Furthermore, documentary evidence demonstrates that quality service delivery to students and other stakeholders remains a central institutional priority. This emphasis is clearly articulated in the institutional strategic planning framework (UA-D1), which consistently positions quality and stakeholder responsiveness as core organisational values. This suggests that there is a gap between policy and implementation of the institutional plan in practice to maintain a quality culture. However, currently it appears that the evaluations are seen as a compliance exercise and not something which is instrumental in making a huge difference (STAP1;

STAP2). In effect, student-lecturer evaluations fail to serve as an effective mechanism for accountability or change, so strategic performance management practices seem not to be achieving their theoretical aim of improving teaching quality or supporting institutional goals.

- **Departmental/Faculty meetings**

In response to the question, on what are the current practices used in managing performance, the majority of the interviewees also expressed the view that faculty and departmental meetings are a way to align operational activities with broader institutional goals. This helps to keep some tasks loosely aligned with institutional priorities, if not entirely consistent with long-term ends. The following comment reflects this common sentiment:

> "*We also have the regular departmental or the faculty meetings where we, as HOD's have to go and basically explain what is happening like […] the challenges that you were experiencing and so forth.*" explained participant PUAP6.

Nevertheless, it is important to note that meetings, although they may raise the alarm about operational issues, do not provide structured strategic performance management. In meetings the faculty or department members talk about issues and potential solutions, but they may not translate into concrete-level improvements, indicating a lack of action-based leadership. The literature highlight that through simple reporting of information and timely available performance information, strategic performance management can contribute to building trust between the operational-level employees and the leadership (Mizrahi & Minchuk 2019:350). Furthermore, there is consensus from the literature that leadership is one of the major factors to manage and instil the right organisational culture in higher education (Christopher 2020:14; Dobija et al 2019:771; Kroll 2015:459; Hawke 2012:324; Moynihan & Pandey 2010:849; Behn 2003:590). The above suggest that there is a challenge of using an inappropriate leadership style and also a lack of strong leadership. Thus, there is a need for regular training to capacitate those in leadership positions to effectively conduct meetings and translate actions into concrete-level improvement for the university.

- **Workload forms**

With reference to the question on what the current practices are in managing performance, the issue of the workload came out very strongly in the interviews. The management of the workload has an impact on goal achievement. If managed effectively it can enable team leaders to keep a check on the balanced distribution of work amongst the team. However, many of the interviewees were of the view that workload forms do not inherently encourage meeting specific performance targets as much as meeting compliance with a workload requirement. The following comments provide credence to this common view:

> "*With the workload […] there is no monitoring and evaluations at the end of the day to say are you living up to what you have put in there*" explained participant PUAP5.
>
> Participant PUAP1 further added that "*the workload policies […] they don't identify performance gaps per se […]".*

The comments of the interviewees are linked to the practice of performance appraisal. Thus, the responses from the participants and the literature concur that there are some limitations for using the workload model as it does not focus on strategic issues, continuous improvement and involvement of managers (Aguinis 2014:26). In general, the interviewees' comments suggest that the practice of workload forms if not well managed can affect performance and contribute to misalignment between operational performance and organisational strategy (PUAP1; PUAP5; PUAP6). While the workload forms measure how many hours and Rands are spent on individual projects, they do not give any information regarding the quality or standards of work (PUAP5). This proves that they only affect time for the completion of tasks, but not which tasks are accomplished.

- **Probation reports or promotion review**

Another common strategic performance management practice identified is probation reports or promotion reviews in response to the question on what the current practices used in managing performance are. Based on the empirical data, the assessments of probation have an impact on the strategic goals as they measure the performance of employees compared to the decisive area of their profession. Hence, the practice of

assessing the probation reports ensures that staff development helps the institution's progress and that objectives are met through systematic evaluations. For example, participant PUAP9 stated that "*[…] I would also then put in your probation […] as a process of managing your performance in to see, where can we contribute towards developing you? Are you meeting the standards? Are you not meeting the standards*?".

As stated above in the analysis of the workload forms, the comments of the interviewees are also linked to the practice of performance appraisal. The above collaborate the findings of Camilleri (2021:12-13) who emphasised that in higher education the use of performance appraisal is still considered an important tool in strategic performance management to monitor the productivity of staff. Despite this, one issue that is normally neglected is the competencies of managers in the administration of the appraisal process (De Dios & Lapuz 2020:5). The findings suggest that the practice of submitting probation reports and evaluations on promotions are very important to rate employee performance for career growth. These reports serve as a rubric for understanding evolution and readiness for advancing up the career ladder but may not keep up with day-to-day performance nuances or a mechanism that offers real-time feedback in an ongoing growth journey (PUAP3; PUAP6).

5.3.3.2 Theme 2: Effectiveness of the current strategic performance management practice

The probing interview question seeking participants' views on the effectiveness of the current strategic performance management practices revealed that participants held varying opinions on whether the current practices are effective for managing performance. For example, PUAP1 opined that it is *"not very clear whether the tools,"* are very effective. Another said they are *"very effective because they establish a win-win situation"* (PUAP3). Such divergence in opinions demonstrate that some methods may work in specific cases, but overall consistency and structure are lacking.

As expected, the current PMS performs well enough, but it also points out weak links that must be addressed. The following specific concerns were raised by the participants:

Participant PUAP2 stated that "*[…] it's a matter of management coming up with the tools that are well defined that every staff member knows about them and what are the target goals that need to be achieved by every individual depending on which role you play in the institution*".

In support of participant PUAP2, participant PUAP6 added that "*[…] What is happening is that we have the strategic plan, then we will have meetings with the executive dean, the executive dean he/she has some milestones that he/she wants to achieve so he/she will go back to the strategic plan and then he/she will tell the department […]*".

From the empirical data, it became clear that many of the current strategic performance management practices are only known to senior management especially the expected target goals that need to be achieved by every individual. Therefore, it is important to address this weak link at the operational level of the organisation. Furthermore, a few of the participants from University A identified numerous issues contributing to the ineffectiveness of the current strategic performance management practices, although there were differing views as few participants held the view that the current performance practices were effective in achieving the university's goals. The following sections highlight the sub-themes on key issues that emerged from the interviews which are contributing to the ineffectiveness of the current strategic performance management practices.

- **Lack of a formal performance management system**

More than half of the participants when asked about how they perceive the effectiveness of the current strategic performance management practices indicated that a lack of a formal PMS renders the current practices ineffective. The findings revealed that the absence of a formal PMS (PUAP1), constituted one of the organisation's biggest problems. although the case study university had previously piloted a performance management initiative among selected employee groups, no systematic effort was subsequently undertaken to institutionalise a university-wide PMS (PUAP1). This suggests a disconnect between the organisation realising the need for these systems and implementing them, thus posing an obstacle to standardised performance evaluation and development. Below is the supporting excerpt for the lack of a formal performance system:

"At some point I knew they were piloting a performance management system. They started with senior management, I think as a pilot phase and that was then to culminate back, maybe to everybody else in the organisation. I am not really sure how far at what stage they are, but I knew there were initiatives of performance management in the past" (PUAP5).

"[…] There was a pilot of a system that we created […] we then piloted a performance management system, but only for the administrative staff. But that has not been implemented, so there is no formal system in place […]" (PUAP9).

The above comments show that the major factor for the absence of a PMS is the implementation of the system and a lack of experts to champion the initiative. PUAP5 remarked that they "*[…] had an HR officer responsible for that […] unfortunately he/she left the university*". The responses from the participants and the literature concur that many organisations do not have the capacity to implement such systems (Sanger 2008:S77) and also most organisations face challenges in its implementation (Kaplan 2001:360).

- **Inconsistency in applying existing tools for performance monitoring**

The probing interview question seeking participants' views on the effectiveness of the current strategic performance management practices revealed that the current tools used are effective but require some improvements (PUAP2). Moreover, existing tools are used to track performance, most notably on the academic side, formally or not (PUAP4; PUAP5). These include performing quality checks, for example moderating academic work to ensure its manifestations, reviewing the assignments, written examinations and final-year theses by external moderators indicates a structured but informal quality assurance mechanism. Below is the excerpt that supports this discussion:

"[…] the lecturers what they do is when they complete, each piece of work, whether it's an assignment, whether it's an examination, whether it's a mini thesis or a full thesis that they've completed with the students. It goes through quality assurance in the sense that it is sent to moderators who moderates to find out whether the work is well done or not?" (PUAP1).

However, another interviewee held the view that although there is performance monitoring the practice lacks commitments from supervisors to continuously manage the performance (PUAP8). This view is supported by the literature, the critical success factor for effective strategic performance management is effective continuous monitoring and evaluation (Christopher 2020:3,10). It may be inferred from the above that a lack of continuous management commitment is a factor for inconsistency in the application of the available tools at the case study university.

5.3.4 Factors affecting the institutional performance of Namibian public universities

To address RQ2 - *What are the factors affecting the institutional performance of Namibian public universities?* The researcher aimed to understand the specific factors that participants associate with the achievement of high performance or the lack of performance around teaching, research and community work. The participants were also being probed to share their views on what factors they consider to be critical and how performance could be improved.

In general, the interviewees pointed out that the major factor affecting institutional performance is government budget subsidy cuts (PUAP6; STAP4; STAP5). This could be attributed to the "*policy paradigm shift*" because it is perceived that the Namibian government is now giving more attention to vocational education while neglecting higher education (STAP4). Based on the data analysis five themes emerged which are summarised in Table 5.3 below.

Table 5.3: Factors affecting the institutional performance at University A: generated themes

Themes	Sub-themes
5.3.4.1 Theme 1: Strategic performance management practices	*Lack of a formal performance management system* *Un-standardised use of alternative tools* *Lack of integrated and transparent performance management system*
5.3.4.2 Theme 2: Factors affecting teaching performance	*High enrolment to teaching staff ratio* *Limited resources*

	Lack of continuous professional training and development
5.3.4.3 Theme 3: Factors affecting research performance	*Inadequate research and analysis skills* *Lack of research incentives and recognition*
5.3.4.4 Theme 4: Factors affecting community engagement	*Time for community engagement work is limited* *Challenges with aligning community engagement across academic disciplines*
5.3.4.5 Theme 5: Factors influencing institutional performance	*Employee motivation* *Training and development*

Source: Own observation

Table 5.3 above is an overview of the themes and sub-themes that were generated from research question 2, on what factors are affecting the institutional performance of the Namibian public universities. The next section discusses these themes in more details.

5.3.4.1 Theme 1: Strategic performance management practices

This thematic factor points to the problems with strategic performance management practices at University A. It indicates a massive problem, especially with how the system is implemented. One of the participants from the category of academic managers said *"[…] I knew there were initiatives of performance management in the past […] usually somebody starts an initiative and […] it dies in the process […] so yeah I don't know at what stage we are"* (PUAP50. At the onset, from the SRC's viewpoint, it became clear that there is a lack of student representation in decision-making processes (STAP1; STAP2).

The institution needs to realise that the higher education landscape is changing. It is more about the recent voice of students in the decision-making body that matters and must include their voices (STAP1; STAP2). Having just one student representative especially at the level of council is reportedly insufficient, as a single individual may be less able to adequately represent the myriad issues and opinions of all students. The students advocate for two or more representatives, who represent their needs and address more broad areas (STAP1). More excellent student representation would increase the likelihood that students have an influential voice in decision-making, thereby enhancing institutional responsiveness to their needs (STAP1; STAP2). This

is consistent with the stakeholder theory discussed in Chapter 2 and the findings further concur with Sam (2016:417) who stressed that involvement of all stakeholders helps in building a governance structure that is more inclusive and representative.
Organisations' accountability, productivity and learning depend on an effective strategic performance management process. Issues of concern that came out very strongly in the interviews are presented as sub-themes below:

- **Lack of a formal performance management system**

The PMS is vital in an organisation because a shared system guarantees that performance can be achieved by following some basic rules, such as simple guidelines by using proper metrics. Most participants expressed concerns about the lack of a documented strategic performance management framework.
The findings further revealed that University A does not currently have a formal PMS in place (PUAP1; PUAP2). Throughout the interviews the interviewees kept on pointing out this issue as one of the major factors affecting the institutional performance at the institution. As was pointed out already in Section 5.3.3.2 this suggests a disconnect between what the institution wants to achieve and those who implement the organisational strategy of the institution. Without a formal PMS, it can be very difficult to achieve high performance (PUAP5). This view is supported by the literature the purpose of strategic performance management is for the organisation and its people to achieve high performance by exceeding targets (Armstrong & Baron 2005:2). However, in the documents reviewed (see section 4.7.3, Table 4.6) there was no mention of strategic performance management that is because University A does not have a formal PMS in place. As a result, the researcher suggest that University A should consider implementing a formal PMS to achieve the maximum benefits from such a system.

- **Un-standardised use of alternative tools**

In response to the question on what factors are affecting the institutional performance of the University, the analysis of the data revealed that the un-standardised use of alternative performance tools (such as workload appraisal, moderation and quality assurance activities) affect performance. However, at University A these tools are used as contingency measures for a lack of a more systemic approach to strategic

performance management (PUAP3; PUAP5). In addition, PUAP4 mentioned that the University's physical observation method may include, for example, classroom observations. This view was confirmed by participant PUAP2 who stated that "*[…] we do regular visits to classes […]*".

One participant remarked that senior management's performance is not clearly monitored and institutionalised across the organisation (PUAP9). However, a few other interviewees held the view that performance is consistently well monitored at the level of senior management as compared to those at operational-levels. The following comment expresses this sentiment.

> *"So, for the senior staff members, we look at the strategic objectives and how they are obtained, what are their objectives for the year. So, they are measured against those smart goals […]"* (PUAP8).

The above comment was not unusual because during the interviews the participants at senior management level demonstrated a very good understanding of the operations of the university as compared to employees at operational-levels. This may be due to the notion that they are the ones who set the direction on what needs to be accomplished. The literature confirmed this view. Kairuz et al (2016:883) highlight that institutional performance is measured using key performance indicators usually set by senior management. This practice of a top-down approach has been criticised as it has the potential to produce unintended behaviours among those at operational-levels. This suggests that a lack of coordination between the actors at strategic level and operational level of governance has a negative effect on strategic performance management adoption (Christopher 2020:13).

- **Lack of integrated and transparent performance management system**

The findings indicate that most of the participants held the view that the institution has no well-integrated PMS, when asked about what factors are affecting the institutional performance of University A. However, development is required to codify collaboration among different tools and create standards for every single staff member, from the most senior employee to junior employees. Regarding bias in performance evaluation and bonuses, PUAP3 suggested that transparency is one of the most critical areas that should be addressed. Leaving it unresolved creates distrust and dissatisfaction

among employees, which discourages them from putting their best effort at work.

> *"We need to be very transparent in terms of these packages we give because people talk"* (PUAP3).

This is in accordance with the literature, where features of NPM include openness and transparency (Ter Bogt & Scapens 2012:452; Siddiquee 2010:38) and seeks to increase efficiency, accountability and effectiveness (Kure et al 2020:1-2). This view was also popular among members of the SRC, as highlighted below:

> *"In as much as we do serve in leadership positions at the institution. We obviously do not have full knowledge of how exactly the institution follows up on their internal working "* (STAP2).

This point raises questions about the university's strategic performance management, particularly in the evaluation of lecturers. Even though the SRC have leadership roles, they are not entirely knowledgeable on how universities deliver performance feedback. When the students do not know whether their feedback is of any use, it indicates a lack of transparency and zero accountability. In the absence of follow-ups both on the visible as well as reported outcomes, students start believing that their performance on ratings and periodic reviews are nothing but numbers and further lose faith in any perception that post these routine exercises, anything meaningful will get initiated (since they do not get to see it) (STAP1; STAP2). This makes it even more difficult to bridge the disconnection between student feedback and institutional change.

5.3.4.2 Theme 2: Factors affecting teaching performance

The participants highlighted a few factors when asked what factors they perceive might affect the achievement of high performance, or the lack of teaching performance. Based on the data analysis Theme 2 emerged. This theme examines both the factors that support and those that hinder teaching performance at University A. These factors represent structural issues in education quality and working conditions for teaching staff members. The discussion below highlights the sub-themes that emerged from the interviews.

- **High enrolment to teaching staff ratio**

In response to the question on what factors affecting teaching performance, the analysis revealed that one major problem is the high number of students per lecturer.

Students interact more with their instructors, which overloads faculty and contributes to their burnout. This high student-to-staff ratio makes the on-time delivery of timetable classes hard for both teaching staff and students to implement effectively. Most of the interviewees revealed that the student-lecturer ratio is very high and is the main problem affecting teaching performance. The following comments from the interviewees reflect this common sentiment:

> *"The number of students that we have. Because at the moment, the department has a lot of students, the enrolment is very high compared to the number of teaching staff that we have" (PUAP2).*
>
> "*[…] The overloading not just of the lecturer with too many groups with too many classes, but also the overloading of students that staff student ratio it's not ideal […]. The overloading has an influence on you doing research, the overloading has an influence on your networking, so it affects all three areas*" (PUAP6).

From the responses above, it seems that University A prioritises teaching at the expense of its teaching staff's well-being and research. Although the mandate of the public universities in Namibia is to focus on teaching and research (Du Plessis & Keyter 2019:76) the literature confirmed that if teaching is not well balanced with other activities it has negative consequences on the academics' lives (Martin-Sardesai et al 2017:329).

- **Limited resources**

The question, "What are the factors affecting teaching performance?" was posed to the participants. The findings revealed that limited resources were perceived as one of the major factors affecting teaching performance. The participants indicated that the teaching and learning process was negatively affected by the absence of modern facilities, equipment, technology and adequate teaching materials. In particular, participants highlighted challenges relating to device availability and internet connectivity, which constrained both teaching and learning activities. Several participants further noted that many university students from disadvantaged socio-economic background experienced difficulties accessing online learning platforms and digital resources. The following comment expresses this sentiment.

"The hampering factor is that many of our students don't have the means in terms of connectivity, if they have the gadget, but connectivity is a challenge" (PUAP3).

Similarly, another participant believed the teaching environment was unconducive due to a lack of adequate teaching facilities, PUAP6 confirmed this, stating that:

"*Currently this lecture building, if you just walk around there every second lecture room, has a faulty projector. You know, the facilities also are not conducive to effective teaching*".

This may potentially result in a high number of staff turnover, and the university might lose some of its competent staff members to other universities that can offer a conducive teaching environment. Document review did not provide evidence relating to participants' experiences regarding device availability and internet connectivity. The issue therefore emerged primarily from the interview data and reflects participants lived experiences of teaching and learning conditions within the institution. Consequently, the interview data provided important insights into the practical implications of these challenges for teaching performance and effective learning.
The findings suggest that resource limitations continue to undermine effective teaching and learning practices within the institutions studied, particularly in relation to the growing reliance on technology-enhanced learning environments. For this reason, universities should be aware that successful strategy implementation requires a profound understanding of the competitive environment (Grant & Jordan 2015:6-7).

- **Lack of continuous professional training and development**

Continuous professional training and development is vital for enhancing teaching approaches and methodologies, while adapting to new technologies. The findings of this study highlight that staff development programmes such as training on integration and usage of artificial intelligence in teaching and learning is a must for public universities. For example, participant PUAP4 stressed that *"[…] we strive quite a lot to provide them training on a continuous basis".*

In addition to the concern expressed above, the interviewees also expressed concerns regarding the skills of the lecturers to deliver high-quality lectures. The following

comment confirms this.

> Participant PUAP5 stated that "*one thing that I've picked up as an individual lecturer is a lot of us, are experts in our subject areas, but we lack the pedagogical skills of how to teach […]*".

It is therefore important that the university emphasises the need for regular training for academics to gain skills (Al-zwyalif 2012:119) and broaden their knowledge. Similarly, the phenomenon of training was confirmed by Leandro et al (2017:534) as one of the critical success factors for effective strategic performance management.

5.3.4.3 Theme 3: Factors affecting research performance

When asked about the factors affecting research performance, the majority of participants pointed out that there was insufficient funding to support the research. The university is heavily concentrated on traditional teaching with little investment in research (PUAP4). Hence, some participants mentioned that without financial help, researchers can almost not travel to conferences to present their papers and significant research findings (PUAP2). These are critical elements of professional growth and progression towards building the institution's reputation for research and enhancing the quality of teaching and learning. The following comment from participant PUAP3 reflects this common sentiment:

> *"In terms of research some of the challenges that we have with is in terms of funding there are lecturers who are conducting research, but in terms of now getting funding to go and present their papers, seminars and all that it's a challenge due to insufficient funding"* (PUAP3).

Generally, it is common practice that the research funding is linked with the performance outcomes (Guarini et al 2020:110; Yong 2015:5). This can only be possible if the university introduces the use of performance measures (Alach 2017:102) and reward academics that produce research outputs (PUAP2). The sub-themes discussion that follows highlights other critical issues that affect research performance.

- **Inadequate research and analysis skills**

The findings of the research revealed that there is a skills gap for staff that should drive research in the institution, especially in research methods and data analysis. Such an inadequacy of research skills and capabilities can decrease the quality of research and make it harder for faculty to publish in reputable journals or win competitive grants. The following comments reflect this view:

> *"The skills to be very analytical, maybe in some of what we call our assets, the people who should be researching, they may lack certain skills, maybe in terms of data analysis"* (PUAP3).

In support of participant PUAP3, participant PUAP2 added that "*We have also various programs that researchers need to analyse data and all that I think […] We are a bit lacking"* (PUAP2).

Based on the interviewees' responses and document review, this can be attributed partly to a lack of "*support from the senior lecturers, to mentor the junior lecturers in terms of research, like maybe co-publication*" (PUAP5). Yet documentary evidence demonstrates that the university has made a strategic commitment to strengthening research capacity through mentoring and supporting early-career researchers. This commitment is reflected in the institutional operational planning document (UA-D2), where research development forms part of the institution's operational priorities. Therefore, it can be argued that University A needs to develop policies and implement on mentorship programmes to equip the academic staff with adequate research skills and capabilities. Although the strategic plan broadly covers many facets related to research, without implementation it has no impact on achieving the goals. It is important to note that teaching and research are among the areas universities should focus on to improve their performance and ranking (Tee 2016:598). Likewise, in many countries university performance is evaluated in accordance with its core missions of teaching and research (Bauwens et al 2019:584).

- **Lack of research incentives and recognition**

In response to the question on what the factors affecting research performance are, the findings further revealed that one of the factors is a lack of research incentives and

recognition. Research incentives are required to encourage researchers to engage in impactful research. Many academics will not look at the research without rewards, so faculties will only focus on teaching. Hence, it is crucial to afford appropriate payoffs and sufficient respect to researchers in motivating them to continue engaging in research activities (PUAP1; PUAP2). Some of the interviewees held the view that not all academics should be required to teach or conduct research, but academics should rather have flexibility to perform the activities in which they are more skilled. The following comments reflect this view:

> "*Yeah, there are some colleagues who prefer to just teach they're not really interested in doing research, they just want to interact with the students [...] but then there are others who really want to do the research?*" (PUAP6).
>
> Similarly, participant PUAP5 added that *"I have come to realise that there are just some people who are not passionate about, you know, research. They would rather go to the classroom and teach. And unfortunately, in academic world, we put so much emphasis in the research in those that wants to excel in teaching, nobody recognises them [...] So, to me, I think it's also the passions, you get those ones that are passionate about research, you get those ones that are not passionate".*

These arguments complement existing literature, it is common practice that a well-designed PMS should involve incentive compensation (Adler 2011:251). However, focusing too much on rewards, while neglecting other qualitative measures (Söderlind & Geschwind 2019:90; Kallio et al 2016:704) can produce dysfunctional behaviour among the academics (Huang & Xu 2020:715; Spence 2019:771; Ter Bogt & Scapens 2012:485).

5.3.4.4 Theme 4: Factors affecting community engagement

The participants, when asked about what the factors affecting the institutional performance are, the majority revealed that community engagement is one of the factors and pointed out various influencing factors around community engagement, as discussed below. The sub-themes discussed below provide a more detailed exploration of the obstacles hindering meaningful community engagement.

- **Time for community engagement work is limited**

Many academics lack the time to engage with the larger community, which means less opportunity for community work compared to their teaching and research focus. Community engagement is not captured correctly on the workload, making it less of a priority for academics. These sentiments are expressed in the following comment:

> *"It's basically the time. I think here it's the time that we do not have enough time to actually engage in more community work"* (PUAP2).

The literature also confirms that usually universities lack measurements and data collection on community services (Dobija et al 2019:771; Melo et al 2010:248). This suggests that this problem is not only unique to the case study university. Furthermore, it is important for the universities to develop a clear policy on community engagement to be able to effectively manage their performance.

- **Challenges with aligning community engagement across academic disciplines**

Community engagement linked to the field of study is critical. Creating projects or engagements that do not leverage faculty expertise results in less impact. Therefore, institutions should ensure that community projects align with the expertise of the academic staff. According to participant PUAP4 certain community work do not qualify as community engagement if the academic does not use their professional skills to impact society. This participant mentioned that:

> *"With community work is identification of such community work that is tight or linked to the field of study is critical because we don't just want to be doing any type of community work"* (PUAP4).
>
> In addition to the concerns expressed above, participant PUAP6 also expressed that "*[…] we are encouraged to use our professional skills, the colleagues here they misunderstand that and they think that if they sing in the church, if they distribute food to the hungry, then there is community engagement".*

The above comments show that the issue of community engagement is not well defined in University A. Therefore, it is important to develop a clear policy to avoid this

confusion. As already pointed out above, administering community engagement is a common problem in most universities (Dobija et al 2019:771; Melo et al 2010:248).

Theme 5: Factors influencing institutional performance

This theme focuses on identifying key factors that have the potential to improve the performance of the university. All of the interviewees held the same view when they were asked to describe the performance of their faculty/school/department. The findings revealed that the university is doing well, although there is room for improvement. The following sub-themes are the key factors that emerged from the interviews:

- **Employee motivation**

The participants considered employee motivation to be significant to high performance. One participant mentioned, *"Motivation is key. If employees are not motivated, then performance will definitely be affected."* (PUAP2). Another stated that "*Yes, for us now, I think there is a very low morale, staff morale. There is a perception of biasedness, unfairness*" (PUAP8). Low motivation, therefore, leads to low employee output.

Lack of motivation produces unintended behaviour for the employees to focus on issues not in line with the strategic objectives of public universities. The views of the participants were consistent with the conclusion from numerous studies that a lack of motivation and low staff morale is a major factor affecting strategic performance management in public universities (Franco-Santos & Doherty 2017:2319; Karuhanga & Werner 2013:223). Christopher (2020:13) stressed that higher education employees are more motivated when their work is aligned to organisational culture that offers them the opportunity to grow. Strategic performance management effectiveness is attainable when employee morale is boosted and when their efforts are supported by the managers (Christopher 2020:13; Pulakos & O'Leary 2011:147-148).

- **Training and development**

The probing question, on what are the factors affecting the institutional performance revealed that one of the factors, affecting institutional performance, is training and

development. Training and development are needed to teach employees how well they can perform on-site while working. *"Continuous training and development are crucial for improving performance"* (PUAP3). Performance can be improved through continuous training and development, which shows that employees should always have room for learning and enhancing their skills to keep up with the changes in the organisation. Hence, employees will be able to master the art of doing their respective job roles efficiently, and consequently, better productivity can be achieved. This also suggests that existing systems can offer more room for growth to be included in performance reviews. The literature confirmed this view (Al-zwyalif 2012:119).

5.3.5 The contributing factors to a lack of alignment between operational performance and organisational strategy within the Namibian public universities

It suffices to re-iterate that the present study does not seek to develop the strategic performance management framework based only on the four perspectives of the BSC. Rather, the current study seeks to incorporate the philosophy of the BSC in order to develop the strategic performance management framework based on the BSC Synergy model to achieve corporate synergies between operational performance and the organisational strategy.

To address RQ3 - *What are the contributing factors to a lack of alignment between operational performance and organisational strategy within Namibian public universities?* Participants were asked to answer this question on how they felt the operational plan was set up and accessed and how often they believed that one must refer to it when making decisions. In addition, the participants were probed to share their views into the root cause of misalignment and to what degree strategic alignment should influence day-to-day operational activities. From one of the documents reviewed, the findings revealed that the University puts emphasis on aligning operational goals with the institutional goals in drafting the operational plan through inclusive consultations involving both internal and external stakeholders (UA-D2). The interviewees expressed mixed views on how the operational plans are formulated and whether formal operational plans exist. Some of the interviewees confirmed that formal operational plans exist as stated by participant PUAP8 "*we have an action plan*", while other held a different view indicating that at "*departmental level it is not formalised, OK*

unless I'm mistaken but I don't think it's formalised, yeah" (PUAP1).

Furthermore, based on the empirical data, it became clear that operational plans are not consulted in everyday decision making. As evidenced by the participants that the approved operational plan should be consulted for decision-making "*after six months*" (PUAP5) and "*maybe a semester basis*" (PUAP2). However, all the interviewees agreed that the day-to-day operational activities should be aligned with the organisational strategy. The participant's view above seems to pose a challenge if the operational plan is not consulted regularly and one wonders how employees will ensure that the tasks they perform daily are aligned with the organisational strategy when they do not know the targets they are supposed to meet. In view of the above, one participant suggested that:

> "*[…] maybe it being displayed somewhere, maybe on the Billboard or something for each department. Because if you are seeing it on a daily basis, I think it does, kind of unconsciously, when you are reading, say for example if I put the mission and vision there on that board [...] Unconsciously, whenever I'm looking at that, it would actually be embedded in my mind*" (PUAP2).

The data analysis of participants' responses revealed the following three themes: lack of awareness and understanding of organisational strategy, absence of a structured approach to align operational activities with strategy; and challenges in cascading organisation goals to operational levels. These themes are discussed in detail below.

5.3.5.1 Theme 1: Lack of awareness and understanding of organisational strategy

When asked about the contributing factors to a lack of alignment between operational performance and organisational strategy, the findings revealed that the operational staff members are generally unaware of the institutional strategic goals. Hence, the discrepancy creates a mis-synchronisation between fundamental daily activities and institutional strategic goals. The following comments reflect this view.

> *"If there was a way of how we could do this, we could just try to have a small survey without antagonising big people. You'll be shocked to find out that there's very few people who bother about, you know? Checking whether they know the vision or the mission or whatever"* (PUAP1).

“I think, one of the contributing factors is the awareness and I think it's just the way the awareness of people, the person not knowing that, OK, I need to know the overall strategic objective of organisation” (PUAP2).

The responses from the participants and the literature concur that operational-level management staff are not fully aware of the organisational strategy (Alani et al 2018:698). Moreover, Gębczyńska (2016:1085) asserts that a lack of involvement from all employees is a key factor affecting strategic alignment. This suggests that all employees should be aware of the organisational strategy and they should be involved in developing their own objectives at departmental or faculty level in order to contribute to the achievement of the high-level strategic goals. Kaplan and Norton (2001:151) claim that strategy-focused organisations require that all employees understand the strategy and align their everyday job to contribute to strategy success since management alone cannot implement strategy.

The institutional strategic planning framework (UA-D1) indicates that strategic objectives and associated performance indicators were developed through extensive consultation with internal and external stakeholders. However, this confirm only the fact that there are wider consultations during the formulation or planning of the strategy and after this stage there is no review as well as further engagement with the different stakeholders, especially the academic staff members.

In addition to the concerns expressed above, the interviewees also expressed concerns that a lack of awareness is due to poor communication from senior management. The following specific sentiment was raised in support of this view:

“So, they spend a lot of money, you craft your strategic plan and then you don't communicate that strategic plan to the person on the ground. So, it's just willingness of the leaders to do what they are supposed to be doing” (PUAP5).

"The only way they receive our complaints is if we write to them. I feel like there should be this open or free communication between management and the SRC in order to ensure that, OK, we are actually on the right path towards achieving our goals in this strategic plan" (STAP2).

Another explanation could be that effective communication helps in reaching a common understanding of the higher education’s mission, value and strategy (Alani et

al 2018:698). Furthermore, the lack of regular, transparent communication channels between management and the SRCs creates a barrier to collaboration and goal alignment. Without those interactions, the danger is a gap between management directives, and what the student community needs most.

5.3.5.2 Theme 2: Absence of a structured approach to align operational activities with strategy

The participants were asked what the contributing factors are that lead to a lack of alignment between operational performance and organisational strategy. The findings revealed that there is no clear focus on how daily work is connected to the strategic plan of the institution due to the absence of a structured approach. It is important to have a shared understanding of an organisation's strategic goal to help all employees to achieve alignment (Kathuria & Porth 2007:504). The absence of a formal PMS was a recurring issue during the interviews; the interviewees held the view that implementing the system could improve performance. Participant PUAP1 stated that "*I think the performance is satisfactory. It will be even better than that if there was a performance management system in place*". Moreover, participant PUAP3 criticised the current arrangement referring to one specific institutional goal which emphasises having a high number of research publication outputs a year. Furthermore, participant PUAP8 opined that *"[…] the goals must be realistic. Might be that some departments have these unrealistic goals, or we have a lot of strategic objectives in the strategic plan [...]"*.

The views of the participants were consistent with the literature by Leandro et al (2017:534) that clear targets and expectations should be set early on, so that all units and team members know what is important for the organisation to achieve their goals, mission and objectives. Lack of clear and defined expectations could lead to failure; therefore, it is good practice to have clear and defined responsibilities to assist units and team members with focus, motivation and ownership for achieving intended results.

5.3.5.3 Theme 3: Challenges in cascading organisational goals to operational level

One of the factors contributing to misalignment between operational performance and

organisational strategy relates to the challenges in cascading organisational strategy to operational levels. When asked whether the use of the BSC as a strategic performance management tool could be effective, the majority of the participants held a strong view that the use of the BSC would be beneficial. Kaplan (2001:369) states that it is a useful tool to bridge the gap between a vague mission and strategy statement to day-to-day operational actions. Hence, the importance of introducing the BSC can assist in translating HEIs' vision and strategy into specific goals. However, universities need a more efficient method for communicating and implementing priorities across the institution.

> Participant PUAP5 stressed that *"from my experience, I haven't really seen it cascading down, you know, to involve everybody at the operational level, to say how can we assist for instance the institution to achieve its strategic plan, but I'm sure it's done at the dean levels".*

The above comments show that cascading organisational goals to operational level is a challenge in the absence of a structured approach. Accordingly, Alani et al (2018:690) established that implementing the BSC can assist higher education to align their activities to the vision and strategy, improve communications, and to monitor performance against strategic goals. What was revealed from the interviewees' experience is that there are no regular performance reviews (PUAP3) and there is a lack of uniformity (PUAP9).

> For instance, participant PUAP9 observed that *"At EXCOM when you make a submission […] they always bring the goal in. They will always say as per goal this and that, even the cover letter there is an aspect that says it relates to which goal of the strategic plan. So, you start linking your submissions to what does it speak to? So that's the only thing, but at departmental communication level it's not there*".

In view of the above, University A should consider implementing a formal PMS incorporating the BSC framework and ensure regular review of the system. Furthermore, the institution should address any gaps in cascading to ensure that there is synergy between the institutional goals and departmental goals. Similarly, management should be consistent in enforcing best practices that are applied by top management. Moreover, Niven (2003:236) emphasises that it is critical for

departments or faculty to review the cascaded BSC to ensure true alignment with high-level strategy.

5.3.6 The Balanced Scorecard contribution to the development of a strategic performance management framework to align operational performance with organisational strategy

As mentioned, the focus is to investigate the role of the BSC in aligning operational performance with organisational strategy to achieve corporate synergies and not to develop a BSC with its four perspectives (Kaplan & Norton 2006:12). The literature review show that the BSC has evolved from being used as a performance measurement system to a SPMS (Ozmantar & Gedikoglu 2013:622-623). Thus, the researcher conducted the study to investigate and propose a strategic performance management framework based on the BSC principles and Kaplan and Norton's Strategy Map to achieve corporate synergies.

To address RQ4 – *How can the BSC, Strategy Maps and Synergy model contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy*? The researcher asked participants how the BSC can assist in establishing a strategic performance management framework that links operational performance to organisational strategy. The data analysis revealed that there were three themes that emerged. The three themes are: the potential benefits of implementing the BSC; the contribution of the BSC to achieve alignment; and steps to achieve alignment of operational performance with the organisational strategy.

5.3.6.1 Theme 1: The potential benefits of the balanced scorecard

The study showed that the BSC concept has been recognised and understood by the majority of the participants. However, at a strategic level of adoption within the university, it may not be so familiar, and it has been found that the institution is not using the BSC. The following comments reflect these common sentiments:

> *"Yes, I have I know the BSC. It's also one of the tools that you can use to monitor the performance of how the organisation is performing in terms of how it pleases the customers, how the finances are. How much are you getting into the organisation, which could reflect how well your employees are performing"*

(PUAP1).

"Well, I know about the balanced scorecard I come from FNB. I've been in the industry, so we've also been using the balanced scorecard" (PUAP6).

The above comments show that most participants are familiar with the concept and the importance of using the BSC for strategic performance management. Accordingly, the views above suggest that they have worked or come across using this tool to measure customer satisfaction and financial results as well as employee productivity. Hence, getting a grip on the BSC further suggests the availability of strategic frameworks despite flawed implementation. On the contrary, the responses from all the SRC participants indicate a lack of awareness. For instance, participant STAP1 stated that *"[…] I do not know anything about the balanced scorecard".*

Although the majority of participants at the case study university are aware of the BSC, the actual application addressing performance at various levels of the institution is lacking. Many of the interviewees indicated that University A is not using the BSC. For instance, participant PUAP8 emphasised that *"[they] are not using it at the moment [...] action plan is based on balanced scorecard but […] managing the performance not yet"* (PUAP8). Furthermore, participant PUAP9 mentioned that *"[…] we have not implemented it yet".*

These findings suggest that although the university has not formally implemented the BSC as an institutional performance management framework, but they have incorporated the BSC philosophy in the current strategic plan. This view was also confirmed from the documentary evidence that BSC principles have informed the design of the institutional strategic planning framework (UA-D1).

There could be few reasons why actual application at various levels of the institution is lacking. Based on the empirical data, participant PUAP5 mentioned that "*So you need to workshop the strategic plan to the department, so then the department sees this is a strategic direction of the institutions".* Another participant PUAP3 also stated:

"*That's why I said the aspects of workshopping this strategic plan assists because as you are contributing to that, that thing is stuck on your mind. You know already in our strategic plan we speak about that because […] people are*

part of it, they are working on it, they will never forget what they need to do?" (PUAP3).

The literature confirmed this view. Kaplan and Norton (2001:151) claim that strategy focused organisations require that all employees understand the strategy and align their everyday job to contribute to strategy success since management alone cannot implement strategy.

An extensive body of research has shown that successful implementation of the BSC in higher education has many benefits (Alani et al 2018:698; Reda 2017:497; Al-Hosaini & Sofian 2015:33; Fooladvand et al 2015:953; Sudirman 2012:203; Beard 2009:275). Notwithstanding the fact that University A has not yet implemented the BSC, many of the interviewees identified various benefits for using the BSC. The following comments confirm this common sentiment:

"The beauty of [the BSC] is that it communicates now what are the strategies, the organisational strategies. Therefore, based on that, then our operational strategies should be developed based on that" (PUAP3).

"The BSC helps to explain the BSC Framework to transform the strategy into objectives, measures, targets, and initiatives. It is also the means of aligning the activities with priorities, communicating the strategy to stakeholders, teams, etc., to ensure that they all work towards common organisational performance goals. It tracks the faculty's progress and feedback on how to make better decisions. In other words, the BSC, management strategy and operational plans are inseparable as they bring out the vision, mission and objective to all interested parties by paying more attention to how well it is doing and where it needs to pay more attention" (PUAP7).

The responses above are supported by Reda (2017:497) who found that the BSC can help in translating strategic objectives in teaching, research and community services into measurable, actionable targets; can support the quality assurance practice; improves the development and execution of strategic plans; and help to encourage communication among different units of the university. Similarly, Al-Hosaini and Sofian (2015:33) found that the BSC helps in determining strategic priorities; provides the structure for quality improvement; it promote efficient use of resources; and help focus

activities to support the mission of the HEI. The value is in effectively communicating organisational strategies and aligning daily actions with broad aims. Importantly each perspective of the BSC should have clear objectives, measures, targets, and initiatives (Kaplan 2001:355).

5.3.6.2 Theme 2: The contribution of the balanced scorecard to achieve alignment

The BSC is a very useful tool to align all the organisation's resources in order to focus on implementing their organisational strategies (Kaplan & Norton 2004: xi). As per the document review, Table 5.4 below is an example of how University A has aligned their organisational goals with institutional strategic objectives using evidence obtained from the institutional strategic planning document (UA-D1).

Table 5.4: Aligning goals to strategic objectives at University A

Strategic Objective:_____										
Key Performance Indicators (KPIs)	Initiatives	Information Sources & Required Resources	Base		Target					Responsibility
			2000	2001	2002	2003	2004	2005	2006	

Source: Institutional strategic planning document (UA-D1)

Table 5.4 above highlight the current practice how the case study university is aligning their goals to strategic objectives. In order to achieve alignment, the broad goal or theme is usually highlighted first and then followed by the strategic objective indicated in the table above. It was not possible to obtain operational plans for the faculty or department for review to collaborate the interview findings. However, a generic template was obtained, which serves as a confirmation that the university has formalised the reporting guidelines at the strategic level only. However, the current practice seems detached from the institution's budget which is a key component to achieve total alignment. Therefore, it is imperative that adequate resources should be allocated in terms of budgeting to translate the organisational strategy into operational terms and successfully implement strategic performance management (Biondi & Russo 2022:424; Christopher 2020:10-11; Alach 2017:104), as well as formalise the

reporting guidelines at the operational level.

While the findings revealed that the majority of the participants understood the BSC concept and its benefits, there was only a small number of participants who were able to share their perspectives on how the BSC can contribute to achieve alignment between operational performance and organisational strategy. Participant STAP5 remarked that the BSC assists with planning, reporting and evaluation. The comments below support this notion:

> "*Our strategic goal, which is the organisational strategy, is talking of [so many] publications by this term, let's say four-year period. Then our operational strategy now will communicate that, for us to achieve that per year, how much should we attain? Therefore, that's how operational strategy align to that and this linkage through balanced scorecard is very critical and it helps us to break it down so that the bigger chunk would look simple and easier to achieve […] as we move towards the overall.*" (PUAP3).
>
> *"I think the first step is to understand what the balanced scorecard is […]. The next step is to create key performance indicators from each of those variables [...] So, once we know really those key performance indicators which are combined together based on the balanced scorecards, so it's easy to align the operations and the strategy*" (PUAP4).

The above is collaborative evidence of what Kaplan and Norton (1992:72-73) assert about the BSC as a tool which simplify, minimise information overload, and operationalise the vision at the top of the organisation. Moreover, Rošulj and Petrović (2019:111) and Sudirman (2012:201) observed that the BSC as a strategic planning and a management system, assists in translating the higher education's vision and strategy into specific goals. This suggests some of the potential strengths of using the BSC as compared to the informal practices currently being used at University A (PUAP6). Therefore, to achieve better results the university should consider developing and formalising the BSC at all levels of the organisation to contribute to aligning their operational performance with their organisational strategy.

Furthermore, an SRC member observed that there is a need to use multi-dimensional performance evaluation. According to STAP1 *"Instead of only giving an evaluation thing to the lecturers, why not also expand it to our admin*

to say that no, why don't they do these things online? Because I cannot stand in the line the whole day at work or office of the registrar, who works with certain things or you go to the faculty officers, why can't we evaluate the faculty officers as well? ".

Although the views above do not explicitly mention the BSC in this excerpt, the study analysis shows that the concept of a multi-dimensional performance evaluation exists. In other words, not just assessing the teaching staff as per the findings but applying a more comprehensive performance measure across administrative staff and academics too. This echoes the BSC philosophy to allow you to focus on financial or academic members and consider other key operational performance factors like student satisfaction and administration processes.

This perspective aligns well with the typical BSC approach, recognising that various departments and business units of the institution (university) are enablers/buffers (lagging factors) to overall performance. By accessing faculty, administrative staff and other departments, the operational performance of an organisation can be assessed to ensure that all its parts align with a strategy.

5.3.6.3 Theme 3: Steps to achieve alignment of operational performance with the organisational strategy

Alignment is a key component of organisational success to achieve high performance (Salimian et al 2012:12016; Kaplan & Norton 2001:149). The review of the literature in Section 3.6.4 highlighted five critical steps to achieve alignment. During the interviews it was discovered that the interviewees responses were more or less in line with the steps from the literature and the following eight critical steps emerged which are: (1) consider the NDPs and the sectoral plans before formulating the strategy; (2) formulating and adopting the high-level institutional developed BSC; (3) cascading the BSC throughout the university; (4) clear communication of mission, value and strategy; (5) develop a departmental or faculty BSC; (6) Select few strategic goals to implement at departmental or faculty level (7) reviewing the linkage and address any gap in cascading (sharing the plan with immediate senior managers); and (8) Begin implementation while conducting ongoing monitoring and evaluation.

In support of the eight critical steps above, the interviewees mentioned that:
First "*the higher education subsector has goals set at the national level and in that the institutions, under that sub-sector needs to align their performance to those*" (STAP4).
Second, understanding what the BSC is and what is contained in the overall strategic plan is crucial (PUAP3; PUAP9).
Third, cascade the high-level strategy down from top to the lowest individual in the institution (PUAP2; PUAP8; STAP4).
Fourth, create awareness of the strategic goals using various communication such as meetings (PUAP9).
Fifth, start planning at departmental level (PUAP2; PUAP3).
Sixth, "*set five goals that is strategy related. Not a lot because a lot of goals confuses people"* (PUAP9).
Seventh, "*So, what we normally do if we have our strategic plan, each department must make a presentation, you know, to the rest of the directors or management where you present your strategic plan? And then there's a lot of questions […] to ensure that it's aligned with the strategic plan of the institution"* (PUAP8).
Eighth*, "I think regular updates and regular monitoring and evaluations is needed"* (PUAP5), *"when we are reporting, our performance is monitored […]"* (STAP4).

To ensure an effective alignment process, University A should ensure that they develop a systematic alignment process. Some of the issues linked to these eight steps to achieve alignment that came out strongly in the interviews include: involving all staff members in decision making; developing key performance indicators; and workshopping the strategic plan at operational levels. The literature confirmed the views above. According to Wade and Recardo (2001:2) strategic alignment occurs when all aspects of the organisation are tied together and they all bear a direct relationship to the strategy.

5.4 CASE STUDY 2: PUBLIC UNIVERSITY B

This section reports the findings and analysis from a case study conducted at Public University B (University B). The similarity in the themes identified across University A and University B was not a result of combining the cases prematurely or analysing University B through the lens of University A. Rather, it reflect the theoretical replication logic underpinning the study, where the cases operate within a similar

higher education environment and were therefore expected to demonstrate areas of similarity in relation to strategic performance management practices and strategic alignment. Information about the description of the case institution and its context is provided below. The case description of the institution helps the readers to place the discussion into context and understand the complexity of the case. Following the case description this section turns to examine the key issues from the interviews collaborated by official records and documentation.

5.4.1 Case description

University B is a public HEI operating within Namibia's higher education sector. Similar to University A, the university functions within the national higher education legislative framework and is governed through established institutional structures responsible for strategic oversight, academic governance and administrative (Du Plessis & Keyter 2019:75; Matengu et al 2014:89).

The institution also offers a broad range of academic programmes across multiple disciplines and has established governance structures responsible for institutional planning, resource management and organisational oversight. Document review showed that University B follows a structured strategic planning process supported by institutional planning documents that define strategic priorities, objectives and expected performance outcomes (Institutional strategic planning document [UB-D1]). The strategic planning document provides greater detail regarding the processes used to formulate institutional strategy, allocate implementation responsibilities and monitor progress towards strategic objectives. Nevertheless, participants identified implementation challenges relating to communication, consistency of performance management practices and institutional capacity, which continue to affect effective strategy execution (PUBP1; PUBP8).

5.4.2 Understanding of performance management

Similar, to interviews conducted at University A and due to the nature of the semi-structured interviews, the same questions were asked at both case study universities to allow for cross case analysis. To refrain from repeating detail information already provided in the relevant sections of University A, the emphasis will only be on the

information gained from the interviews with University B participants and from the applicable documents.

University A, participants were also asked about their understanding of the term performance management and the findings revealed that all the participants demonstrated a very good understanding of the concept. Documentary evidence revealed that University B has adopted a formal performance management policy to guide institutional performance management. The institutional performance management framework (UB-D3) defines the university's approach to performance management and outlines the principles underpinning performance monitoring and accountability. Yet only participant PUBP2's definition concurred with the university's performance management definition contained in the document. However, many of the participants from University B referred to performance management as a people management tool to attain organisational goals, while a small number of participants viewed performance management as a process of measuring performance and a system used to achieve organisational performance.

Furthermore, building on the participants' understanding of the term performance management the researcher sought to find out if the university has a formal PMS. The finding revealed that the majority of the participants held the view that a PMS is in place, while only one participant held a different view that a PMS does not exist. Participant PUBP1 said "*We do have a formal management system in place".* In support of participant PUBP1, participant PUBP3 said that:

> "*Yes, the university is in the process of implementing, training was provided but I am not sure if employees have signed the performance agreements".*
>
> In turn, PUBP4 stated that: *"Yes, they do have. However, the old performance management system was working through performance appraisals, which they are currently changing into an integrated performance measurement system"*
>
> However, participant PUBP7 held a different view and responded that "*They are currently busy developing one, they don't have a PMS, but they might have initiatives but now they don't. Currently, they don't have, they are in the process of developing one".*

What was revealed from the interviewees is not surprisingly, because at the time of the research study the case study university was in the process of piloting the implementation of the system. Hence, most participants held the view that a system at least existed.

The next section presents the analysis of data which involved identifying themes and sub-themes that emerged. As stated in Section 5.1, the discussion of the findings and analysis in the following sections were organised under the research questions of this study.

5.4.3 The impact of current strategic performance management practices in enhancing performance and goal achievement

The interview schedule included various questions to answer RQ1 - *What is the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities?* The participants were asked to share their views on what they considered as the current practices used in managing performance at University B. As was the case with University A, the data analysis revealed that there were two major themes that spoke to the impact of the current strategic performance management practices in enhancing performance and goal achievement. Table 5.5 below present a summary of the emerging themes.

Table 5.5: The impact of the current performance practices in enhancing performance and goal achievement at university B: Generated themes

Themes	Sub-themes
5.4.3.1 Theme 1: Current strategic performance management practices	*Student-lecturer evaluation* *Performance appraisal*
5.4.3.2 Theme 2: Effectiveness of the current strategic performance management practices	*Ineffective management information system*

Source: Own observation

Table 5.5 above is an overview of the themes and sub-themes that were generated from research question 1, on what the impact of the current strategic performance management practices is in enhancing performance and goal achievement in the

Namibian public universities. Unlike University A, the biggest issue impacting the current strategic performance management practices at University B relates to ineffective management information system. The findings with regards to each of these themes follows:

5.4.3.1 Theme 1: Current strategic performance management practices

In response to the question on what the current strategic performance management practices used in managing performance are, various strategic performance management practices emerged. The findings revealed that the situation at University B seems completely different from that of University A. The study findings indicate that University B uses much of the well-known strategic performance management practices such as performance appraisal and the BSC, although a formal PMS has not been fully implemented. The mentioned strategic performance management practices are in accordance with those alluded to by various authors (Mizrahi 2021:298; Tee 2016:584; NCHE 2015:28-31; Ozmantar & Gedikoglu 2013:622-623). Furthermore, the interviewees revealed that the following strategic performance management practices are currently used at University B: student-lecturer evaluation; performance appraisal; BSC; workload forms; student-lecturer forum; supervisor-lecturer evaluation; quality assurance monitoring; medium-term plans and budgets; and research publication outputs.

As was the case at University A, the current system performs well enough, but there are some weaknesses that must be addressed. Consequently, the following specific concerns were raised by the participants:

> Participant PUBP3 stated "*[…] there is no agreement or guidelines on appraising staff. Perhaps maybe this can be solved with the new performance agreements that will be signed*".
>
> In support of participant PUBP3, participant PUBP8 added that *"[…] currently it is not really a good measure to assess performance per individual, like I said, it is not mandatory, it is voluntary, but it only becomes compulsory when an individual is going to request or if applying for promotions*".

From the responses, it became clear that the current strategic performance management practices are weak and do not contribute much to assist the organisation

to achieve its strategic goals. The literature confirmed that much of the current practices as mentioned above at University B do not focus on strategic issues, continuous improvement and involvement of managers as suggested by Aguinis (2014:26). This suggests that *"[…] sometimes it's done as a compliance and not really something that is used or usable for decision making*" (PUBP6). This is in line with the findings of various researchers that strategic performance management at times is used for procedural compliance, just to satisfy the law and regulation requirements and is far from reaching its purpose, which include learning and improvement, and problem identification, rendering the system ineffective (Melo & Mota 2020:624; Dobija et al 2019:750; Pollitt 2013:354). Therefore, it is important that the institution should focus on those practices that align with best practices, for instance the BSC to achieve its goals.

One of the purposes of strategic performance management is to show where improvement is needed, to learn and improve performance (Verbeeten 2008:430). Similarly, the responses from the participants revealed some of the common current strategic performance management practices to achieve this purpose. The most common current strategic performance management practices at University B are student-lecturer evaluations and performance appraisal. The next section discusses the sub-themes on common current strategic performance management practices as revealed in the findings.

- **Student-lecturer evaluations**

Most participants, when asked what the current practices used in managing performance are, stated that the phenomenon of internal quality assurance, embedded in the use of the student-lecturer evaluations, impact on goal achievement. Similar to the responses from University A's participants, the common sentiments of interviewees at University B were that through maintaining a quality level of teaching standards, student evaluations directly play a role in achieving the institution's goal. Having a set of standards for student performance and student feedback ensures that educators meet the expectations laid out by each standard. These views are illustrated by the following comment:

> Participant PUBP8 stated that *"[…] there is also what we call a student-lecturer evaluation process. Where […] students rate lecturers in terms of preparedness*

to class, in terms of subject knowledge and content, how available they are to their students […]".

Furthermore, the analysis indicated that University B has a strong emphasis on quality assurance. This is confirmed by participant STAP6 below:

"So, at the level of the Governing Council of the university, there is quality management nothing slides by without it being double checked, nothing comes by without it being fact checked. And so, there is systems put in place to ensure that at that level only quality decisions are made".

The student-lecturer evaluations influence performance as it helps to judge the quality of the teaching. This practice can provide valuable input to improve teaching practices, but currently it is more about providing feedback than achieving better teaching performance and it's just done "*as a tick box rather than as value adding exercise*" (PUBP4). The comments from the interviews were supported by the literature. Quality management is one of the enablers to achieve high performance and is an integral part in strategic performance management (Sarrico 2010:154).

The interview responses suggest that there is a need for University B to strengthen their internal quality assurance and develop a standardised policy if one does not exist. This is supported by participant PUBP4 who questioned the university's practice on quality in the student-lecturer evaluation stating that:

"*These tools are quite difficult to measure in terms of quality because sometimes the timing of their administration is very difficult, for instance, if you administer a student evaluation towards the end of the semester, when most students have failed to qualify, obviously they will rate you low. So now to assess the objectivity of such an evaluation then becomes difficult".*

Accordingly, the institution should introduce accountability mechanisms. Currently, there is a broken culture of accountability. The following quotations from the SRC participants support this view:

"I don't think there is a culture of high sense of accountability and high sense of patriotism. I see that a lot in […] staff members where they feel the university is their employer rather than them being part of the community" (STAP6).

"There are no repercussions even if [lecturers] get bad ratings [...] nothing is happening" (STAP3).

The above comments suggest that if staff work in an environment where they can barely meet standards without being pushed to improve on them, then that is what they will do, producing less and with little motivation. Lacking clear repercussions for poor performance, employees do not feel the pressure to perform well or align their efforts with institutional goals. Thus, any PMS requires accountability mechanisms. This perception was further corroborated by documentary evidence. The institutional strategic planning framework (UB-D1) indicates that the university seeks to strengthen institutional accountability through clearly defined strategic priorities and organisational direction.

- **Performance appraisal**

The issue of the performance appraisal came out very strongly in the interviews, when participants were asked which current practices are used in managing performance. Performance appraisal is a component of strategic performance management and is defined as a formal system of evaluating employee performance once a year, often driven by the human resource department (Nasreen & Naz 2019:41; Aguinis 2014:3; Armstrong 2006:9). Based on the empirical data, the interviewees had a clear understanding of the difference between performance appraisal and performance management. In this respect participant PUBP8 stated that

“Currently in the absence of a PMS we are using what we call the annual appraisals. Where each individual is required to indicate the activities that they have conducted during the year and these activities are mainly or dominantly looking at the three primary activities within our scope of work and that is your teaching, you have the research output and then you also have community engagement”.

The review of the current strategic performance management practices in Chapter 2 revealed that performance appraisal is one of the most important tools used in higher education (Camilleri 2021:12-13). Moreover, from the empirical data it became clear that the practice of workload forms is integrated in the practice of performance appraisal at University B, unlike at University A where it is a stand-alone performance

tool. The comment below supports this notion:

> *"These different components are different sections that the performance appraisal looks at, is what we call the workload which consist of teaching and learning component, community engagement, research and […] publications" (PUBP2).*

The management of the workload is part of the performance appraisal tool and has an impact on goal achievement if managed effectively. Moreover, the workload forms have the potential to enable team leaders to keep a check on the balanced distribution of work amongst the team. However, half of the interviewees are of the view that workload forms do not inherently encourage meeting specific performance targets as much as meeting compliance with a workload requirement. The following comments provide credence to this common view:

> "*Under teaching obviously if you have an overloaded lecturer, obviously the performance will be affected* (PUBP8).
>
> Another participant PUBP2 stated that "*The workload looks at the number of hours that the staff member is engaged in teaching and learning. And then it tries to assess in terms of whether the staff member actually meets a minimum required number of hours or are they exceeding or are they under those particular hours that [are] approved by Senate. So that would be one of the other tools that fits into the performance appraisal is almost like an instrument used to collect information*".

The comments of the interviewees illustrate existing performance appraisal practices within the institution. The documentary evidence from the institutional strategic planning framework (UB-D1) revealed that the university is committed to addressing the workload challenge. Since currently, "*[the workload forms] does not evaluate and assess and look into other aspects. That the normal performance management tool would look at such as the environment in which the candidate operates, then maybe the resources and the facilities and so on*" (PUBP2). This indicates that they only affect time for completion of tasks, but not which tasks are accomplished.

5.4.3.2 Theme 2: Effectiveness of the current strategic performance management practice

In response to the question, whether the current practices are effective for managing performance, the majority of the participants held the view that the current practices are ineffective. For example, participant PUBP1 remarked that*"[…] currently the system is not really effective".* Similarly, participant PUBP8 concurred that some of the current practices are not effective because they are not mandatory.

Further analysis revealed that few participants, mainly the senior managers held the view that the current practices are effective. In line with the discussion in Section 5.3.2 it is usually the senior managers who align their actions with the organisational goals compared to employees at operational levels due to a lack of coordination (Christopher 2020:13). This suggests that University B should consider to fully implement a formalised PMS.

Moreover, various issues emerged that are contributing to the ineffectiveness of the current strategic performance management practices. For instance, *"it's based on perceived behavioural measurements and that is from the students up to management"* (PUBP1) and *"right now we do not have any means of verification"* (PUBP6). The next section discusses the sub-theme that emerged from the interviews.

- **Ineffective management information system**

In response to the question on how participants perceived the effectiveness of the current practices in managing performance, the findings revealed that the biggest problem facing University B seems to be the management of an information system that can influence the effectiveness of the current strategic performance management practice in achieving the institutional goal. Specifically, issues related to data integrity and reporting challenges in data management for sustainability and transformative research.

> According to participant PUBP5*" […] it's difficult to get data to be honest, especially statistical data. It's not in our realm of influence; we have to wait […] it has to come from the Central Statistical Office in the university. ".*

In support of participant PUBP5, participant PUBP6, when asked about the effectiveness of the current practices, said the major issue is the data inconsistency and reporting challenges. Furthermore, PUBP6 emphasised that:

> *"[…] the first challenge is data integrity some of the data is mined here through our systems that we have at the university. Stuff like completion rates, progression rates, staff productivity […] satisfaction rates these are some of the things that are collected. But there are other data that is required from the units themselves, so and that's where we are having a bit of a problem because the quality of the data that is received is sometimes very much questionable, and right now we don't have any means of verification apart from the way we do it".*

The view expressed above shows that without reliable data the University cannot accurately assess the achievement of its goals and will result in incorrect decision-making. Document review of the organisational change management report (UB-D4) revealed that many participants in that study generally felt that the information technology system was not effective in supporting organisational processes. The literature confirmed that public higher education in Namibia still lacks strategies and appropriate management systems to provide reliable performance information (UNESCO 2016:83). Similarly, Tjihenuna (2017:3) also highlights this, stating that the accounting systems used in universities fail to provide accurate and reliable management information. In support of this observation, the institutional strategic planning framework (UB-D1) identifies improvements in institutional information systems as an important strategic priority.

It may be inferred from the above responses that due to inaccurate information, inaccurate decision will also be taken, which is not in line with the institution's strategic goals. Similarly, it follows that if the current system is unable to provide accurate information it can result in the different units or departments producing different reports thereby creating misalignment among the different stakeholders. Another issue the participants kept referring to is the timing in information reporting that it is always late as a result "*[…] it's done as a compliance and not really something that is used or usable for decision making […]"* (PUBP6).

This view is supported by the literature, Lewandowski (2019:988,1004) stresses that the appropriateness of a performance information system is a critical factor required to generate the expected performance results. In addition, Chan (2020:113) stated that for strategic performance management to be successful it requires the use of high-quality performance information. However, most PMS emphasise measurement, data collection and reporting (Melo et al 2010:251), while neglecting the use of purposeful performance information (Lewandowski 2019:988; Kroll 2015:460). This line of reasoning suggests that strategic performance management success depends on both the quality of performance information, the timeliness of the information and the information system design to be able to produce useful performance information.

5.4.4 Factors affecting the institutional performance of Namibian public universities

This section addresses RQ2 - *What are the factors affecting the institutional performance of Namibian public universities?* To answer this question, the participants were asked to mention the specific factors that might affect the achievement of high performance or the lack of performance in the areas of teaching, research and community work. Furthermore, the participants were asked to share their perspectives on what factors they considered to be critical that affect the performance of University B. From the analysis five themes emerged that were similar to that of University A's findings and are presented in Table 5.6 below.

Table 5.6: Factors affecting the institutional performance at University B: Generated themes

Themes	Sub-themes
5.4.4.1 Theme 1: Strategic performance management practices	*Not applicable*
5.4.4.2 Theme 2: Factors affecting teaching performance	*High enrolment to teaching staff ratio* *Limited resources* *Organisational culture and mindset*
5.4.4.3 Theme 3: Factors affecting research performance	*Not applicable*
5.4.4.4 Theme 4: Factors affecting community engagement	*Not applicable*

5.4.4.5 Theme 5: Factors influencing institutional performance	*Not applicable*

Note: Not all themes generated sub-themes, as some represented discrete concepts that emerged directly from the data and did not require further categorisation.

Source: Own observation

As indicated in Table 5.6 above some of the themes do not have sub-themes because the researcher decided to avoid repeating information that has already been discussed in University A's analysis. The next section discusses the themes in more details.

5.4.4.1 Theme 1: Strategic performance management practices

This theme highlights the weaknesses in the current strategic performance management practices at University B. The participants identified issues such as human resource challenges, poor evaluation systems, and lack of integrated and transparent PMS, when asked about what factors are affecting the institutional performance of University B. With reference to a lack of transparency, one participant remarked:

> *"You have CAs in your accounting department, you are at that time to make them at professors' level isn't it? And this is a CA it's basically a master's degree or less, but you are making them associate professor and professors […] the other schools have given concern. If you do that you are demotivating the other schools."* (PUBP7).
>
> Participant PUBP7 continued *"There are lots of wrong recruitment and wrong placements, wrong places. As I alluded to you, you might find a social worker who's an accountant? And was recruited sometimes back, so you have to realign that to a place where the person belongs. And that will be a challenge when he is working or you have trained that person to shift their mind to go start. And you will never discipline that person, that person is wrongly recruited and he's there and he cannot do the work, that is a challenge that if any system".*

Although performance is well managed at senior level as compared to those at the operational level it is not used to steer the strategic direction of the institution but rather it is used for reporting only (PUBP4; PUBP5). This view is confirmed below:

> "*The balanced scorecard like I said, if it's utilised for purposes of […] drawing*

from its results and then with the intention of applying the outcomes to influence certain changes there's nothing wrong. That's why I said it mustn't be an exercise it must be a tool that is meant to influence decisions or changes that we need. It can be on the ground or at whatever level […] but where we end up with influencing changes, that is my concern." (PUBP5).

Clearly, this suggests that the BSC strategy implementation framework in the public universities is not used as a SPMS to drive the institution's performance as well as its operational performance. As was the case at University A, there is also a lack of student representation in university decision-making at University B. Besides these challenges a member of the SRC raised another concern affecting the implementation of the integrated system.

"The biggest hold back is with the academic staff. The academic staff is finding it very difficult to sign such agreements, but the administrative staff seems to have it much easier" (STAP6).

The above comment shows that academic staff often resist having this type of system as compared to administrative staff who adopt such systems more easily than academics. The resistance on the academic side stems from misunderstandings or related fear (fairness, transparency), to have a working and successful system. Therefore, University B needs to address this issue with equal seriousness. Moreover, documentary evidence from the organisational change management report (UB-D4) further indicates that highly centralised administrative and information systems contribute to slow organisational decision-making and limited responsiveness.

The literature confirmed this view. Ahenkan and Tenakwah (2018:520) and Sanger (2008:S77), assert that aligning strategic performance management with the culture of the organisation pose another challenge.

5.4.4.2 Theme 2: Factors affecting teaching performance

This theme focuses on factors affecting teaching performance at University B. The interviewees were asked to share their views on what they perceived as factors affecting teaching performance. The findings revealed that teaching performance is affected by three critical issues such as high enrolment of teaching staff ratio, limited resources, and organisational culture and mindset. A detailed analysis of these sub-

themes is discussed below.

- **High enrolment to teaching staff ratio**

One major problem common to both University A and University B is the high number of students per lecturer. The participants were asked to share their views on what they perceived as the most critical factors affecting teaching performance, and most of the interviewees revealed that the student-lecture ratio is very high and is the main problem affecting teaching performance. As participant PUBP5 observed that a high student-to-staff ratio can greatly affect the quality of education in several ways. This might be caused by senior academics who sometimes find themselves having to take on too many administrative positions such as HODs or teaching work and are discouraged from staying in these roles (PUBP4). Another reason is no career growth, when employees cannot visualise a career progression, they start looking for new opportunities outside the academic institution (PUBP2).

Additionally, the cause stems from the lack of enough academic staff, either because no effort is made to recruit more or because funds are unavailable, such that each faculty member has too many students (PUBP3). Furthermore, this leads to overworked faculty members and contributes to their burnout. As the teaching staff are busy lecturing for some core fundamentals, this leads to lecturers not dedicating time to mentor every student personally, thus minimising the quality of teaching, mentoring and support to students. Lastly, faculty members with high teaching loads compromise research output and quality (PUBP8). This suggests that the faculty who are too focused on teaching have very little time to conduct research and, hence, may either not do research at all or may, for instance, completely plagiarise, undermining the ethics of academia.

- **Limited resources**

Another critical factor affecting teaching performance is limited resources. The findings showed that the university has a common thread, that of financial constraints from budget allocation to infrastructure, which was an important theme. The issue of funding as a factor affecting teaching performance came out very strongly during the interviews as elucidated by the comment from participant PUBP5 below.

"So, our challenge is mainly that ratio and then the budget that we are allocated is very low as a faculty and is affecting our performance because we are subsidising other faculty, they don't generate compared to what we generate".

The above comment shows that the institution may struggle to recruit qualified lecturers due to insufficient budget allocations from both the government and the institutional budget to pay for their salaries. Hence, an institution may direct resources away from other areas and just prioritise to favour the teaching of basic courses and compromise on the quality of education. The importance of government budget allocation for public universities' sustenance is undeniable. Since the government is a major stakeholder, many public universities rely heavily and often necessarily on government funding. This is confirmed by the literature as argued by various authors that since independence the Namibian government has remained a major funding body for the higher education sector (Hangula et al 2018:1; Adongo 2010:127).

However, the budget share of higher education remains small on the total national budget (Tyobeka & Kgabi 2016:60). By and large, it is unlikely that the government can financially sustain public higher education to keep pace with high costs (Nazli et al 2019:317), high student enrolment many of whom require financial aid (Kostić et al 2019:132; Tyobeka & Kgabi 2016:60; NCHE 2010:4), and infrastructure development (Adongo 2010:123-124).

Considering the above, higher education needs to reduce their dependency on government funding and develop an entrepreneurial mind-set to achieve greater financial independence if they are to keep up with rising higher education costs. This was confirmed by participant PUBP6 stating that

"*[…] we need to start, you know, relying more on our own revenue under institution in sustainability because we have seen that the governments subvention has been, you know, decreasing over years and that has a major impact on the operation of the university itself and then hence there is now a focus on what we call third stream and 4th stream*".

This view was confirmed from the institutional strategic planning framework (UB-D1) that the university is committed to improve its financial sustainability. Moreover, the

responses form the interviewees revealed that insufficient infrastructure and resources hamper both teaching and research due to dilapidated infrastructure, laboratories, libraries, and lecture halls are old and poorly equipped, which has a negative impact on the learning environment as well as on research capabilities (PUBP5; PUBP6).

- **Organisational culture and mindset**

The study's findings revealed that the other critical factor affecting teaching performance is organisational culture and mindset. Organisational culture and mindset are affected or influenced by several factors, such as resistance to change and the absence of a continuous improvement culture. These internal values and behaviours determine the work of a university's past and future. This area has to do with the latent cultural values and norms within universities that impact on their performances. According to participant PUBP1*"[…] it's the laissez-faire attitude of the lecturers and they do not see the student as the most important resource that we have that need to change".* While participant PUBP9 was of the view that *"[…] It obviously depends on the individual's commitment, attitude towards his or her work and to be able to perform at that level"* (PUBP9).

Moreover, the popular view from the SRC was that there is a lack of accountability and performance-based management. Unprofessionalism in staff and academic lectures has little or next to no repercussions (STAP3 & STAP6). This lack of expectation perpetuates an attitude of no responsibility, where lazy staff members go unpunished. If the university lacks these accountability mechanisms, it cannot steer progress or create a culture of excellence. Ignoring poor performance inhibit progress by individuals and the entire team. Such an environment is one which does not create an ambitious atmosphere, leaving the institution to expect so much more than just standards (STAP6). Thus, University B needs to have a culture of continuous improvement that will keep the base adaptive and innovative (Kaplan & Norton 1992:71).

5.4.4.3 Theme 3: Factors affecting research performance

The participants were asked to share their views on which critical factors are affecting the current research performance. Most of the interviewees revealed that a lack of research funding was the most critical factor affecting research performance.

According to participant PUBP6 *"We need seed capital to allow our researchers to do the research and sometimes that money to do research is not available".*

When probed further to share their views on what other factors might affect research performance, the participants pointed out that inadequate research and analysis skills is another factor. As was the case with University A, there is a perceived skills gap for research among staff members at University B. This skills gap at University B revolves around both the professional teaching staff members (Chartered Accountants) and a high number of junior academics who lack skills to conduct quality research. The following comments from participant PUBP1 and PUBP5 reflect this view:

> *"The research we do have two particular streams in the school. The streams with the academic route or in the academic route they do at least the conferences, they attend conferences, they do write papers. […] While my professional route doing the chartered accountancy, they do not present a lot of papers and attend conference. One of those reasons for that is just simply there is no time, it's a demanding programme and lecturers just doesn't have time to do research or anything else. So that is a lack but I see that as a challenge, so we need to do more with the professional route of that one" (PUBP1).*
>
> *"When it comes to research, you see, the challenge is mainly into getting research […] that falls into Scopus indexed journals that takes long […] and that discourages staffs. Secondly, we are a faculty that has mainly junior academics [we have] only three professors, and all of them, they are at associate professor level, myself included […] those are the same people who could also assist with co-publishing with junior staff because the majority of staff members are juniors […]. So that's what also impacts on our research output" (PUBP5).*

Based on the empirical data, the case study university should consider capacitating their staff members to be able to conduct quality research and employ more senior academics to be able to mentor junior academic staffs in order to improve their research performance. Yet, documentary evidence from the institutional strategic planning framework (UB-D1) revealed that the university has committed itself to promoting research capacity development, including mentoring early-career researchers at all levels of the institution. Therefore, it can be argued that University B needs to implement its own policies on mentorship programmes to equip the academic staff members with adequate research skills and capabilities.

5.4.4.4 Theme 4: Factors affecting community engagement

The interviewees were asked to share their views on what they perceived as the critical factors affecting community engagement. As may have been expected, similar issues affecting University A also affect University B, for instance, lack of time to engage in community services and lack of understanding what exactly is referred to as community engagement. The following comments reflect this view:

> *"Community work throughout is a problem because of our lecturer student ratio, that is very high. Lecturers do not have the time to do these community works"* (PUBP1).
>
> *"When it comes to Community engagement, the challenge is more into I think our colleagues are yet to understand what is community work? […] there's a policy on community work […] we need to do more, so they may know [how] to report on in their annual appraisals […] because since it was revised, you notice that some of the areas are not recognised which were there previously."* (PUBP5).

In addition to the above comment, participant PUBP2 questioned the quality issue in community engagements stating that:

> "*[…] there is nothing there. So, you can't even begin to measure quality, you can't even say yes, our people are involved in good quality project. What would a good quality project constitute, that would constitute improving the lives of society with community engagement [...]".*

Nonetheless, the findings also revealed that academics at University B are less motivated due to a lack of incentives. The only existing incentives are non-monetary aligned, such as promotions, which is based on community engagement activities that one undertakes (PUBP4; PUBP8). The above comments are supported by the literature that administering community engagement is a common problem to universities (Dobija et al 2019:771; Melo et al 2010:248).

5.4.4.5 Theme 5: Factors influencing institutional performance

To address research question 2, on what are the factors affecting the institutional performance of Namibian public universities, the participants were probed to share their views on what factors they perceived to have the potential to improve the

university's performance. Resembling University A, the study identified the following supportive factors that have the potential to improve the current performance. These include employee motivation, and training and development. Most of the interviewees pointed out that the key factor influencing performance is employee motivation. One participant mentioned,

> *"But you will see that the willingness is not there, some lack commitment, some people are just not committed to the work. I don't know if they are doing [that] just to earn an income […] because when you ask for something, you must ask it over and over again and remind them, these are professionals that are supposed to be managing themselves. […]. The morale of staff is a bit low"* (PUBP2).

Low motivation, therefore, leads to low employee output. Similarly, evidence from the organisational change management report (UB-D4) suggests that employees perceived management satisfaction to receive greater organisational attention than employee satisfaction. The focus on motivation means that any production function should account for employee morale and satisfaction as essential drivers of sustained performance improvement. Without these kinds of motivators, outcomes at work may slide or remain static.

Similarly, a lack of motivation among frontline workers and academic staff was highlighted, with many feeling disengaged from the institution. This has translated into poor service delivery and suboptimal performance. As revealed by participant STAP6 that:

> "*The frontline workers [...] many that we encounter are not happy at the state or the level at which they are, and that unhappiness translates into the manner in which they provide that service to our students*".

If the situation remains unresolved University B will likely find it very difficult to spur commitment and engagement among staff. Better performance is reliant on motivated staff which in turn requires changes to management and support systems.

In terms of training and development, this study found that University B has qualified staff members. However, many staff members lack skills particularly in the area of research publications (PUBP4). Hence, training and development are needed to teach

employees how well they can perform on-site while working.

> *"Well, it's always the aspect of the human […] to want to be part of the team, the things like self-improvement, things like skills development because you might have the qualification and experience, but skills are things that you acquire as you go along […]"* (PUBP2).

This is collaborated by documentary evidence. The institutional strategic planning framework (UB-D1) revealed that the university has strategic initiatives to promote staff training and development. This implies there is a need to roll out structured institutional training and development programmes.

5.4.5 The contributing factors to a lack of alignment between operational performance and organisational strategy within the Namibian public universities

RQ 3, focused on "*What are the contributing factors to a lack of alignment between operational performance and organisational strategy within Namibian public universities*?" To address this question, the participants were asked to share their views on how the operational plan is formulated and how often they thought the plan should be consulted when making decisions? Moreover, participants were asked about the contributing factor for misalignment and to what extent the day-to-day operational activities should be aligned with their organisational strategy.

When asked about how the operational plans are formulated and whether formal operational plans exist, some of the interviewees confirmed that formal operational plans exist as stated by participant PUBP1:

> "*Yes, every year we put up a strategic plan from which we derive the operational plan for that particular year".* While other held a different view indicating that "*[…] currently we don't have [the operational plan] we are just being directed by the school goals*" (PUBP4).

Based on the data found in the documentary review it became clear that formal operational plans exist, but only at faculty and school levels, while at the academic departmental level there are no formal plans. The participants were probed further as to how often the approved operational plans should be consulted when making decisions. Some of the interviewees held the view that the operational plan should be

consulted in almost every day in decision making. According to participant PUBP4 "*Operational plans they are day-to-day, so they need to be consulted regularly because this is something that is like a manual for everything that you're doing*". Another participant added that:

> "*It needs to be on your […] desk, you need to look at it regularly, basically on a day-to-day or weekly basis […] to […] know what you need to achieve, what are your due dates and so on […] because you need to measure yourself […] in meeting the targets and objectives that is being set up" (PUBP9).*

When asked to share their views on what they considered to be the contributing factors for misalignment between operational performance and the organisational strategy, the analysis of participants' responses revealed the following three themes: lack of awareness and understanding of organisational strategy; bureaucratic delays and management inefficiency; and absence of structured approach to align operational activities with strategy. These themes are discussed in detail below.

5.4.5.1 Theme 1: Poor communication from senior management

The participants were asked to share their views on what they considered to be the contributing factors for misalignment between operational performance and organisational strategy. The findings revealed that all the interviewees were aware and demonstrated a good understanding that their operational activities should be well aligned with the organisational strategy.

Furthermore, the interviewees also expressed concerns that there is poor communication from senior management, which contribute to some misalignment. The following specific sentiment was raised in support of this view:

> *"Obviously we also have a faculty management plan that comes a little bit late. I just received my faculty management plan that is now two weeks ago. You can see we're already in half of the year and in that I was instructed to bring in additional money of approximately 5 million. Now by example, I just want to say that faculty management plan came a bit late, if it came, what, seven months ago and I could have worked it in […]" (PUBP1).*

Another explanation could be that effective communication helps in reaching a common understanding of the higher education's mission, value and strategy (Alani et al 2018:698). One can argue therefore, ineffective communication leads also to misalignment. Participant PUBP1 continued to say that their plans do not always align with the strategic plan of the university and there is always a delay in preparation of the operational plans. The comment below supports this view:

> *"So, we do have the five-year plan […] and then we have the management plan of the university inclusive of the budget that only extends a year […] then your executive dean needs to put up the faculty management plan. And sometimes that agrees with the direction of the university, or it doesn't […]" (PUBP1).*

Another participant PUBP3 noted that "*The plan is not really followed due to ad-hoc activities, these activities consume a lot of time. Ad-hoc activities are not at all contributing to achieve the institutional goals".*

The findings show that University B needs to improve on the execution process and introduce a specific performance measurement system to avoid focusing much on ad-hoc activities which are not contributing to achieve the institutional goals. Moreover, operational managers need to be empowered to make certain decisions without seeking approvals from senior management. As a result this will ensure that academic managers would be held responsible only for the activities that they have control over (Kure et al 2020:23).

5.4.5.2 Theme 2: Bureaucratic delays and management inefficiency

When addressing the interview probing question on what the contributing factors for misalignment are, the interviewees stated that University B has recently formulated and developed a sound PMS that evaluates staff efficiency. However, they experience delays in the implementation due to staff resistance, because they feel the new evaluation system is too bureaucratic or will not properly evaluate certain achievements (STAP5; STAP6). Secondly, the bureaucratic inefficiencies from internal approval processes may delay the roll-out of such systems (PUBP7; STAP3). Lastly, it can be attributed to technological barriers while trying to implement PMS for instance, poor IT infrastructure, and lack of trained personnel to implement the PMS. These observations were further supported by evidence presented in the

organisational change management report (UB-D4).

In general, the interviewees were concerned about the bureaucratic system as a dominant factor affecting institutional performance. The bureaucratic nature of universities adds another layer to the challenge of implementing strategic plans quickly. The following comments exemplify this widely shared perspective:

> *"You see […] when you pay […] these colleagues who are supervising examination or examining those students […] it takes a little bit longer to pay them and that hampers, but some of those colleagues are trying to, say […] if I am not paid, I will not do any more work. That is really hampering the process now, we have to pay through the university because that is now a bureaucracy that takes a little bit longer and people won't be paid sometimes it takes 2-3 months"* (PUBP7*).*
>
> *"I'm not so sure. I think it depends on […] which department now. Let's say if we go to the finance department, they do take a long time with keeping our documents"* (STAP3).

It was clear from the responses above that there are administrative inefficiencies and delays in approvals (e.g., in the finance department) which slow down key processes at the university. This is especially problematic for students and staff members needing timely decisions for academic and administrative matters. This suggests that the operational structure of the universities hinders strategic initiatives too. When there are multiple layers of management, decision making tends to be slow and laborious in impeding an organisation from executing crucial strategies.

The documentary evidence from the organisational change management report (UB-D4) further revealed that bureaucratic organisational structures and centralised decision-making processes continue to constrain effective implementation of institutional performance management initiatives. At, the time of reporting the study findings, a PMS has not yet been fully implemented at University B.

5.4.5.3 Theme 3: Absence of structured approach to align operational activities with strategy

The absence of fully implementing a formal PMS was also an issue during the interviews and was considered to be one of the factors contributing to misalignment.

Most of the interviewees held the view that implementing the PMS could improve performance. For example, participant PUBP9 stated that *"[…] we do not have a real performance management system in place […]*". Moreover, participant PUBP8 shared the following sentiment as highlighted below:

> *"I think the idea of having a formal performance management system […] would be ideal because […] the PMS system is very holistic. It looks at […] a lot of things, not just necessarily just your research output and teaching and community engagement […] And it has predetermined targets, it also shows the necessary actions to be taken in order to meet those targets, it is […] going to be compulsory"* (PUBP8).

This view was confirmed by Leandro et al (2017:534) who emphasised that for the organisation to achieve their goals, mission and objectives, it is important to set clear targets and expectations. Thus, a lack of clear and defined expectations could lead to failure.

5.4.6 The Balanced Scorecard contribution to the development of a strategic performance management framework to align operational performance with organisational strategy

This section addresses RQ4 – *How can the BSC, Strategy Maps and Synergy model contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy*? To answer this question, the participants were asked to share their understanding of the BSC concept, to indicate whether their school/faculty or department currently use the BSC, to share their perception on how the BSC contributes to achieve alignment and finally, to suggest some steps on how to ensure that operational performance can align to organisational strategy. From the analysis three themes emerged such as the potential benefits of implementing the BSC; the contribution of the BSC to achieve alignment; and steps to achieve alignment of operational performance with the organisational strategy. The next section discusses these themes in more detail.

5.4.6.1 Theme 1: The potential benefits of the balanced scorecard

The study showed that the BSC concept has been recognised and understood by most of the participants. However, the findings revealed that the use of the BSC is only

implemented from the level of the vice-chancellor up to the school level excluding the departmental level within the schools. The following comments are indicative of the broader consensus:

> *"Yeah, the balanced scorecard has been there, even in the previous faculty. So, in other words, we are familiar with it […]"* (PUBP5).
>
> *" Yeah, the department does not use the balance scorecard […]"* (PUBP2).

It is clear from the responses that some of the departments within the school have not yet adopted the BSC framework. Furthermore, the majority of the interviewees from University B identified various benefits for using the BSC. The following comments confirm this common sentiment:

> *"Currently we are using the balanced score card and […] there's a constant communication between me and our coordinator [regarding the] balanced scorecard." (PUBP1)*
>
> *"The major benefit is it's holistic approach into managing a business"* (PUBP4).
>
> *"As I said, we're still in the implementation phase, but the benefits that I see it will allow for cascading of strategic objectives of the universities to various levels right up to the individual level, but not forgetting your clients, your finances and so on" (PUBP9)*.
>
> *"Well, the balanced scorecard as I said, it translates. It basically breaks down those strategic objectives of the organisation into measurable few areas and that makes it possible for an organisation to align its operations and everything. Things that we do, the operational aspects should then be aligned in such way we are achieving those strategic objectives of the department, which is the school then and the school, Next faculty and the university as such" (PUBP2).*

The findings show that some of the benefits of a BSC in strategic performance management are that it offers a comprehensive means to measure performance; it encourages communication; it breaks big chunks into manageable task, it maintains synergy among all operational functions to be aligned with the organisational strategy; and it provides a holistic view of performance measurement. However, it also has several challenges as explained below.

- **Challenges of applying the BSC in public higher education**

Despite the benefits that the BSC offers, there are challenges with its application in public higher education. One of the fundamental problems relates to achieving focus and alignment with organisational strategy (Kaplan 2001:358). The following comment confirms this:

> *"Yes. The institution has developed the balanced scorecard, but implementation is overtaken by ad-hoc activities, lack of time and a lack of resources. The balanced scorecard it takes a lot of time just to develop"* (PUBP3).

Another concern raised was that the BSC fails to highlight reasons for poor performance in the system. Comments in support of this notion included the following:

> *"[…] it doesn't necessarily address all issues on the ground. It does not say the reason why the IT department is not performing, is because the Moodle system. For example, there's a particular problem, and that is that students cannot […] take a test simultaneously and therefore it's failing. It crashes when there are lots of students […] logged on […]"* (PUBP2).
>
> *"It might not work because I see it as mostly as a reporting tool that can help to understand what is happening in each of the quadrants, but I don't see how it can help in the reduction of the workload"* (PUBP4).

The responses above is supported by Reda (2017:490) who stated that the BSC has limitations in integrating HEIs' core functions as well as their quality assurance practices. As highlighted by PUBP2 the Moodle system failure during peak usage demonstrates an operational breakdown which directly impacts the students who are the primary stakeholder in the educational institution. From a stakeholder theory perspective, this technical inadequacy represents a failure to meet the legitimate expectations and needs of the student stakeholder group (Syed et al 2024:219). Consequently, this infrastructure deficiency represents a direct strategic misalignment that compromises both student success and institutional reputation. However, the author (Reda 2017:490) found that the BSC, if used appropriately, can improve the management and quality assurance practice of the core functions in areas of teaching, research and community services.

5.4.6.2 Theme 2: The contribution of the BSC to achieve alignment

The BSC is a very useful tool to align all the organisation's resources in order to focus on implementing their organisational strategies (Kaplan and Norton 2004: xi). Table 5.7 below shows an example of how University B endeavours to align their organisational goals with institutional strategic objectives using evidence obtained from the institutional strategic planning framework (UB-D1).

Table 5.7: Aligning goals to strategic objectives at University B

STRATEGIC THEME:							
Strategic objectives	**Measure/KPI**	**Targets**				**Responsible Division**	**Resource estimate per initiatives**
		Base year 2000	**2001-2002**	**2003-2004**	**Strategic initiatives**		

Source: Institutional strategic planning document (UB-D1)

Table 5.7 above highlights the current practice how the case study university is aligning their goals to strategic objectives. To achieve alignment, the broad goal or theme is incorporated together with the strategic objective, measures, target, strategic initiatives, responsible individual to implement and is also linked to the budget as indicated in the table above. In relation to this, the researcher obtained the operational plans for the faculty and reviewed it to confirm and collaborate the interview findings. The documentary evidence confirmed that the operational plan is well aligned with the organisational strategy with very few inconsistency (UB-D1; UB-D2).

This sentiment was also observed by participant PUBP1 stating that

> *"So, we do have the five-year plan […] and then we have the management plan of the university inclusive of the budget that only extends a year […] then your executive dean needs to put up the faculty management plan. And sometimes that agrees with the direction of the university or it doesn't […]"*.

Despite these minor inconsistencies, the current practice seems to be consistent with best practices. The responses from the participants and the literature concur that adequate resources should be allocated in terms of budgeting to translate the

organisational strategy into operational terms and successfully implement strategic performance management (Biondi & Russo 2022:424; Christopher 2020:10-11; Alach 2017:104).

The findings revealed that almost all of the participants had a clear understanding of the BSC concept and its benefits, as well as how the BSC can contribute to achieve alignment between operational performance and organisational strategy. The comment below confirms this notion:

> "*I can only explain this by giving example the balanced scorecard. The strategy will be coming from faculty that you need to give me 10 publications per year and five need to be Scopus. So that is the strategy, my operational plan is now to get staff members to do these things. So, in my operational plan, I will then allocate these responsibilities to, we do have a research committee and then the research committee will, as per our two monthly meetings send out regular mails inviting staff members to participate. So, that is how we try to link the strategy with the operations*" (PUBP1).
>
> "*OK. As far as I'm concerned and what I've noticed, what we do is that you see when there is a vision, it has to be captured below, meaning on the operational side. How do you do that? you need to look into how you can operationalise everything that is in that vision? […] through planning and we document that through the very same management plan. So, we pick from our supervisors, who also picks from the Vice Chancellor's Office, so we pick from their levels. We take that to our levels, we also pass to the schools, they also pass it to the departments. In terms of how these objectives for this particular vision that came from top has to be achieved.*" (PUBP5).

The above is collaborative evidence of what Kaplan and Norton (1992:72-73) assert about the BSC as a tool which simplify, minimise information overload, and operationalise the vision of the higher education. Moreover, Rošulj and Petrović (2019:111) and Sudirman (2012:201) observed that the BSC as a strategic planning and a management system, assists in translating the higher education's vision and strategy into specific goals. Kaplan (2001:369) claims that the BSC is useful to bridge the gap between vague mission and strategy statement to day-to-day operational actions and it helps to align initiatives, departments and individuals to work in ways

that reinforce each other so that dramatic performance improvement can be achieved. This suggests some of the strengths of using the BSC as compared to the informal practices currently being used at University B (see Section 5.4.3.1). Therefore, to achieve better results the university should consider fully implementing the BSC at all levels of the organisation to contribute to aligning their operational performance with their organisational strategy. Figure 5.3 below is a useful network diagram that summarises participants' views as it provides an at-a-glance picture of their perceptions of the BSC contribution to the development of a strategic performance management framework to align operational performance with organisational strategy.

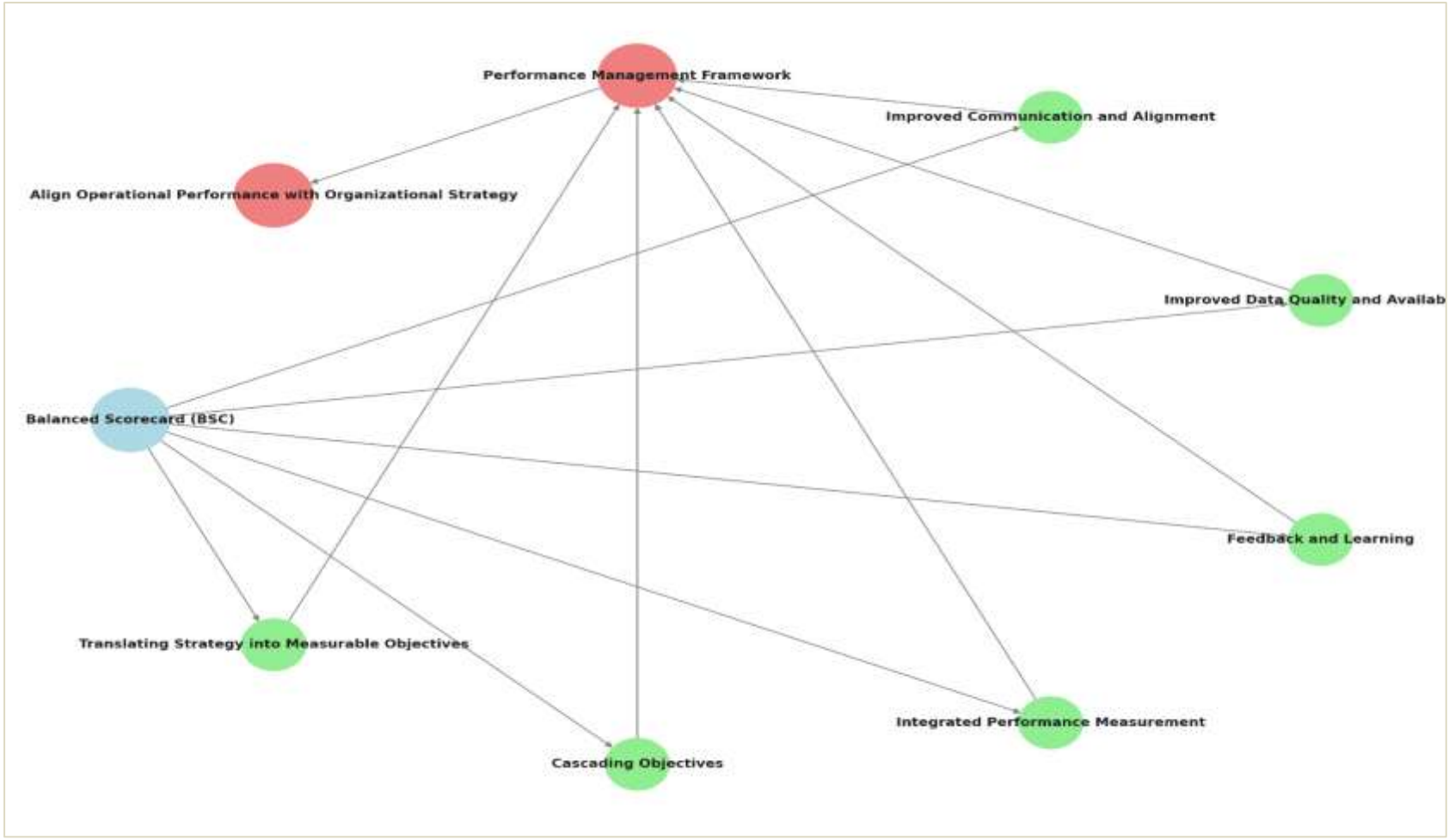


Figure 5.3: **BSC contribution to the development of a strategic performance management framework to align operational performance with organisational strategy**

Source: Author's own

Figure 5.3 above shows a simplified conceptual framework to integrate the pieces, linking operational performance with organisational strategy and putting the strategic performance management framework in the centre of everything. The framework serves as an essential system that ties down the very activities within an entity to its end goals. Strategic performance management is improved at an organisation when broader elements within this framework work together effectively to ensure organisational success.

The key enabler of this framework is the BSC, which is critical to connecting strategy to performance results. Furthermore, Figure 5.3 depicts how strategic alignment is created using the BSC which works as organisational capabilities to influence operational performance. These elements function in unison working as supporting pillars to understand the strategic alignment process related to a successful PMS.

Operational performance should be connected with organisational strategy, above and beyond the BSC. It is to ensure that the daily activities done by the teams and departments are in line with the strategic direction of the organisation (PUBP9). An important advantage is that it improves communication (PUBP1), and alignment at all levels of the organisation (PUBP5). It breaks down the silos, so that everyone is working towards a common goal (PUBP9). Also, It Improves data quality and access that are crucial to make informed decisions and performance tracking. That way, with access to high-quality data, you can reach better strategic conclusions backed by the right insights.

One other focus of the framework is feedback and learning (Gębczyńska 2016:1083; Thomas 2007:40; Niven 2003:232). Figure 5.3 puts in place a feedback mechanism acting as a loop for organisations to absorb learning about how they performed, adapt their strategies and making it better over time (STAP6). This feedback loop is essential to the ability for an organisation to adapt and pivot as new conditions or inefficiencies are identified by stakeholders. Overall, Figure 5.3 illustrates that a PMS monitors and measures performance to ensure that an organisation’s activities and outcomes are consistent with its strategic goals.

5.4.6.3 Theme 3: Steps to achieve alignment of operational performance with the organisational strategy

Alignment is a key component of organisational success to achieve high performance (Salimian et al 2012:12016; Kaplan & Norton 2001:149). The interviewees were asked to share the steps how to achieve alignment between operational performance with the organisational strategy, the finding of the study revealed 12 critical steps that are required to achieve alignment. The following specific comments were raised by the participants during the interview:

First of all, strategic planning should start with the national higher education goals for the country (STAP4; STAP5).

Second, when the Vice Chancellor is vying for the position his/her manifestos is the one that forms the foundation of the university's strategy (PUBP6).

Third, conduct a needs analysis and consult widely before developing the strategy (PUBP2).

Fourth, engage with top management executives through strategic planning workshops to come up with the actual strategies (strategic initiatives) on how to achieve the vision of the Vice Chancellor (PUBP5; PUBP6).

Fifth, the outcomes from the top management executives strategic planning workshop needs to be validated by different executive committees within the university (PUBP6).

Sixth, after validation the strategic plan must be forwarded to council for final approval (PUBP6).

Seventh, once the plan is approved, the strategic plan (high-level plan or institutional strategic plan) must be cascaded down to operational-levels where the real operations are taking place (PUBP4; PUBP5; PUBP6; PUBP8) in such a way that operational-levels are able to achieve what was cascaded down (PUBP8).

Eighth, there must be consultations at different implementation levels to understand the management's expectations in order for staffs to own the university vision (PUBP5; PUBP8).

Ninth, select the strategy to influence at operational-levels and capture it on the BSC operational plan developed indicating the key performance indicators (PUBP5). Under this step participant PUBP1 lamented that there is no timely preparation of the management plan at faculty level.

Tenth, share the plan after developing it with immediate supervisor or authorised personnel to check for alignment (PUBP1).

Eleventh, allocate the budget and resources to the strategy according to the faculty or departmental needs (PUBP5; PUBP8).
Finally, implement the strategy and do follow-ups on the strategy implementation through submission of the reports (PUBP6) and monitoring (PUBP3).

To ensure an effective alignment process, University B should ensure that they develop and document a systematic alignment process. Some of the issues linked to the steps above that came out strongly in the interviews include involving all staff members in decision making. The literature confirmed the views above. According to Wade and Recardo (2001:2) strategic alignment occurs when all aspects of the organisation are tied together and they all bear a direct relationship to the strategy. Another prevalent view from the responses was the view held by an SRC member that to achieve alignment there must be constant feedback. The following quote reflects this view:

> *"So, if you want to align with the strategic plan to the scorecards. Firstly, ensure that the scorecards are functional by constantly having reviews with immediate supervisors to ensure that these people are actually doing what they are doing and immediately […] you achieve your individual scorecard you would be contributing without even knowing to the overall picture of the strategic plan"* (STAP6).

The findings revealed that there is also no structured means of regular checks and feedback on operational activities against the strategic objectives to ensure that what a university does operationally remains aligned with what it is trying to achieve (PUBP6). Critically, the absence of regular review and feedback highlight that there is little chance for a course correction. It permits a divergence to go unchecked – the operational work proceeds without any systematic adaptations supporting strategic outcomes. Participants also emphasised the necessity of feedback and review, more regularly than once a year, to make sure individual behaviour fits in with institutional objectives. Without these forethoughts, there is no way to correct misalignment in a timely fashion, which helps ensure the perpetual gap between strategy and operations.

5.5 CROSS-CASE ANALYSIS

This section presents the cross-case analysis of the findings from two public

universities included in the study. Following the recommendations for multiple-case study research, the analysis is conducted in two stages. First, a cross-case comparison identifies similarities and differences between the cases in respect to strategic performance management practices and strategic alignment. Second, a cross-case synthesis develops higher-order interpretations and explanations emerging across the cases in order to generate broader insights regarding strategic performance management in the Namibian public higher education context. The synthesised findings subsequently inform the development of the proposed framework in Chapter 6.

5.5.1 Cross-case comparison of strategic performance management practices

Following the within-case analysis presented in the preceding sections, this subsection compares the strategic performance management practices identified across the two case institutions. The purpose of the cross-case comparison is to identify areas of similarity and difference in the design, implementation and operation of PMSs within the participating public universities. Comparing the results of the two public universities in Namibia through cross-comparison shows different practices and challenges within the universities in managing performance operations. Table 5.8 below presents the cross-case comparison of findings relating to RQ1 and RQ2.

Table 5.8: **Strategic performance management practices in the Namibian public universities**

Research question focus	Category	University A	University B
RQ1 - What is the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities?	Current strategic performance management practices	Academic peer review; ad hoc reports; class attendance; monitoring of examination results; management class visit; management-lecturer evaluation; departmental meetings; quality assurance monitoring; medium-term plans and budgets; performance appraisal; workload forms; and student-lecturer evaluation	Student-lecturer evaluation; performance appraisal; BSC; workload forms; student-lecturer forum; supervisor-lecturer evaluation; quality assurance monitoring; medium-term plans and budgets; and research publication outputs
	Effectiveness of current practices	Not very effective	Not very effective
RQ2 - What are the factors affecting the institutional performance of Namibian public universities?	Factors affecting institutional performance	Lack of formal performance management system; lack of coordination between actors at strategic level & operational level; lack of transparency & accountability; and budget cuts in government subsidy	Human resources, poor organisational culture; lack of coordination between actors at strategic level & operational level; lack of transparency & accountability; and budget cuts in government subsidy
	Factors affecting teaching	High enrolment to teaching staff ratio; limited resources; lack of continuous professional training	High enrolment to teaching staff ratio; limited resources; poor organisational culture
	Factors affecting research	Inadequate research & analytical skills; lack of research incentives & recognition	Inadequate research & analytical skills; and lack of research funding; and
	Factors affecting community work	Limited time; lack of understanding of what constitute community work	Limited time; lack of understanding of what constitute community work; no motivation
	Factors influencing performance	Employee motivation; and training & development	Employee motivation; and training & development

Source: Author's own

The analysis of Table 5.8 above highlight that the two institutions use similar informal participative practices, such as student evaluations and faculty meetings, but have not implemented a distinct formal PMS. Contrary, to the suggestions in the literature review presented in Chapter 2, this study revealed that the funding framework is not used as one of the practices to manage the performance of the HEIs (STAP4; STAP5). The study found that the current strategic performance management practices for both public universities in Namibia is not very effective. However, these institutions are performing quite well since they have improved their ranking in African universities, and they are producing impactful research outputs (STAP4). Furthermore, both public universities have increased access to education and the number of courses offered have increased in many fields (STAP5). With regards to factors affecting performance, all the institutions in the study share common factors in the areas teaching, research, community engagement, factors affecting institutional performance and factors influencing institutional performance. The major differences in factors affecting the institutional performance of Namibian public universities can thus be summarised as follows: for University A, the findings revealed that there are a lack of a formal PMS and a lack of continuous professional training and development. While University B possesses a PMS that has not been fully implemented, the institution struggles with poor organisational culture among its staff members; human resource challenges in recruitments; and a lack of motivation among its academic staff members to engage in community work.

5.5.2 Cross-case synthesis of strategic performance management practices

This section synthesises the findings across the two public universities to identify broader patterns and explanations regarding strategic performance management within the Namibian public higher education sector. The synthesis revealed that both institutions rely primarily on fragmented and informal strategic performance management practices rather than integrated institution-wide PMSs. Although the specific practices differ slightly, both universities utilise performance appraisals, workload allocation forms, student evaluations, quality assurance activities and departmental reporting mechanisms to monitor performance. However, these practices operate largely in isolation and are not embedded within a coherent framework capable of linking strategic objectives to operational activities.

Participants from both institutions perceived the existing arrangements as insufficient for enhancing institutional performance and supporting strategic decision-making. Nevertheless, both universities continue to perform reasonably well in areas such as student access, programme diversification and research output, suggesting that institutional performance is also influenced by organisational resilience, professional commitment and accumulated institutional capabilities.

The synthesis further identified several common constraints, including declining government funding, resource limitations, increasing student enrolment pressures, inadequate research support and weak alignment between strategy and operations. While these challenges were common across both institutions, University A experienced difficulties associated with the absence of a formal PMS and limited professional development opportunities, whereas University B faced implementation challenges arising from organisational culture, recruitment constraints and staff motivation.

Employee motivation and training emerged as important enablers of performance improvement across both cases, reinforcing the importance of human capital development and organisational learning in achieving sustainable institutional performance. Overall, the findings suggest that strategic performance management challenges within Namibian public universities are largely systemic rather than institution-specific and require integrated approaches that combine strategy communication, accountability mechanisms, staff development and continuous feedback.

The findings further indicate that public universities in Namibia remain positioned between traditional administrative controls and modern SPMSs that integrate financial and non-financial indicators, stakeholder expectations and long-term value creation. Consistent with stakeholder theory, the evidence suggests that existing practices do not adequately balance the competing expectations of government, students, staff and society. These findings provide empirical support for the integrated strategic performance management framework proposed in Chapter 6.

5.5.3 Cross-case comparison of strategic alignment findings

In terms of achieving alignment between operational performance and organisational strategy as applied in the Namibia public universities, University A is facing problems like dismal performance alignment to organisational goals, poor incentivisation and structured strategic performance management. Similarly, University B has struggled with data validity, alignment between operations and the metrics used to assess performance, as well as causation: how faculty performance is connected to strategic objectives. The management of the two universities are familiar with the potential benefits of using the BSC for better strategic performance management and alignment of all sub-units with organisational goals. Yet, for both sets of institutions, one key challenge remains and that is the formal implementation of such frameworks. Table 5.9 below presents the cross-case comparison of findings relating to RQ3 and RQ4 concerning strategic alignment and the potential contribution of the BSC.

Table 5.9: Alignment between operational performance and organisational strategy as applied in the Namibia public universities

Research question focus	Category	University A	University B
RQ3 - What are the contributing factors to a lack of alignment between operational performance and organisational strategy within Namibian public universities?	Lack of awareness	Operational-level staffs are not fully aware of organisational strategy	Poor communication from senior management as a result operational-level staffs are not fully aware of organisational strategy
	Absence of structured approach	PMS not implemented	PMS exists but lacks full implementation
	Challenges in cascading goals	Organisational strategy not cascaded to operational levels; and lack of uniformity in applying best practices by top management	Organisational strategy is well cascaded to operational level
	Bureaucratic delays	No data information collected about this issue	Administrative inefficiency and approvals delays slow down key processes at the university
RQ4 - How can the BSC, Strategy Maps and Synergy model contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy?	Potential benefits	BSC not adopted. BSC facilitate alignment and cascading of strategy to operational-levels	BSC adopted up to faculty or school level only. BSC facilitate alignment and cascading of strategy to operational-levels
	BSC contribution	BSC transform or break down strategy into objectives, measures, target & initiatives at the level of operation.	BSC transform or break down strategy into objectives, measures, target & initiatives at the level of operation and links strategy to resources
	Steps to achieve alignment	Eight critical steps emerged consistent with the literature	Twelve critical steps emerged detailing the process from strategy formulation to implementation at operational-levels

Source: Author's own

Table 5.9 above indicates that the way public universities in Namibia deals with alignment between operational performance and organisational strategy is completely different. The cross-case analysis highlights that the main differences relate to the following issues. University A has no formal PMS, while University B has a formal PMS but lacks full implementation. Similarly, University A has not adopted the BSC and is struggling in cascading organisational strategy to operational levels. For University B the finding revealed that it has adopted the BSC perspective, and it was further noted that organisational strategy is well cascaded to operational level. Nonetheless, University B suffers from administrative inefficiency and bureaucratic delays which the study found that it does not only affect performance but slows down key processes at the university creating misalignment.

Furthermore, the findings revealed that University A exhibits a misalignment between operational performance and organisational goals, reinforced by inadequate incentives and top-down management. University B also greatly suffers from strategic misalignment. Stakeholders report that strategic plans are infrequently revised, and operational activities are not consistently mapped back to them which signifies a governance failure to adjust to the evolving needs of key stakeholders such as students, staff and the government. This is in line with the stakeholder theory which posits that organisations must continuously adapt their strategies to balance the evolving interests of all parties involved (Langrafe et al 2020:4; Soewarno & Tjahjadi 2020:1745). Thus, the use of the BSC might become a solution for operationalising strategic goals and improving the comprehensive performance at University B. But currently the BSC is not being used that much since adoption is only up to the level of the faculty or school excluding the departments.

Although both institutions have a shared appreciation for the BSC, the difficulty lies in its execution. This suggests that University A needs to improve incentivisation and management approaches, on the other hand as indicated earlier in Section 5.4.3.2 at University B there is a need for more robust data integrity and reporting. In each case, the PMS must be formalised and linked to the overall strategy of the institution to create effectiveness and move long-term outcomes forward.

Moreover, University A and University B alike should leverage structured strategic performance management frameworks such as the BSC Strategy Map at all the

university levels and to employ the BSC Synergy model to ensure proper processes in order to align all operations with strategic intentions throughout the university. This way, the process can benefit both institutions as they focus on current performance gaps and grow their overall institution over time.

5.5.4 Cross-case synthesis of strategic alignment findings

This section synthesises the strategic alignment findings across the two public universities to identify the broader mechanisms influencing alignment between operational performance and organisational strategy within the Namibian public higher education context.

The cross-case synthesis revealed that strategic misalignment constitutes a common challenge across both public universities despite differences in organisational structure and strategic performance management maturity. Although both institutions possess strategic plans and recognise the importance of aligning operational activities with institutional goals, significant gaps remain between strategy formulation at senior management level and implementation at operational level. This finding suggests that the primary challenge within the Namibian public higher education sector lies not in strategy development but rather in strategy execution and institutional implementation capability. A key pattern emerging across both cases concerns limited strategic awareness among staffs at operational levels of the institutions. Although the causes differ between the two universities, both cases revealed weakness in communication processes and strategy dissemination mechanisms. Consequently, organisational objectives are not always fully understood by those responsible for implementing them, thereby weakening ownership, accountability and organisational commitment towards strategic goals.

The synthesis further demonstrates that deficiencies in formal PMSs contribute significantly to strategic misalignment. University A experiences difficulties because of the absence of a formal and structured PMS, while University B experiences challenges associated with incomplete implementation of existing systems. Despite these differences, both institutions face similar outcomes in the form of weak strategy cascading, fragmented accountability structures and inconsistent translation of strategic priorities into operational activities. Another important finding relates to the

perceived value of the BSC as a strategic management tool. Participants across both institutions recognised the potential of the BSC to improve communication, facilitate strategy cascading and strengthen alignment between institutional objectives and operational performance measures. The findings therefore support arguments in the strategic management literature that the BSC extends beyond performance measurement and functions as an important mechanism for strategy execution and organisational alignment.

An additional finding emerging from the cross-case synthesis relates to the critical processes required to achieve strategic alignment within public universities. Although University A identified eight critical implementation steps and University B identified twelve, the synthesis revealed substantial convergence in the underlying alignment processes. The differences between the institutions were largely associated with the level of operational detail rather than the strategic logic of the process itself. Table 5.10 below presents the cross-case synthesis of critical steps required for strategic alignment.

Table 5.10: Cross-case synthesis of critical steps required for strategic alignment

University A: Eight critical steps	University B: Twelve critical steps	Cross-case synthesis: Seven critical stages
Alignment with national higher education goals and sector priorities	Strategic planning should start with national higher education goals for the country The Vice Chancellor's manifesto forms the foundation of the university strategy Conduct a needs analysis and consult widely before developing the strategy Top management strategic planning workshops are conducted to develop strategic initiatives Strategic plans are validated by executive committees Strategic plans are submitted to Council for final approval	**1. Strategy formulation and strategic direction**
Understanding what the Balanced Scorecard is and what is contained in the institutional strategic plan Create awareness of strategic goals using meetings and communication mechanisms	Consultations are held at implementation levels to understand management expectations and create ownership of the institutional vision	**2. Strategy communication and awareness creation**
Cascade the high-level strategy from top management to the lowest individual in the institution Start planning at departmental level	Cascade the institutional strategic plan to r operational-levels where implementation takes place	**3. Strategy cascading and deployment**
Set a limited number of strategy-related goals to maintain focus and clarity	Select strategic priorities to influence at operational-levels and capture them in the Balanced Scorecard operational plan with key performance indicators	**4. Translation of strategy into objectives, measures and initiatives**
Departments present their plans to management to verify alignment with institutional strategy	Share operational plans with supervisors or authorised personnel to verify alignment	
	Allocate budgets and resources according to faculty and departmental strategic priorities	**5. Resource allocation and strategic support**
Regular updates, monitoring and evaluation of performance	Implement strategy and conduct follow-ups through reporting and monitoring processes	**6. Performance monitoring and reporting**
		7. Feedback, organisational learning and strategic review

Source: Author's own

Although neither institution explicitly identified organisational learning and strategic review as independent implementation stages, these processes were implicitly reflected in the emphasis placed on monitoring, reporting, regular updates and follow-up activities. Consequently, the synthesis recognises feedback and organisational learning as critical elements required to close the strategy implementation loop and facilitate continuous improvement.

The analysis of Table 5.10 above indicate that the synthesis identified seven critical stages necessary for achieving alignment between operational performance and organisational strategy within the Namibian public higher education context. The first stage involves strategy formulation, whereby institutional vision, mission and strategic priorities are developed in response to stakeholder expectations and environmental conditions. The second stage entails strategy communication to ensure that strategic objectives are understood across all organisational levels. The third stage involves strategy cascading through the translation of institutional priorities into faculty, departmental and individual objectives.

The fourth stage requires the translation of strategic objectives into measurable performance indicators, targets and initiatives through the application of tools such as the BSC and Strategy Maps. The fifth stage involves the alignment of resources, budgets and institutional capabilities with strategic priorities to facilitate implementation. The sixth stage focuses on performance monitoring and reporting to assess progress towards strategic objectives and to support evidence-based decision-making. Finally, the seventh stage involves organisational learning, feedback and strategic review processes that allow institutions to adapt their strategies in response to emerging challenges and changing stakeholder expectations. Collectively, these findings suggest that strategic alignment is a continuous and iterative process rather than a once-off planning exercise.

The synthesis further highlighted the influence of organisational and administrative processes on strategy execution. Bureaucratic delays, data quality concerns, weak feedback mechanisms and limited incentives were found to impede implementation and reduce organisational responsiveness. Consequently, successful strategic alignment requires the institutionalisation of processes that support communication, cascading, monitoring and feedback across all organisational levels.

These findings provide empirical justification for the framework proposed in Chapter 6, which integrates performance management and strategic management processes through the application of the BSC and Strategy Map concepts to improve strategic alignment and institutional effectiveness within Namibian public universities.

5.6 SUMMARY

The aim of the chapter was to present the findings and analysis from the two case studies. In particular, the analysis focused on providing the answers to the research questions of the study. The research findings from case study 1: Public University A were discussed first, followed by discussion and findings from case study 2: Public University B. The findings were organised according to the research questions and examined the current strategic performance management practices, factors affecting institutional performance, causes of strategic misalignment and the potential contribution of the BSC in strengthening alignment between operational performance and organisational strategy.

The findings revealed that the current strategic performance management practices at both universities are not very effective, due to a number of factors affecting institutional performance. Furthermore, the findings indicated that both public universities suffer from misalignment between operational performance and organisational strategy. With reference to the BSC contribution to achieve alignment, both public universities have a shared appreciation, but the BSC has not been used for strategic performance management purposes to achieve alignment. The chapter also presented the cross-case analysis of the cases and drew out significant similarities and differences from the case study findings. An important contribution of the cross-case synthesis was the identification of seven critical stages required for achieving strategic alignment, namely strategy formulation, strategy communication, strategy cascading, translation of strategy into objectives and measures, resource allocation, performance monitoring and organisational learning. Collectively, these findings suggest that effective strategic performance management in public universities requires integrated approaches that combine strategic management, performance management and management control processes. The empirical findings presented in this chapter provide the basis for the development of the integrated strategic performance management framework proposed in Chapter 6. The next chapter presents the proposed strategic performance management framework to better align operational performance with organisational strategy in public universities in Namibia.

CHAPTER 6
SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

6.1 INTRODUCTION

This chapter concludes the study by integrating the findings from the literature review and the empirical investigation. It draws conclusions aligned with the research objectives and highlights the study's contributions to knowledge, policy, and practice. The main purpose of this study was to develop a strategic performance management framework to align operational performance with the organisational strategy in Namibian public universities. To achieve the main purpose of this study, the research was guided by the following specific research objectives as presented in Chapter 1: RO1 - To explore the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities; RO2 - To investigate factors affecting the institutional performance in Namibian public universities; RO3 - To examine the factors that contribute to a lack of alignment between operational performance and organisational strategy within the Namibian public universities; and RO4 - To investigate how the BSC, Strategy Maps and Synergy model could contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy.

The findings presented in Chapter 5 demonstrated that although both participating universities have implemented a variety of strategic performance management practices, these practices are largely fragmented, compliance-driven and insufficiently integrated with institutional strategy. The empirical evidence further revealed that institutional performance is constrained by multiple structural, managerial, cultural and resource-related factors that collectively weaken strategic execution. Thus, the findings provided insights into how operational performance can be aligned with organisational strategy in the Namibian public universities. Moreover, the insights acquired have not only addressed the fundamental objectives of the study but have also contributed to the formulation of a proposed strategic performance management framework tailored to the unique context of the Namibian public universities.

Rather than merely summarising the preceding chapters, this chapter critically reflects on the extent to which the study achieved its objectives and answered the research questions. The conclusions are drawn through the integration of theoretical insights and empirical evidence while highlighting areas where the findings confirm, extend or challenge existing knowledge within the strategic performance management and Management Accounting literature. Particular attention is given to the extent to which the proposed framework advances current understanding of strategic alignment in HEIs operating within developing-country contexts.

A major outcome of this study is the development of a strategic performance management framework specifically designed for Namibian public universities. The framework extends Kaplan and Norton's (2006) Synergy Model by incorporating context-specific organisational, institutional and governance factors identified through the empirical investigation. Consequently, the framework provides both an academic contribution to the Management Accounting discipline and a practical mechanism through which university leaders can strengthen strategic alignment, improve institutional performance and enhance organisational accountability.

This chapter therefore serves several interrelated purposes. Firstly, it provides a concise summary of the study and its principal findings. Secondly, it presents the conclusions drawn from each research objective and evaluates the extent to which the study addressed the identified research problem. Thirdly, it presents and explains the proposed strategic performance management framework together with practical guidance for its implementation within Namibian public universities. Fourthly, it discusses the study's contributions, with particular emphasis on its contribution to the field of Management Accounting. Finally, the chapter acknowledges the limitations of the study, reflects on the implications of the researcher's positionality for interpreting the findings, and presents recommendations for policymakers, university management and future research.

6.2 SUMMARY OF THE STUDY

This study investigated strategic performance management practices and strategic alignment in Namibian public universities with the aim of developing a strategic performance management framework to align operational performance with

organisational strategy. The study was motivated by evidence from the literature indicating poor institutional performance, ineffective strategic performance management practices, and persistent misalignment between strategic objectives and operational activities within the higher education sector.

The literature review established that although Namibian public universities employ various strategic performance management practices, including staff appraisal systems, quality assurance mechanisms, annual reporting, budgeting processes and elements of the BSC, these practices have not been implemented as an integrated SPMS. The review further identified several factors affecting institutional performance, including inadequate strategic alignment, resource constraints, leadership and communication challenges, organisational culture, and weak integration of strategic objectives into operational processes. The review also confirmed the suitability of the Kaplan and Norton Synergy Model and Stakeholder Theory as the theoretical and conceptual foundations for the study.

Guided by an interpretivist paradigm, the study adopted a qualitative multiple-case study design involving two Namibian public universities. Data were collected through semi-structured interviews with 24 purposively selected participants comprising academic managers, administrative managers, SRC members and NCHE representatives. Documentary evidence was also analysed to complement and triangulate the interview findings. Data were analysed using thematic analysis supported by ATLAS.ti Version 24, with within-case and cross-case analyses undertaken to identify recurring patterns and themes.

The empirical findings demonstrated that both universities share similar strategic performance management practices and experience comparable challenges affecting institutional performance and strategic alignment. Although strategic planning and PMSs were in place, the findings revealed weaknesses in translating institutional strategy into operational activities, resulting in inconsistent implementation and limited alignment across organisational levels. The findings further highlighted broad support for adopting the BSC as an integrated SPMS capable of strengthening strategic alignment and institutional performance.

The cross-case synthesis identified seven critical stages necessary for achieving strategic alignment, namely strategy formulation, strategy communication, strategy cascading, translation of strategy into objectives and performance measures, resource allocation, performance monitoring, and organisational learning. These stages, together with the contextual factors and organisational themes identified through the case study analysis, provided the empirical evidence base for the development of the proposed strategic performance management framework. The framework integrates strategic, operational and contextual dimensions to provide a systematic approach for strengthening strategic alignment and improving the performance of Namibian public universities. The proposed framework extends Kaplan and Norton's (2006) Synergy Model by incorporating additional components identified through the empirical investigation, including stakeholder influence, organisational culture, national higher education priorities, factors affecting institutional performance, implementation barriers, operational alignment processes and continuous organisational learning. The following section presents the conclusions drawn from the study by evaluating the extent to which each research objective was achieved and discussing the implications of the findings for theory and practice.

6.3 CONCLUSIONS

This section presents the conclusions drawn from the study based on the integration of the literature review and the empirical findings. Rather than merely restating the results presented in Chapter 5, the conclusions evaluate the extent to which the research objectives were achieved and explain the implications of the findings for strategic performance management within Namibian public universities. The conclusions further examine how the findings confirm, extend or challenge existing theoretical and empirical knowledge relating to strategic performance management, strategic alignment and organisational performance. In doing so, the section demonstrates the contribution of the study to the fields of Management Accounting and higher education strategic performance management.

6.3.1 Conclusion relating to Research Objective 1

RO1: *To explore the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities.*

The cross-case analysis revealed that strategic performance management practices

such as workload allocation models, annual staff appraisals, probation assessments, promotion procedures, institutional planning processes and quality assurance mechanisms contribute positively to organisational governance and accountability. Collectively, these practices demonstrate that strategic performance management is recognised as an important management function within Namibian public universities. However, their contribution to achieving institutional strategy is constrained because they are implemented primarily as administrative or compliance requirements rather than as components of an integrated strategic management system. Consequently, these practices often measure performance without effectively managing performance.

This finding supports the growing body of Management Accounting literature which argues that performance measurement alone is insufficient to improve organisational performance unless it is explicitly linked to strategic objectives, operational planning and organisational learning (Franco-Santos & Otley 2018:722; Ferreira & Otley 2009:271; Kaplan & Norton 1996:92, 265). The findings therefore reinforce the distinction between performance measurement systems and SPMSs, demonstrating that institutions may possess numerous performance indicators without necessarily achieving strategic alignment.

A particularly important finding emerging from this study is that strategic performance management within the participating universities remains predominantly compliance driven. Participants consistently described performance reporting as an administrative obligation required for accountability rather than as a strategic management process intended to improve organisational effectiveness. This finding extends previous higher education research by demonstrating that compliance-oriented strategic performance management may inadvertently weaken strategic execution by encouraging employees to focus on procedural requirements rather than institutional outcomes.
While the literature generally recognises the BSC as an effective strategic management system, the findings of this study indicate that its implementation within Namibian public universities remains incomplete. Although university managers acknowledged the potential value of the BSC in supporting strategic alignment, neither participating institution had fully institutionalised the framework across all organisational levels. Consequently, many of the strategic benefits associated with the

BSC, such as strategy communication, alignment of departmental objectives, integration of operational planning and continuous organisational learning had not yet been fully realised.

This finding is particularly significant because much of the international literature assumes that organisations adopting the BSC are able to achieve greater strategic alignment and improved organisational performance. However, Kaplan and Norton's Synergy Model extends the BSC beyond a performance measurement framework by emphasising organisational alignment, collaboration and strategy execution as prerequisites for achieving strategic objectives. Consistent with this perspective, the findings of this study suggest that adopting the BSC alone is insufficient. Rather, successful strategic performance management depends on the quality of implementation, leadership commitment, organisational culture, staff understanding and the extent to which the BSC is embedded within everyday management practices. In this respect, the study refines Kaplan and Norton's Synergy Model by demonstrating that implementation conditions are equally as important as the technical design of the PMS.

A conclusion to be drawn from the above findings is that although both participating universities have implemented a range of strategic performance management practices, these practices have not developed into fully integrated SPMSs capable of consistently improving institutional performance. Instead, many of the existing practices operate independently, resulting in fragmented strategic performance management processes that provide limited support for strategy execution. Thus, the impact of the current strategic performance management practices in enhancing performance and goal achievement is limited due to an overemphasis on procedural compliance rather than strategic improvement.

6.3.2 Conclusion relating to Research Objective 2

RO2: *To investigate factors affecting institutional performance in Namibian public universities.*

The cross-case findings identified several interrelated factors that constrain institutional performance across both the Namibian public universities, indicating a systemic challenge in the higher education sector. Many of the participants cited

government budget subsidy cuts, a lack of student participation in decision making, lack of transparency and a lack of integrated PMSs as the major factors affecting institutional performance.

Moreover, study findings indicate that the factors affecting institutional performance at both the Namibian public universities can be categorised in three different areas, such as teaching, research and community work. With regards to teaching, it was found that the majority of participants cited the high student-to-lecturer ratio, limited resources including inadequate budgets, infrastructure and teaching materials as major factors affecting teaching performance. These factors contribute to staff burnout, limited student support, and compromise the quality of teaching as well as research output.
In the area of research, the participants revealed that both the Namibian public universities identified the following major obstacles to research performance. These include insufficient research funding, inadequate research skills (research methods and data analysis) especially among junior academics and professional teaching staff (chartered accountants), a lack of mentorship due to a small number of senior academic researchers who could guide and co-publish with emerging scholars.

When it comes to the issue of community engagement, it was also found that administering it is a challenge to both the Namibian public universities. The major factors affecting community engagement performance are mainly a lack of understanding of what constitute community engagement as well as a lack of time available to engage in community engagement due to other areas which are prioritised such as teaching and research. Similarly, this study identified factors that has the potential to improve the Namibian public universities in all performance areas of teaching, research and community engagement, such as improving staff morale (employee motivation) and providing professional staff development trainings.

The findings are largely consistent with previous studies, which recognise that institutional performance is shaped by leadership, organisational capacity, resource availability and the external policy environment. However, this study extends existing knowledge by demonstrating how these factors interact within the Namibian public higher education context to weaken strategic execution. An important finding is that PMSs alone cannot improve institutional performance unless the broader

organisational environment enables effective implementation. Consequently, institutional performance should be understood as the outcome of an integrated system comprising strategy, leadership, resources, organisational culture and strategic performance management.

The conclusion that can be drawn from these findings is that performance challenges in the Namibian public universities are multifaceted and systemic, rooted in structural, cultural and resource-based limitations that cut across institutions. Thus, to improve performance, it will require a holistic approach since all these factors are interrelated.

6.3.3 Conclusion relating to Research Objective 3

RO3: *To examine the factors that contribute to a lack of alignment between operational performance and organisational strategy within the Namibian public universities*.

The cross-case findings identified several factors contributing to strategic misalignment, including a lack of strategic awareness and communication, absence of a structured approach to align operational activities with strategy, challenges in cascading strategy to operational levels, and bureaucratic inefficiencies. These findings support the central proposition of Kaplan and Norton's Synergy Model that organisational performance depends upon alignment across all organisational levels.

The findings further revealed that although formal strategic and operational plans are in place at the faculty and school levels, such plans are often absent or inconsistently developed at the departmental level. Although some participants confirmed that operational plans exist, others pointed out that their departments rely on broader institutional or school goals. As a result, this contributes to misalignment and inconsistency. Furthermore, the findings revealed that there is poor communication between actors at strategic level and the different stakeholders at operational level to reach a common understanding of the institution’s mission, value and strategic goals. However, stakeholder theory (Langrafe et al 2020:2) advocate that there is a need for information to be shared with all stakeholders to create more value for the HEIs.

A noteworthy contribution of this study is the finding that strategic misalignment is influenced not only by structural processes but also by organisational culture and leadership behaviour. While existing strategic alignment models often assume that alignment naturally follows the introduction of strategic planning tools, this study

demonstrates that alignment is a continuous organisational process requiring sustained leadership commitment, effective communication and employee engagement. This finding extends the application of the Synergy Model by identifying contextual conditions necessary for successful implementation within public HEIs.

There are two primary conclusions that can be drawn from the responses of the participants. Firstly, there is a significant misalignment between operational performance and organisational strategy in Namibian public universities. Secondly, the misalignment between operational performance and organisational strategy is largely driven by a lack of strategic awareness and communication, absence of a structured approach to align operational activities with strategy, challenges in cascading strategy to operational levels, and bureaucratic inefficiencies.

6.3.4 Conclusion relating to Research Objective 4

RO4: *To investigate how the BSC, Strategy Maps and Synergy model could contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy.*

The cross-case findings, considered alongside the reviewed literature, demonstrate that the BSC, Strategy Maps and Kaplan and Norton's Synergy Model provide an appropriate theoretical foundation for strengthening strategic performance management within Namibian public universities. However, the findings also indicate that their effective application requires consideration of the organisational and contextual realities within which public universities operate.

Furthermore, the findings revealed that most of the participants demonstrated a clear understanding of the BSC as a PMS and recognised that the BSC can potentially contribute to aligning operational performance with organisational strategy. Notably, the potential benefits of the BSC are consistent with the stakeholder theory, which aims to create more value for different stakeholders (Langrafe et al 2020:1). Moreover, participants have acknowledged the potential benefits of the BSC such as providing a holistic view of performance measurement, translating high-level goals into specific, measurable objectives, facilitating communication of strategic priorities, cascading strategic goals across all levels, facilitating operational alignment with organisational goals and breaking down broad institutional goals into manageable, actionable tasks

across all levels of the university.

Although the BSC benefits are acknowledged, the study found that the BSC fails to highlight reasons for poor performance in the system and some participants perceived the BSC to be a reporting tool only. Moreover, participants from both the Namibian public universities identified key steps for achieving strategic alignment (eight steps for University A and twelve steps for University B, see Chapter 5, Sections 5.3.6.3 and 5.4.6.3 respectively). The cross-case synthesis revealed seven critical stages in the alignment process, ranging from formulating institutional strategy in line with national education goals to cascading the BSC framework to lower organisational levels, aligning budgetary planning with strategic priorities, and ensuring continuous monitoring and evaluation.

The study concludes that the BSC should not be viewed merely as a performance measurement instrument but rather as an integrated strategic management system that links institutional strategy with operational planning, resource allocation, performance monitoring and feedback. Similarly, Strategy Maps provide a practical mechanism for communicating strategy and illustrating the causal relationships between strategic objectives, while the Synergy Model facilitates alignment between institutional, faculty, departmental and individual performance. Accordingly, the study developed a context-specific strategic performance management framework that integrates these strategic management models with organisational and contextual factors identified during the empirical investigation.

6.3.5 Achievement of the research objectives

Overall, the study successfully achieved all four research objectives. Table 6.1 below shows where in the thesis the research objectives were addressed.

Table 6.1: Achievement of the research objectives

	Research objectives (ROs)	How the objectives were achieved
Main objective	*To develop a conceptual strategic performance management framework, informed by the perspectives of operational-level management, that aligns operational performance with organisational strategy in Namibian public universities.*	It was achieved by aligning all chapters (Chapters 1 to 6) to the research problem (see Figure 6.3).
Sub-objectives	**RO1 -** *To explore the impact of current strategic performance management practices in enhancing performance and goal achievement in Namibian public universities*	It was achieved in Chapters 2, 3 and 5. Chapters 2 and 3 presented the review of the literature. Chapter 5 presented the findings from the interview feedback and document review.
	RO2: *To investigate factors affecting institutional performance in Namibian public universities*	It was achieved in Chapters 2, 3 and 5. Chapters 2 and 3 presented the review of the literature. Chapter 5 presented the findings from the interview feedback and document review.
	RO3 – *To examine the factors that contribute to a lack of alignment between operational performance and organisational strategy within the Namibian public universities.*	It was achieved in Chapters 2 and 5. Chapter 2 presented the review of the literature. Chapter 5 presented the findings from the interview feedback and document review.
	RO4 – *To investigate how the BSC, Strategy Maps and Synergy model could contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy.*	It was achieved in Chapters 2 and 5. Chapter 2 presented the review of the literature. Chapter 5 presented the findings from the interview feedback and document review. While Chapter 6 presented the final framework contributing to the body of knowledge.

Source: Author's own

Table 6.1 illustrates that this study addressed all the research objectives, research questions and the overarching research problem. The following section provides a brief overview of how the study achieved its purpose and should be read in conjunction with the more detailed discussion presented in Section 6.3.

Addressing RO1**:** *To explore the impact of current strategic performance management*

practices in enhancing performance and goal achievement in Namibian public universities, the review of literature revealed mixed and inconclusive evidence. The empirical study found that strategic performance management practices in Namibian public universities is ineffective. When addressing RO2: *To investigate factors affecting institutional performance in Namibian public universities*, the following factors emerged from the literature namely: inequalities of access to public universities, shortage of academic staff with PhDs, quality of teaching and learning in public universities, and cost management. However, the empirical investigation in Chapter 5 revealed different factors that affect performance in public universities.

In addressing RO3: *To examine the factors that contribute to a lack of alignment between operational performance and organisational strategy within the Namibian public universities.* This study found that both the literature reviewed and empirical evidence identified common factors contributing to misalignment between operational performance and organisational strategy. Finally, in response to RO4: *To investigate how the BSC, Strategy Maps and Synergy model could contribute to the development of a strategic performance management framework that aligns operational performance with organisational strategy*. The research objectives were achieved through extensive literature review, drawing insights from Kaplan and Norton's (2006:12) Synergy model, in-depth analysis of the multiple-case study findings, and the integration of theory to develop the proposed final framework.

6.4 A PROPOSED STRATEGIC PERFORMANCE MANAGEMENT FRAMEWORK

A key contribution of this study is the development of a strategic performance management framework that enhances the alignment between operational performance and organisational strategy in Namibian public universities, thereby providing a structured approach to improving strategy implementation and institutional performance. The developed framework was mostly guided by the theoretical underpinnings in Section 2.7 of Chapter 2 and insights gained from literature regarding strategic performance management deficiencies in HEIs in Namibia (Chapter 3) and, advantages offered by the BSC Synergy model (Chapter 2). Additionally, the multiple-case study findings in Chapter 5, were incorporated to refine the final framework.

6.4.1 Development of the proposed strategic performance management framework

In developing the final framework, the study adopted a qualitative interpretivist approach. This approach required the researcher to interpret the data and construct meaning from the findings within their contextual setting (Bryman et al 2022:22; Creswell & Poth 2018:24). The development of the final framework was further informed by the initial conceptual framework (see section 2.8, Chapter 2) as well as the empirical findings of the study. The themes identified through the case study analysis provided the key interrelationships necessary to address the research questions and formed the structural basis of the refined framework.

Figure 6.1 below presents the draft framework derived from the integration of the conceptual foundations and empirical evidence.

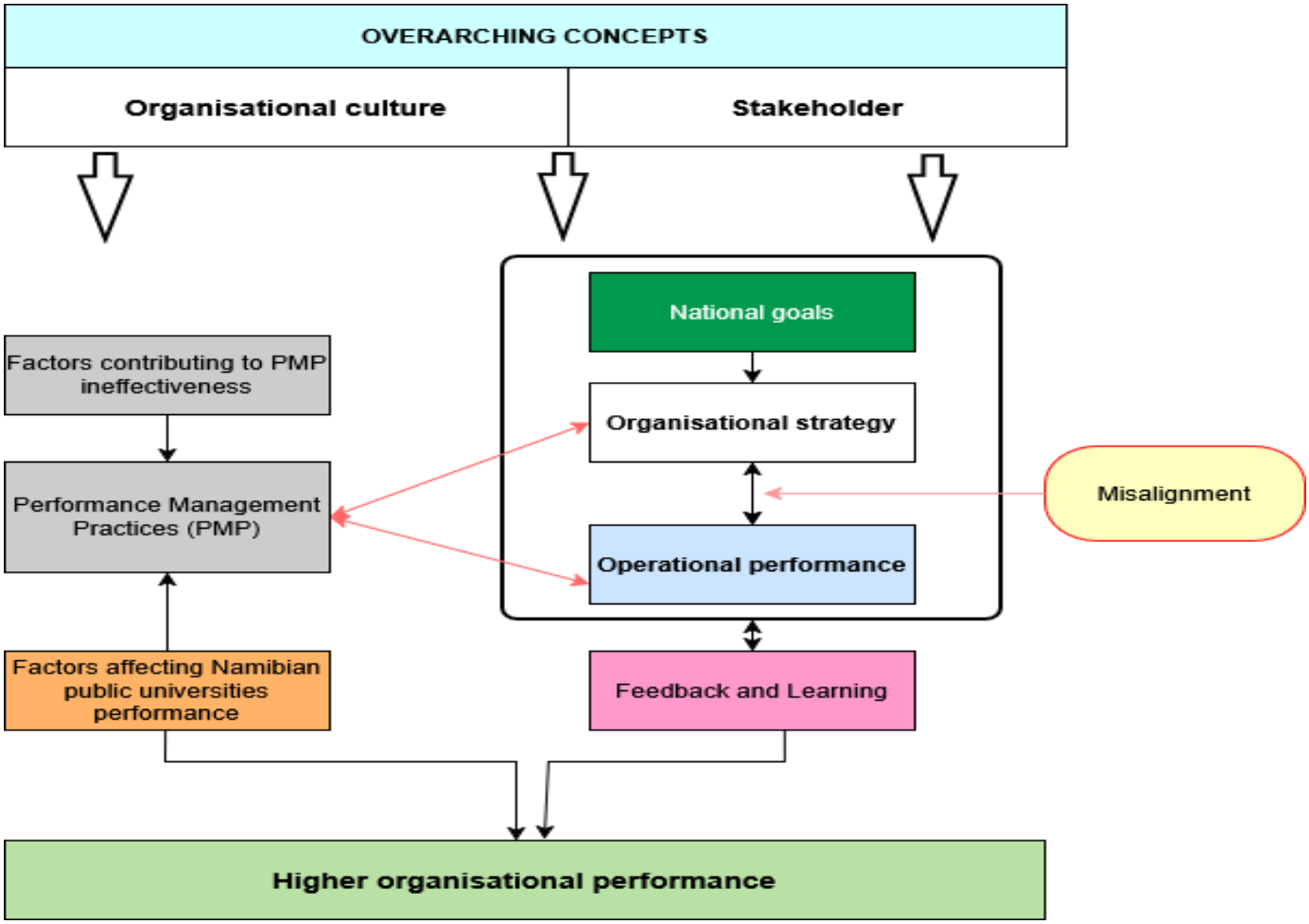


Figure 6.1: Draft Strategic Performance Management Framework based on findings

Source: Author's own

Figure 6.1 above expands on the initial conceptual framework to re-align with the Synergy model and clarifies the interrelations among the different components in the framework for the organisation to achieve higher organisational performance. This refined draft framework differs from the initial conceptual framework in so many ways. Firstly, it indicates the sequential order by placing an overarching concept as a starting point. Consistent with the theoretical underpinning, the stakeholder and organisational culture should influence the process to achieve alignment between operational performance and organisational strategy. Secondly, National goals components were deemed important from the research findings since Namibian public universities are part of the public sector. This was vital for inclusion in the framework to achieve alignment. Thirdly, the initial conceptual framework had duplications whereby the organisational strategy and institutional BSC as well as operational performance and Faculty/School BSC were shown independently. Finally, feedback and learning were not considered in the initial conceptual framework which the study findings found to be a critical component for the organisation to evaluate if alignment do exist. However, since Figure 6.1 does not clearly show how the Synergy model of Kaplan and Norton influenced the development of the study's framework, Figure 6.2 was added to highlight the linkage. Thus, Figure 6.2 below show how Kaplan and Norton's Synergy model influenced the developed final framework.

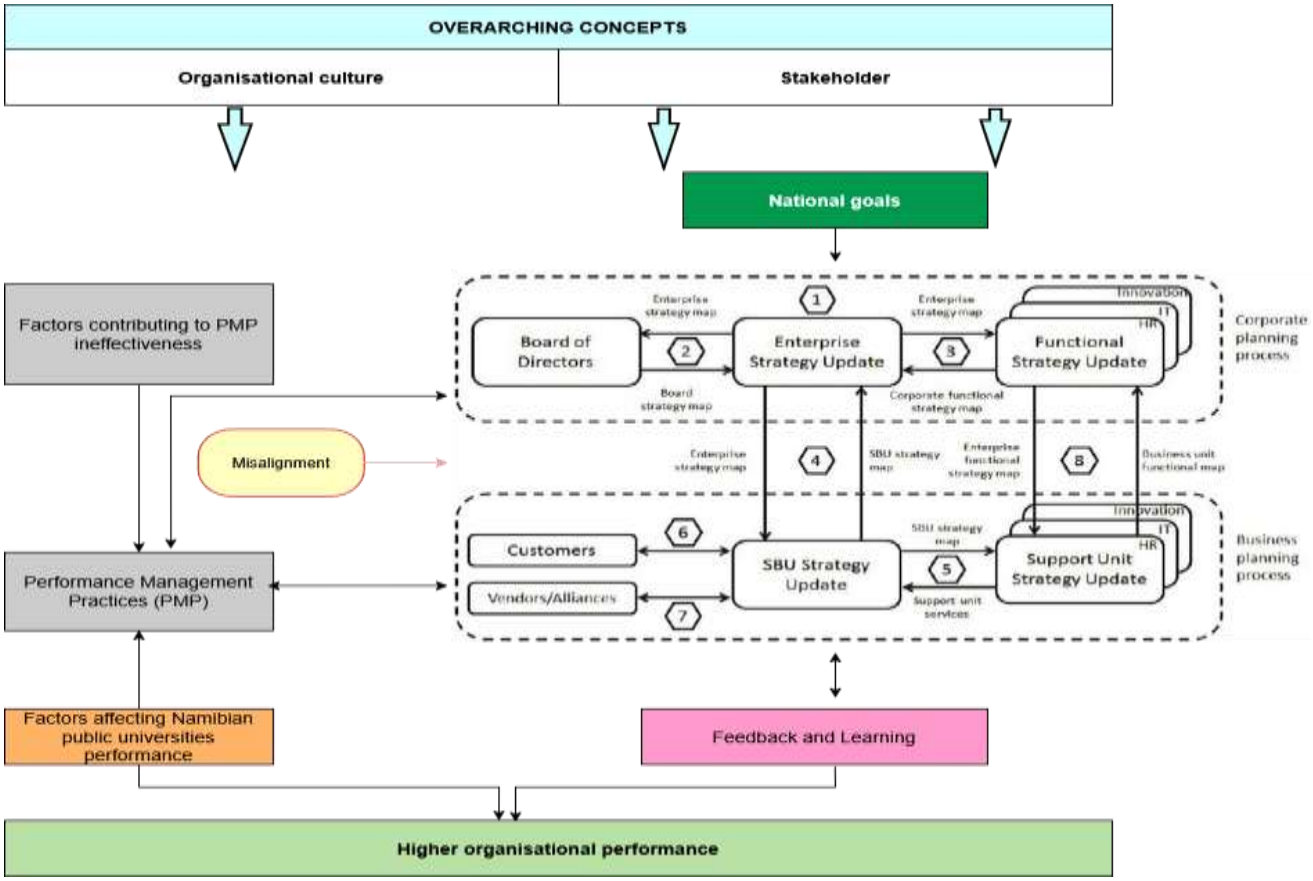


Figure 6.2: Kaplan and Norton Synergy model incorporated into the draft Strategic Performance Management Framework

Source: Author's own

Similarly, Figure 6.2 above expands on the draft strategic performance management framework to incorporate the Synergy model. While the final proposed framework (see Figure 6.3) has been drawn from the Synergy model of Kaplan and Norton (2006:12), several additions have been made to extend the model as shown in Figure 6.2 above. The original Synergy model of Kaplan and Norton (2006:12) was perceived to be too general and it only served as a guideline for strategic alignment (see Section 2.6.4 in Chapter 2), but it does not capture the context specific issues for aligning the operational performance with the organisational strategy in Namibian public universities. In line with the interpretivism approach, the researcher posits that Kaplan and Norton's corporate planning process and the business planning process depicted in Figure 6.2 above are part of the strategic level process component and operational level process component on the developed final framework respectively (see Figure 6.3).

Figure 6.3 below presents the final proposed strategic performance management framework to align operational performance with the organisational strategy in Namibian public universities, followed by a description of the components for the proposed framework. The developed framework uses the BSC Synergy model to achieve corporate synergy, assuming that it is the primary tool used in the entire organisation to guide both planning as well as operational activities.

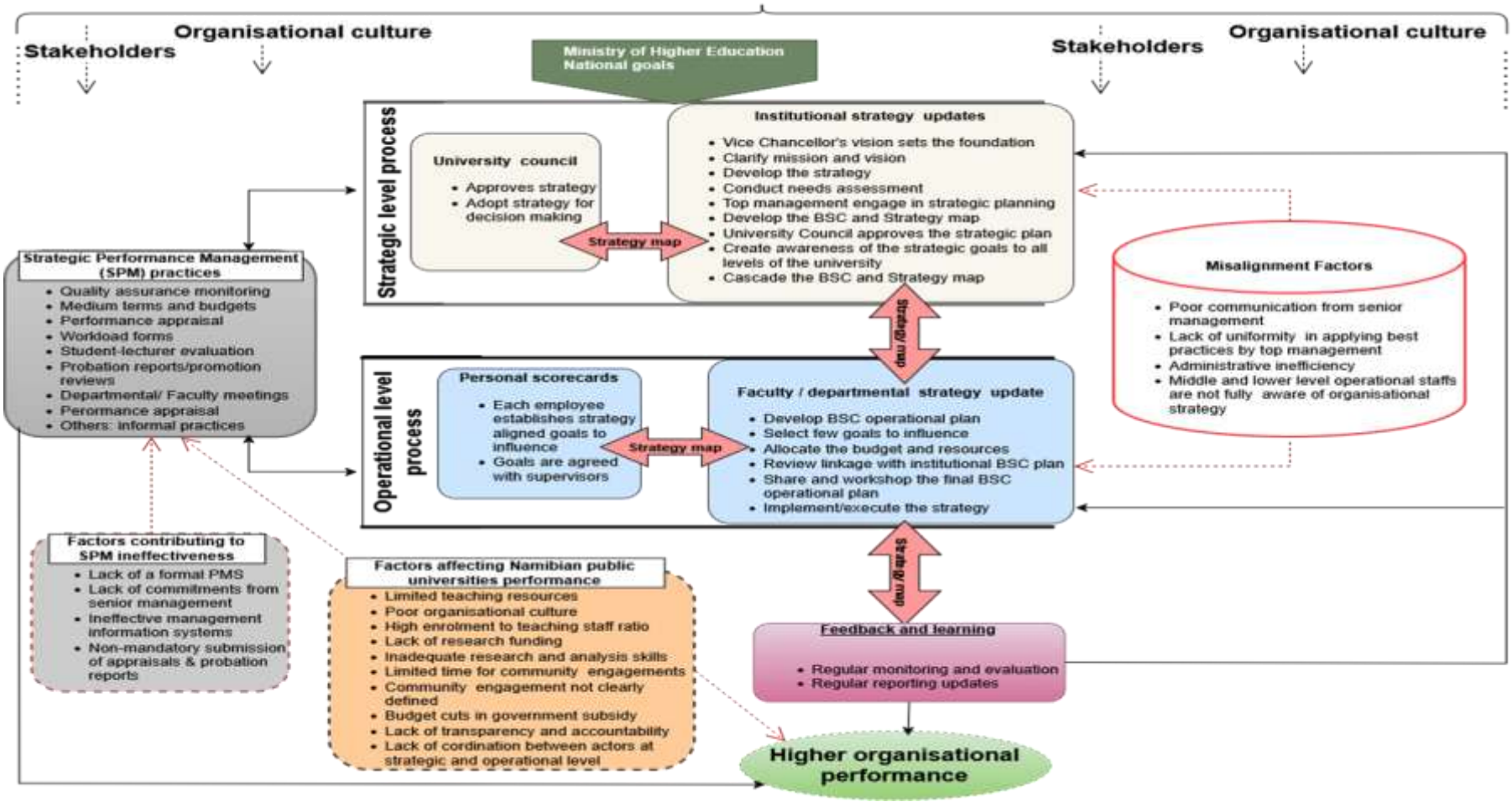


Figure 6.3: Proposed Strategic Performance Management Framework for Namibian public universities

Source: Author's own

The developed framework answers the research questions as follows: it integrates the research findings into a cohesive whole, whereby the two grey squares on the far left, indicating strategic performance management practices and factors contributing to strategic performance management practices ineffectiveness relate to RQ1. The orange square represents factors affecting Namibian public universities' performance in response to RQ2. While the cylinder shape with a red line represents the misalignment factors that emerged from the interview findings and answers RQ3. The components of the proposed framework, depicted in the middle, respond to RQ4, which is represented by different squares, such as the Ministry of Higher Education's National Goals, a strategic level process, an operational level process, and feedback and learning. Moreover, the researcher positioned stakeholders and organisational culture at the top of the framework to signify their overarching influence on various components of the proposed framework. It suffices to mention that the stakeholder element is anchored in the stakeholder theory, which is supported by existing literature and further validated through interviews with study participants.

As shown in Figure 6.3, the proposed framework retains the fundamental principles of Kaplan and Norton's (2006) Synergy Model, particularly the emphasis on strategic alignment across organisational levels. However, it extends the original model by incorporating additional constructs that emerged from the empirical findings. These include Ministry of Higher Education's national goals, contributing factors to a lack of alignment; strategic performance management practices and factors contributing to strategic performance management practices' ineffectiveness; factors affecting Namibian public universities performance; stakeholders' influence and organisational culture; and feedback and learning. The inclusion of these components reflects the study's original contribution and strengthens the applicability of the framework within the public higher education sector. The framework comprises eight interrelated components, namely: (i) Ministry of Higher Education's national goals, (ii) institutional strategy, (iii) operational alignment, (iv) contributing factors to a lack of alignment, (v) strategic performance management practices and factors contributing to strategic performance management practices' ineffectiveness, (vi) factors affecting Namibian public universities performance, (vii) stakeholder influence and organisational culture, and (viii) feedback and organisational learning. These components should not be interpreted as independent processes but rather as an integrated system in which

each component reinforces the effectiveness of the others. The effectiveness of the framework therefore depends on the extent to which these components operate collectively to support strategic alignment throughout the institution.

Although the final proposed strategic performance management framework incorporates several structural components, including National Higher Education priorities, organisational context, stakeholder influence, organisational culture and strategic performance management practices, the cross-case synthesis provided the central process through which these components interact to achieve strategic alignment (the seven critical stages). Thus, the final proposed framework integrates both structural and process dimensions. The structural dimension identifies the organisational context, institutional influences and performance conditions that affect strategic alignment, whereas the process dimension, derived directly from the cross-case synthesis, provides the sequential mechanisms through which alignment is achieved. The interaction between these two dimensions establishes the empirical basis of the final proposed framework and demonstrates how the themes generated through the case study analysis collectively address the research questions of the study.

The framework uses red dotted arrows to indicate the negative effects of the identified components. This structured approach is designed to support the university leadership in the effective operationalisation of the framework across the Namibian public universities.

6.4.2 Description of the proposed strategic performance management framework

To facilitate a comprehensive understanding of the proposed framework, its constituent components are presented and discussed sequentially below. Each component is substantiated by relevant scholarly literature to demonstrate how public universities can foster organisational synergies, strengthen strategic alignment, and promote a coordinated approach to strategy implementation, thereby enhancing overall institutional performance.

6.4.2.1 Ministry of Higher Education: National goals

The operationalisation of a strategic performance management framework in public universities should begin from the top with the national goals and policies of the higher education sector in the country, and every institution within this sector needs to align their performance plans with NDPs s. The primary objective in the public sector is to achieve its mission (Kaplan & Norton 2001:360). Although each public university can craft its unique mission statement, it is guided by national goals for the country. This view is consistent with the BSC perspectives and the philosophy that it represents.

6.4.2.2 Strategic level process (institutional strategy)

To create synergy, public universities need to develop their strategic plans in a coordinated approach, from top to bottom. To achieve strategic alignment, the institution should manage alignment as a process from the top to shape strategies at operational-levels of the organisation. After considering the national goals, the organisation should engage in an annual planning process at the strategic level and begin with the institutional strategy updates adopting the BSC perspectives framework as well as creating Strategy Maps to create synergy. During this process, the university top management can either initiate the development of a BSC perspectives or update the existing BSC perspectives. Essentially, the BSC perspectives should integrate strategic planning and the operational budgeting process (Kaplan & Norton 1996:224). The BSC perspectives and Strategy Map provide a structure mechanism for achieving strategic alignment by translating and cascading institutional goals throughout organisational goals. Strategy Maps, an integral part of the BSC perspectives, play a crucial role in promoting strategic alignment when used as an organising mechanism within a PMS. Thus, Strategy Maps ensure that all aspects of an organisation are aligned with their strategic goals, thereby promoting synergy and preventing a narrow focus on isolated performance measures.

Accordingly, BSC perspectives and Strategy Maps should be implemented through a structured and comprehensive process to align strategy across all organisational levels, enhancing the overall system effectiveness beyond the sum of its individual components (Niven 2003:149). The empirical findings confirmed that both participating universities have formally approved strategic plans. However, participants indicated that strategic objectives are not always effectively communicated beyond senior

management, resulting in varying levels of understanding among operational staff. Consequently, many employees perform their responsibilities without fully appreciating how their activities contribute to institutional objectives. This finding suggests that the existence of a strategic plan alone does not guarantee successful strategy implementation. Rather, effective strategy execution requires the concurrent implementation of the PMS and the strategic plan to ensure that strategic objectives are cascaded, monitored and translated into operational performance (Mofolo & Novukela 2024:1-2).

Using the proposed framework (Figure 6.3) as a guideline, public universities can structure their institutional strategy review and update processes. University councils as the highest decision-making bodies in both the Namibian public universities, bear the responsibility for approving institutional strategic plans (Du Plessis & Keyter 2019:75; Matengu et al 2014:89). Within the higher education context, councils play a critical governance role in ensuring that institutional goals are aligned with stakeholder expectations.

Consistent with stakeholder theory, which emphasises the importance of recognising and managing the diverse interests of stakeholders who influence or are influenced by the organisation in pursuit of its objectives (Simmons & Lovegrove 2005:496), university councils should adopt the BSC perspectives as a structured governance tool. This approach can facilitate council deliberation and strengthen oversight of institutional performance, while ensuring that key stakeholders' interests are systematically integrated into the university governance. As a result, institutional strategy is more likely to align with statutory responsibilities and the strategic mandate of the university council (Al-Hosaini & Sofian 2015:30; Ayoup et al 2015:21; Kaplan & Norton 2006:200-203). Hence, institutional strategy becomes the foundation upon which all operational planning and strategic performance management activities are built.

6.4.2.3 Operational level process (operational alignment)

The next step in applying this framework is to start planning at the operational level after the university council has approved the strategy. Operational alignment represents the process through which institutional strategy is translated into

operational activities across faculties, departments and individual employees. Each faculty or department within the university should begin developing their BSC operational plan to support the institutional strategy. The findings of this study revealed that the academic institutional planning process is characterised by a top-down approach, where the Vice Chancellor's office initiates plans and directives that are then communicated through supervisors to schools and departments for implementation. The literature recognises that strategic alignment is achieved when organisational units pursue common objectives that collectively contribute to institutional strategy (Kaplan & Norton 2006:3-10). However, the findings of this study demonstrate that alignment is considerably more complex within public universities due to decentralised governance structures, diverse academic functions and competing stakeholder expectations. Participants reported that operational plans are frequently developed independently of institutional priorities, while communication between strategic and operational levels is often inconsistent. As a result, faculties and departments may pursue legitimate operational objectives that nevertheless contribute only marginally to institutional strategy.

To be effective, the operational managers must understand the institutional strategy and align their activities by reviewing linkage with the institutional BSC plan using the BSC Synergy model. Moreover, it is expected that operational managers cascade the BSC operational plan to the level of the employees to understand the strategy and help their faculty or department implement its strategy.

Hence, every employee is required to craft their personal scorecards consistent with their job descriptions aimed at achieving the faculty or departmental goals and consequently the institutional goals (Ozmantar & Gedikoglu 2016:630; Kaplan & Norton 2006:24). Participant PUAP9 concurs that the BSC helps employees understand how their individual roles contribute to achieving the organisation's goals, thereby aligning personal and departmental efforts with the institution's overall vision. Within the BSC perspectives, the personal scorecards serve specifically to contribute to achieve the internal business perspective and learning and growth perspective. This reinforces commitment of individual employees to implement the organisational strategy (Kaplan & Norton 1996:211). Further, Kaplan and Norton (1996:217) emphasise in their seminal work that using personal scorecards support

communication of the BSC perspectives' strategic objectives to operational-levels and can be translated into operational terms. Operational alignment is therefore achieved through the systematic development of BSCs at institutional, faculty, departmental and individual levels.

6.4.2.4 Contributing factors to a lack of alignment

In many organisations, the obvious reason for underperformance can be attributed to a lack of alignment (Franco-Santos & Otley 2018:722; Salimian et al 2012:12021; Kaplan & Norton 2006:3). While the Kaplan and Norton's (2006:12) Synergy model refers to a lack of alignment, in this regard, there is little explanation concerning factors that affect alignment. This model simply assumes that there is a perfect alignment. However, the findings of this study revealed that in practice, it is quite difficult to achieve perfect alignment because operational activities are dictated by the mandate of respective units or departments involved (PUBP2; PUBP6; STAP4). It is important that Namibian public university management should understand factors that contribute to a lack of alignment to minimise the performance gap and to successfully implement their strategy.

The developed framework underscores four critical issues that contribute to misalignment between operational performance and the organisational strategy. These include poor communication from senior management; lack of uniformity in applying best practices by top management; administrative inefficiency; and operational-levels staff members who are not fully aware of the organisational strategy. These factors not only affect alignment, but they also hinder successful implementation of the organisational strategy. The integration of these contextual factors represents a key contribution of this study because it acknowledges that strategic alignment requires continuous managerial intervention rather than occurring automatically through organisational design. Thus, the Namibian public universities can overcome these misalignment barriers by using the BSC perspectives framework as a SPMS and contribute to achieve alignment throughout the organisation (Niven 2003:19).

6.4.2.5 Strategic performance management practices and factors contributing to ineffectiveness

Strategic performance management practices constitute the operational mechanism through which institutional strategy is implemented, monitored and evaluated. The empirical findings revealed that both participating universities have established several strategic performance management practices. However, these practices are implemented independently and are not consistently integrated with institutional strategy. Participants indicated that strategic performance management activities are frequently undertaken to satisfy administrative and compliance requirements rather than to improve organisational performance. As a result, performance information is generated but is not always used effectively to inform strategic decision-making.

The developed framework as depicted in Figure 6.3 assumes that both organisational strategy and the operational plans influence strategic performance management practices that the institution should adopt, which align or contribute to the achievement of the strategy. Similarly, implementing strategic performance management practices, helps to achieve institutional goals by aligning university operational activities with organisational strategy (Tjahjadi et al 2019:537). Kaplan and Norton (1996:92) argue that it is critical to focus only on practices that target achieving customer and stakeholder objectives. These strategic performance management practices need to be explicitly identified with clear measures, targets and initiatives to ensure that daily work aligns with the organisational strategic goals. Hence, within the BSC perspective, this component is also appropriate in the internal business perspective to support the accomplishment of the organisational strategy. As a result, this study maintains that Namibian public universities should consider focusing on strategic performance management practices that positively contribute to achieve their visions and missions. Correspondingly, Franco-Santos and Doherty (2017:2319) argue that enabling strategic performance management practices is beneficial to achieve institutional goals. For example, the findings from the empirical study found that some of practices like workload forms do not necessarily improve individual performance nor does it encourage meeting specific performance targets. While effective strategic performance management practices are essential to achieve high organisational performance, the ineffectiveness of strategic performance management practices inhibit the achievement of high organisational performance. The developed framework

highlights numerous factors that Namibian public universities' management achieve alignment between the operational performance and organisational strategy.

6.4.2.6 Factors affecting Namibian public universities performance

The inclusion of factors affecting institutional performance in the framework is critical, as already noted above, that there is no perfect alignment between operational performance and the organisational strategy. Consistent with previous research, the developed framework suggests that organisational performance is negatively affected by the identified factors (Karuhanga & Werner 2013:223). Subsequently, these factors are incorporated within the proposed framework to acknowledge their influence on strategy implementation and institutional effectiveness. Therefore, university management needs to counter these factors to achieve desired organisational performance. As shown in the framework, the study has identified some major factors that must be addressed. Furthermore, the identified factors can also impact how strategic performance management practices are implemented and if not addressed, can render the strategic performance management practices ineffective. The inclusion of these factors represents an important extension of Kaplan and Norton's (2006) Synergy Model. Although the Synergy Model focuses primarily on organisational alignment, it does not explicitly recognise the broader organisational environment within which strategy is implemented.

6.4.2.7 Stakeholders' influence and organisational culture

Stakeholders' influence and organisational culture is presented as the overarching enabling dimension within the proposed framework. Public universities operate within a complex stakeholder environment comprising government ministries, the NCHE, University Councils, students, academic and administrative staff, industry partners, employers and the wider community. Each stakeholder group influences institutional priorities, resource allocation, governance arrangements and performance expectations.

The findings indicate that meaningful stakeholder participation strengthens institutional accountability, promotes transparency and improves the quality of strategic decision-making. Conversely, inadequate stakeholder engagement contributes to resistance, poor communication and weak implementation of

organisational strategy. The framework therefore recognises stakeholder engagement as an ongoing process that should be embedded throughout strategic planning, implementation and performance evaluation.

Kaplan (2001:360) suggests that success in the public sector is measured by how well stakeholders' needs are satisfied. Thus, in line with the stakeholder theory, Simmons and Lovegrove (2005:496) point out that stakeholders are perceived to influence achievement of organisational objectives. Similarly, a lack of understanding of organisational culture is significant in the failure of strategic performance management in achieving desired results (Barth & de Beer 2018:2). Organisational culture plays a critical role in determining whether PMSs are accepted and effectively implemented. Participants consistently highlighted the importance of leadership commitment, teamwork, accountability, trust and employee involvement in supporting strategic alignment. Hence, it is important that employees' actions and behaviour are consistent with the organisational culture to achieve required results at both strategic and operational levels (Christopher 2020:10, 13; Barth & De beer 2018:2) to ultimately satisfy stakeholders' expectations. By explicitly incorporating stakeholder influence and organisational culture, the proposed framework extends existing strategic performance management models and reflects the governance and organisational realities of public HEIs.

6.4.2.8 Feedback and learning

The final process in this proposed framework is feedback and learning, which is critical for the organisation. Strategic performance management should not be regarded as a linear process that concludes once performance has been measured. Instead, performance information should provide the basis for organisational learning, strategic review and continuous improvement. Research indicates that feedback is used for corrections of performance shortcomings and supports the adoption of appropriate courses of action to achieve the desired outcomes, thereby enabling organisational learning (Ferreira & Otley 2009:273).

Moreover, feedback allows for timely monitoring of results and informs necessary modifications to the existing strategy. (Gębczyńska 2016:1083). The use of data information from the BSC to provide feedback on operations and strategy

implementation ensures that these elements are linked in a closed loop system (Kaplan & Norton 2006:19). Thus, using the BSC framework provides an opportunity for strategic learning by moving beyond one-directional reporting and linking operational review meetings with strategic review meetings. This integration facilitates double-loop learning that allows the institution to reflect on and adapt its core strategies based on feedback from the ground level (Kaplan & Norton 1996:265). Kaplan and Norton further, suggest that operational review meetings should be held monthly, whereas the strategic review meetings should be held on a quarterly basis. Consequently, operational feedback can then be used to provide updates on the institutional strategy during the development of new strategies. Ferreira and Otley (2009:273) posit that after the evaluation of performance, the aspect of offering rewards to employees for achieving performance targets should be considered.

The empirical findings demonstrated that although performance reports are routinely produced within the participating universities, structured mechanisms for organisational learning and strategic feedback remain limited. The proposed framework addresses this limitation by positioning feedback as a continuous process linking performance measurement with strategic decision-making. Performance results should be reviewed regularly by executive management, faculties and departments to identify performance gaps, evaluate strategic initiatives and implement corrective actions. Lessons derived from performance reviews should subsequently inform future planning, budgeting and resource allocation decisions. The inclusion of continuous organisational learning strengthens the adaptive capacity of the framework and reinforces its role as a strategic management system rather than a static performance measurement model. This component is particularly important within HEIs operating in dynamic policy and funding environments where institutional priorities require regular review.

6.4.3 Practical implementation of the proposed strategic performance management framework

The proposed strategic performance management framework is intended to serve as a practical mechanism for aligning operational performance with organisational strategy in Namibian public universities. Its successful implementation requires a systematic and phased approach supported by clear governance structures,

institutional commitment, adequate resources and continuous monitoring. The framework should therefore not be viewed merely as a conceptual model but as a management tool that guides strategic planning, operational execution and institutional performance improvement.

The implementation process should commence with institutional commitment from the University Council and executive management. Since university councils are responsible for institutional governance and strategic oversight, they should formally adopt the framework as part of the university's strategic performance management policy. Executive management, led by the Vice-Chancellor, should provide strategic leadership by communicating the purpose of the framework, securing institutional support and ensuring that adequate financial and human resources are allocated for implementation. Leadership commitment is particularly important because the empirical findings of this study revealed that weak leadership support was one of the major factors contributing to ineffective strategic performance management practices. Following institutional approval, the university should review its strategic plan to ensure that institutional goals are aligned with national higher education priorities and government development strategies. The BSC should then be revised or developed to reflect these strategic priorities. Strategy maps should subsequently be developed to demonstrate the cause-and-effect relationships between strategic objectives across the four BSC perspectives. This process provides the foundation for cascading strategy throughout the institution.

The third implementation step involves translating institutional strategic objectives into operational plans at faculty, school and departmental levels. Each faculty should develop its own BSC aligned with the institutional scorecard, while departments should formulate operational plans that contribute directly to faculty objectives. Departmental managers should then develop individual performance agreements and personal scorecards for employees, ensuring that every staff member understands how his or her daily activities contribute towards achieving institutional strategy. This cascading process promotes vertical alignment throughout the university and strengthens accountability at all organisational levels.

Implementation should also include the integration of planning, budgeting and strategic performance management processes. Financial resources should be allocated according to strategic priorities rather than historical budgeting practices. Performance indicators, targets and initiatives should therefore be linked directly to institutional budgets, allowing management to monitor whether allocated resources are producing the desired strategic outcomes.

Continuous monitoring and evaluation constitute another critical implementation requirement. Operational review meetings should be conducted monthly to assess progress against departmental targets, while strategic review meetings should be held quarterly to evaluate institutional performance against strategic objectives. The information generated through these reviews should be used to identify performance gaps, implement corrective actions and facilitate organisational learning. This continuous feedback mechanism supports double-loop learning, whereby institutions are able not only to improve operational performance but also to review and revise strategic priorities where necessary.

Successful implementation further depends on several enabling conditions. These include visible leadership commitment, an organisational culture that values accountability and continuous improvement, reliable management information systems capable of producing accurate performance information, sufficient financial resources, staff training on strategic performance management and the BSC, effective communication of institutional strategy, and meaningful participation of stakeholders throughout the implementation process. Without these enabling conditions, even technically sound strategic performance management frameworks are unlikely to achieve their intended outcomes.

Finally, implementation should be regarded as an ongoing organisational change process rather than a once-off intervention. Universities should periodically evaluate the effectiveness of the framework, review performance indicators and update strategic priorities in response to changes within the higher education environment. Such continuous refinement will ensure that the framework remains relevant and capable of supporting long-term institutional sustainability. Table 6.2 below summarises the recommended implementation process.

Table 6.2: Recommended implementation process for the proposed framework

Implementation phase	Key activities	Primary responsibility
Institutional commitment	Approve framework, allocate resources and communicate strategic intent	University Council and Executive Management
Strategic planning	Review strategy, develop Strategy Maps and Balanced Scorecards	Executive Management and Planning Directorate
Operational implementation	Cascade strategic objectives to faculties, departments and individuals	Deans, Directors and Heads of Departments
Individual performance alignment	Develop personal scorecards and performance agreements	Line Managers, Human Resources
Performance monitoring	Conduct regular performance reviews and evaluate progress	Executive Management, Planning Directorate and Line Managers
Organisational learning	Review outcomes, implement corrective actions and update strategy	Executive Management and University Council

Source: Author's own

Table 6.2 indicate that the proposed implementation process demonstrates that successful strategic performance management depends not only on the technical design of the framework but also on effective leadership, organisational commitment and continuous organisational learning. Consequently, the framework provides both a conceptual model for strategic alignment and a practical guide for improving institutional performance within Namibian public universities. The following section discusses the contributions of the study.

6.5 CONTRIBUTIONS OF THE STUDY

This study makes several significant contributions to the field of management accounting, practice, policy and methodology. The contributions extend beyond the development of a strategic performance management framework by advancing knowledge on strategic performance management within public HEIs, particularly in developing-country contexts. The study further contributes to the Management Accounting discipline by demonstrating how strategic performance management tools can be adapted to strengthen organisational alignment and improve institutional performance in universities.

6.5.1 Contribution to Management Accounting discipline

The principal academic contribution of this study lies in extending the application of strategic performance management within the Management Accounting discipline. While Management Accounting has traditionally focused on planning, budgeting, performance measurement and managerial control, contemporary scholarship increasingly recognises its strategic role in supporting organisational performance through integrated PMSs. This study reinforces this perspective by demonstrating that performance measurement alone is insufficient to improve organisational performance unless it is integrated with strategy formulation, operational planning, resource allocation and organisational learning.

The study extends Kaplan and Norton's (2006) Synergy Model by incorporating context-specific constructs identified through the empirical investigation. These include stakeholder influence, organisational culture, contextual factors affecting institutional performance, implementation barriers and continuous organisational learning. Although these factors have been discussed individually within the broader strategic management literature, they have not previously been integrated into a strategic performance management framework specifically developed for Namibian public universities. Consequently, the study broadens the academic application of the Synergy Model and demonstrates its relevance within public HEIs operating in developing countries.

The study further contributes to theory by demonstrating the usefulness of Stakeholder Theory as an analytical lens for examining the alignment between organisational strategy and operational performance within public universities. The empirical findings revealed that stakeholder influence plays a significant role in shaping strategic priorities, resource allocation, governance arrangements and performance expectations. Consequently, the study shows that strategic alignment within HEIs cannot be understood solely through internal management processes but must also account for the interests and expectations of multiple internal and external stakeholders. The study therefore contributes to Management Accounting discipline by extending the application of strategic performance management within public HEIs and by demonstrating the usefulness of Stakeholder Theory as a lens for

understanding the relationship between stakeholder influence, strategic alignment and organisational performance.

6.5.2 Contribution to strategic performance management

This study contributes to the growing body of knowledge on strategic performance management by demonstrating that successful strategy implementation depends upon the integration of leadership, organisational culture, stakeholder engagement, operational planning and continuous organisational learning. While existing strategic performance management models emphasise strategic alignment, the empirical findings indicate that alignment is influenced by organisational and contextual conditions that are often overlooked in conventional frameworks.

Accordingly, the proposed framework provides a more holistic understanding of strategic performance management by recognising that institutional performance is shaped by interactions between organisational systems, governance structures and stakeholder expectations. This integrated perspective strengthens the applicability of strategic performance management within complex public sector organisations such as universities.

6.5.3 Practical contribution

The study provides university leaders with a practical framework for strengthening the alignment between institutional strategy and operational performance. The framework offers a structured process for translating strategic objectives into faculty, departmental and individual performance plans while integrating planning, budgeting, performance monitoring and organisational learning.

The implementation guidance developed in this study further provides university councils, executive management, planning directorates and academic leaders with practical direction regarding the institutional arrangements necessary for successful implementation. Consequently, the framework serves not only as a conceptual model but also as a practical management tool capable of supporting institutional effectiveness, accountability and continuous improvement within Namibian public universities.

6.5.4 Policy contribution

The findings have implications for higher education policy and institutional governance within Namibia. The study demonstrates the importance of adopting integrated SPMSs that promote accountability, transparency and evidence-based decision-making. The proposed framework may therefore assist the Ministry responsible for Higher Education, the NCHE and university governing councils in strengthening institutional strategic performance management practices and aligning institutional strategies with national higher education priorities.

The study also highlights the need for policies that support leadership development, organisational capacity building, integrated planning and regular performance evaluation to improve institutional effectiveness across the public higher education sector.

6.5.5 Methodological contribution

Methodologically, the study contributes to Management Accounting research through the application of a qualitative multiple-case study design to investigate strategic performance management within public universities. The integration of semi-structured interviews with documentary analysis enabled the study to generate rich contextual evidence regarding organisational processes, strategic alignment and strategic performance management practices.

The use of multiple stakeholder groups including academic managers, administrative managers, SRC members and officials from the NCHE provided diverse perspectives that strengthened the credibility and trustworthiness of the findings. The study therefore demonstrates the value of qualitative inquiry in examining complex organisational phenomena that cannot be adequately understood through quantitative performance indicators alone.

6.5.6 Addressing the identified knowledge gaps

The study addressed multiple significant gaps identified in the literature and the problem statement by developing a context-specific strategic performance management framework that integrates the BSC Synergy model with strategic alignment principles, offering practical guidance for aligning operational performance

with institutional strategy. The proposed framework developed for this study is designed as an enabler rather than prescriptive mechanism, supporting university management in enhancing organisational performance. Table 6.3 below summarises these gaps and illustrates how they were addressed through the research.

Table 6.3: Literature gaps addressed by the study

Knowledge gap identified	How the study addressed the gap
Limited empirical research on strategic performance management in Namibian public universities.	Conducted a qualitative multiple-case study involving two public universities, providing context-specific evidence on strategic performance management practices and strategic alignment.
Absence of a context-specific strategic performance management framework for Namibian public universities.	Developed an integrated strategic performance management framework tailored to the governance and operational context of Namibian public universities.
Limited application of Kaplan and Norton's Synergy Model within public higher education institutions.	Extended the Synergy Model by incorporating stakeholder influence, organisational culture, implementation barriers, contextual factors affecting institutional performance and organisational learning.
Limited understanding of the factors contributing to weak strategic alignment in Namibian public universities.	Identified organisational, managerial and contextual factors influencing the alignment between operational performance and institutional strategy.
Limited guidance on implementing strategic performance management systems in public universities.	Developed practical implementation guidance, including implementation phases, stakeholder responsibilities and enabling conditions for successful implementation.

Source: Author's own

As shown in Table 6.3, the study addressed several theoretical, empirical and contextual gaps identified in the literature on strategic performance management within public HEIs. In doing so, the study extends existing knowledge by providing context-specific evidence from Namibian public universities and by developing a strategic performance management framework that integrates established strategic management models with organisational and contextual factors identified through the empirical investigation. Notably, this study pioneers the application of Kaplan and Norton's BSC Synergy model within the Namibian higher education context and

responds to calls for further studies on the alignment between strategic and operational dimensions in HEIs.

Generally, strategic performance management in Namibian public universities is widely speculated. Thus, the study provided empirical evidence on the perceived limitations of existing strategic performance management practices, identifies factors contributing to strategic misalignment, demonstrates the potential of the BSC Synergy model to strengthen strategic alignment and operational performance. By incorporating perspectives from operational-levels management, the study adds depth to existing literature and serves as a foundation for future scholarly inquiry into strategic performance management in HEIs. The study further contributes to the Management Accounting discipline by extending the application of the BSC, Strategy Maps and Kaplan and Norton's Synergy Model within public HEIs and by demonstrating the usefulness of Stakeholder Theory as an analytical lens for understanding the relationship between stakeholder influence, strategic alignment and organisational performance.

6.5.7 Comparison with international best practice

The proposed strategic performance management framework demonstrates both similarities and differences when compared with internationally recognised strategic performance management models. Similar to Kaplan and Norton's Synergy Model, the developed framework emphasises strategic alignment, BSC implementation, cascading organisational objectives and continuous feedback. Likewise, it shares several characteristics with the integrated strategic performance management frameworks proposed by Franco-Santos and Otley (2018:722) and, Ferreira and Otley (2009:271) particularly the emphasis on linking strategy formulation and implementation with performance measurement, operational alignment and organisational learning.

However, the developed framework extends these international models by incorporating context-specific elements relevant to Namibian public universities. Unlike existing models, it explicitly recognises the influence of national higher education goals, organisational culture, stakeholder participation, implementation barriers and contextual factors affecting institutional performance. These additions

acknowledge the unique governance environment within public universities and provide a more comprehensive explanation of strategic alignment in developing-country HEIs. Consequently, the proposed framework represents both a contextual adaptation and a theoretical extension of existing strategic performance management models.

6.6 LIMITATIONS OF THE STUDY

While this study offers valuable insights into strategic performance management practices in Namibian public universities, a few limitations should be acknowledged. Firstly, the findings are based on two case studies, which, although rich in context, limit the generalisability of the results to the broader higher education sector. The study's scope is context-specific to Namibian public universities, and caution should be exercised when applying these findings to institutions in different national or institutional contexts. To mitigate this limitation, the researcher provided a rich description of each distinct public university, documented the case study research procedures, consistently followed the same approach during and after the interview sessions, which included the recording of each interview and transcribing it, as well as applying the replication logic to perform cross-case analysis. The researcher believes that this would enhance transferability, while still recognising the importance of context adaptation. In addition, because data were collected only from Economics and Management Sciences faculties, the findings may not fully capture strategic performance management and strategic alignment challenges experienced in other disciplinary environments within the universities. Future research could test and refine the framework across a broader range of faculties and departments.

Secondly, the relatively small dataset, typical of qualitative case study research, restricted the ability to draw statistically generalisable conclusions or explore wider patterns across a broader population. However, the responses of the participants provided in-depth information to the case study that could be transferable to other HEIs in a similar context. Thirdly, the study only focused on operational-level management staff, as such, it did not include perspectives from all relevant stakeholders at top management level, such as university top management, university council members, and officials from the line ministry, whose insights may have enriched the understanding of institutional performance.

Furthermore, one major drawback of the qualitative research is the reliance on self-reported data through interviews, which may be subject to bias or selective disclosure. However, throughout the study, the researcher remained objective by upholding ethical values in research and by engaging in self-reflection to overcome biases. Similarly, the researcher ensured that the interpretation of the results and conclusion are based on the actual data as evidenced by verbatim quotations from the participants. A further consideration relates to the researcher's employment at one of the participating institutions. This position provided valuable contextual knowledge of institutional processes, governance structures and strategic performance management practices, thereby facilitating access to participants and supporting a deeper understanding of the organisational environment. At the same time, the researcher recognised that prior organisational knowledge and professional relationships had the potential to influence data interpretation.

Lastly, the proposed strategic performance management framework was developed from the integration of theory and empirical evidence obtained from the participating universities. Thus, it was not the researchers' intent to validate the strategic performance management framework. Although, the framework is theoretically grounded and contextually informed, it has not yet been implemented within a live institutional environment or empirically tested using quantitative or qualitative measures to assess the strengths of the relationship depicted in the proposed framework. Notwithstanding these limitations, this study contributes meaningful evidence to the discourse on higher education PMSs and offers a theoretically grounded strategic performance management framework that can serve as a basis for future research.

6.7 RECOMMENDATIONS

Based on the empirical findings, analysis, and conclusions, this study offers actionable recommendations tailored to key stakeholders, including policymakers, senior university executives, and academic managers. Additionally, directions for future research are outlined to address remaining scholarly gaps.

6.7.1 Recommendations for policymakers

Based on the findings of the study, the researcher recommends the following:

- The analysis revealed that the current funding framework for Namibian public universities is not linked to performance. Therefore, it is recommended that the current funding framework policy be revised to link funding to clearly defined performance expectations and establish strong monitoring and accountability mechanisms.
- The data indicate that government reduction in government subsidies significantly affect the operational stability of Namibian public universities. Government policy should prioritise sustainable funding for Namibian public universities by safeguarding core public investment even amid fiscal constraints, to ensure the sector's stability and long-term development.
- The Ministry responsible for Higher Education and the NCHE should encourage the adoption of integrated SPMSs across public universities. Sector-wide policy guidelines should support the alignment of institutional strategic plans with national higher education priorities while allowing sufficient flexibility for universities to respond to their unique institutional contexts.
- The Ministry and the NCHE should also facilitate capacity-building initiatives aimed at strengthening strategic leadership, governance and institutional strategic performance management. Such initiatives may include leadership development programmes, technical support for performance measurement and sharing best practices across the higher education sector.
- Furthermore, national quality assurance and institutional evaluation processes should place greater emphasis on strategic alignment, organisational effectiveness and continuous improvement in addition to compliance with regulatory requirements.
- It is further recommended that university top management explore alternative funding models, such as partnerships with private entities to mitigate the impact of the reduction of government subsidies on public universities.

6.7.2 Recommendations for university management and academic managers

The following recommendations aimed at improving institutional performance and achieving alignment between operational performance and organisational strategy in Namibian public universities are suggested:

- To address inconsistencies and ineffectiveness in the current strategic

performance management practices, University A and B should implement formalised and integrated PMSs tailored for higher education contexts. Specifically, University A should prioritise establishing and implementing a formal PMS. While University B should fully implement its existing PMS to enhance effectiveness and achieve higher performance.

- The study found that the impact of the current practices is limited due to overemphasis on procedural compliance rather than strategic improvement. Thus, university leadership should shift its management approach from a compliance-driven mindset to a culture of performance improvement and strategic alignment, ensuring each component of the PMS contributes directly to achieving institutional objectives.
- University leadership should critically review current PMSs to mitigate the identified negative consequences documented in this study thereby fostering enhanced institutional effectiveness.
- Investment in leadership development programmes is essential to strengthen capacity of departmental heads, faculty leaders and senior management to provide robust leadership and actionable follow-through on strategic performance management decisions. Leaders should actively champion strategic performance management practices, ensuring that systems are utilised not merely for regulatory compliance, but as catalyst tools for continuous improvement.
- A key challenge identified, particularly at University B, is the ineffectiveness of its management information system, which undermines data integrity and the quality and timeliness of performance reporting. Consequently. It is recommended that University B, upgrade its technological infrastructure to ensure that accurate, real-time data are available to support strategic decision making.
- Resource allocation for teaching and research should be strengthened. This includes reducing student-lecturer ratio; increasing resources dedicated to teaching and research, and expanding funding and mentorship for research, especially for early career academics.
- Institutional frameworks must establish clear roles and responsibilities for community engagement, underpinned by a unified definition of what constitutes community work. Furthermore, dedicated time must be formally allocated within faculty workloads to ensure these outreach activities are sustainably executed.

- Structural and bureaucratic constraints that obstruct responsiveness and delay decision-making should be addressed to enhance organisational effectiveness.
- Clear accountability mechanisms should be institutionalised to ensure that staff members are accountable for performance. This includes mandatory submission of performance appraisals, the establishment of structured probation and promotion review systems, and constructive feedback aligned with institutional goals.
- Since both universities have only partially implemented the BSC, full institutionalisation of the BSC framework at all organisational levels is recommended to strengthen alignment between strategy and daily operations.
- Both universities should comprehensively implement the BSC framework as an integrated strategic performance management tool, ensuring it functions as a driver of strategic alignment rather than being perceived as a mere reporting instrument.
- To strengthen strategic alignment, both universities should develop and formally document a systematic alignment process to ensure consistency in implementation. Staff at all levels should receive targeted training and should be actively involved in the BSC development process.
- Consistent operational planning should be institutionalised across all organisational levels. Clear guidelines and standardised templates should be developed to ensure that operational plans align with broader institutional objectives.
- As depicted in the developed strategic performance management framework, both universities should strengthen strategic communication across all levels by developing comprehensive communication strategies to ensure that staff understand institutional goals, strategic priorities and operational expectations.
- Finally, university councils and executive management should formally adopt an integrated SPMS that aligns institutional strategy with operational planning, budgeting, performance measurement and organisational learning. Thus, councils and executive management should consider adopting and implementing the proposed strategic performance management framework developed in this study as a structured mechanism to enhance strategic alignment and institutional effectiveness.

6.7.3 Recommendations for implementation of the proposed framework

- The implementation of the proposed strategic performance management framework should be undertaken as a phased organisational change initiative, supported by clear governance arrangements and continuous stakeholder engagement. To initiate this process, universities should audit their existing strategic plans and performance policies to ensure alignment with the new framework.
- Implementation should be supported through adequate financial resources, reliable management information systems, staff training and continuous communication across all organisational levels. Progress should be monitored through periodic strategic performance reviews, enabling management to identify performance gaps, implement corrective actions and refine strategic priorities where necessary.
- Universities should also establish institutional mechanisms for continuous organisational learning by ensuring that lessons derived from performance evaluations inform future planning, budgeting and decision-making processes. This undertaking would enhance the long-term sustainability of the framework and strengthen institutional resilience in a changing higher education environment.

6.7.4 Recommendations for further research

While this study offers meaningful insights, its exploratory nature suggests a potential for further investigations to build on its findings. Therefore, the following topics for further research are suggested:

- Firstly, future studies could extend the research to include both private and public HEIs, allowing for comparative analysis and a deeper understanding of how contextual factors influence strategic performance management practices.
- Secondly, further studies may employ mixed methods or include quantitative research techniques to assess the strengths of the relationship depicted in the proposed framework and explore its applicability in other institutional or national contexts.
- Thirdly, given the study's scope limitations, areas such as a detailed examination of the BSC’s internal dynamics remain promising for future investigation in public higher education.

- Further, the study could be expanded to incorporate diverse perspectives from all the relevant stakeholders at top management level.
- Finally, this study only focused two Namibian public universities. It would be valuable to replicate this study in various institutional and national contexts, which could provide valuable insights and different conclusions, enhancing the generalisability and applicability of the findings.

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APPENDIX A: ETHICAL CLEARANCE CERTIFICATE

UNISA university of south africa

UNISA COLLEGE OF ACCOUNTING SCIENCES RESEARCH ETHICS REVIEW COMMITTEE

Date: 7 December 2022

ERC Reference # : 2022_CAS_040
Name : FM Kapepiso
Student no: 42611121

Dear Mr Felis Muhau Kapepiso,

Decision: Ethics Approval from 6 December 2022 to 5 December 2025

Researchers: Mr Felis Muhau Kapepiso (42611121@mylife.unisa.ac.za)
Supervisors: Prof CC Shuttleworth (shuttcc@unisa.ac.za)
Dr Nicolaas Booyse (booysnj@unisa.ac.za)

Working title of research:

A performance management framework to align operational performance with organisational strategy in Namibian public universities

Qualification: PhD

Thank you for the application for research ethics clearance by the Unisa College of Accounting Sciences Research Ethics Review Committee for the abovementioned research. **Ethics approval is granted for data collection by means of interviews and document analysis.** The certificate is valid for the period **6 December 2022 to 5 December 2025.**

*The **low-risk application** was **approved** on **6 December 2022** in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.*

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the CAS RERC.

3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.
5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data requires additional ethics clearance.
7. No fieldwork activities may continue after the expiry date **(5 November 2025)**. Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

Note:
*The reference number **2022_CAS_040** should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.*

Yours sincerely,

Signature : **Prof Lourens Erasmus**



Chair of CAS RERC

E-mail: erasmlj1@unisa.ac.za
Tel: (012) 429-8844

Signature : **Dr Chisinga Chikutuma**



Head : Office for Graduate Studies and Research
By delegation from the Executive Dean: College of Accounting Sciences

E-mail: chikucn@unisa.ac.za
Tel: (012) 429-3401

APPENDIX B: REQUEST FOR PERMISSION LETTER

P.O. Box 31067
Pionierspark
Windhoek
Mobile: 0813947131
Email: lydiak759@gmail.com and 42611121@mylife.unisa.ac.za

09 December 2022

The Executive Director
NCHE Secretariat Office
Erf 6445 & 6446 C/O Hoogenhout & Haddy Streets
Windhoek West, Namibia
Telephone number: +264 - 307012

Dear Mr., Hannu Shipena

Request for permission to conduct research at the National Council for Higher Education

I, Felis Kapepiso am doing research under the supervision of Prof CC Shuttleworth and Dr NJ Booyse, in the Department of Management Accounting towards a PhD in Management Accounting Sciences at the University of South Africa. We are inviting you to participate in a study entitled: *A performance management framework to align operational performance with organisational strategy in Namibian public universities*.

The aim of the study is to develop a performance management framework using the balanced scorecard (BSC) to align operational performance with organisational strategy in Namibian public universities. It is expected that the research outcomes could assist public higher education institutions in Namibia to improve their organisational performance. Participants from your institution has been selected on the basis of their job designation because they are more knowledgeable on the

activities of their faculty/school/department and should be able to provide valuable information on performance management and the balanced scorecard. The study will entail participation in a semi-structured interview with faculty deans, Heads of Departments (HODs), Directors/Managers for institutional strategic planning/teaching and learning unit, Human Resource, members of the Student Representative Council (SRC) and representatives from the National Council for Higher Education (NCHE).
The benefits of this study are that, by participating you contribute towards the development of a performance management framework that might enhance the performance of the Namibian public universities. Therefore, the framework will assist public higher education operational managers to achieve better alignment between operational performance and organisational strategy which contributes to improve institutional performance as well as achieve the institution strategic objectives.

There are no potential risks involved in the study. This study has received written approval from the Research Ethics Review Committee of the College of Accounting Sciences, Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.
Feedback procedure will entail informing participants by way of a summary report to organisation. A summary of the findings will further be provided to participants who indicate that they would like feedback and who will share their e-mail addresses with the researcher.

In view of the above, I kindly request your permission to approach staff members in your institution to provide me with the required information and to access institutional documents relevant for the study which includes institutional strategic plan, performance management policies, performance review documents and annual reports.

Thanking you in advance.

Yours sincerely
Felis Kapepiso
PhD research student

APPENDIX C: INFORMATION SHEET AND INFORMED CONSENT FORM

PARTICIPANT INFORMATION SHEET

Ethics approval reference number: 2022_CAS_040

<17 Feb. 23>

Title: A performance Management framework to align operational performance with organisational strategy in Namibian public universities

Dear Prospective Participant

My name is Felis Kapepiso, a Lecturer in the department of Financial reporting and Managerial finance within the School of Accounting at the University of Namibia and I am doing research under the supervision of Prof CC Shuttleworth and Dr NJ Booyse, in the Department of Management Accounting towards a PhD in Management Accounting Sciences at the University of South Africa. We are inviting you to participate in a study entitled: *A performance Management framework to align operational performance with organisational strategy in Namibian public universities.*

WHAT IS THE PURPOSE OF THE STUDY?

I am conducting this research to develop a performance management framework using the balanced scorecard (BSC) to align operational performance with organisational strategy in Namibian public universities. It is expected that the research outcomes could assist public higher education institutions in Namibia to improve their organisational performance.

WHY AM I BEING INVITED TO PARTICIPATE?

You are being invited to participate in this study on the basis of your job designation because you are more knowledgeable on the activities of your faculty/school/department and should be able to provide valuable information on performance management and the balanced scorecard. Permission was obtained from your institution and therefore your contact details were obtained from the institution's secretaries or address book. It is expected that approximately 30 participants from the Namibia University of Science and Technology, University of Namibia and National Council for Higher Education will participate in a one-on-one interview.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

The study involves participation in individual semi-structured interviews which will be audio-recorded. The expected duration of participation in the interviews will be approximately 45 minutes to 60 minutes. The questions to be asked will include some of the following: What is the impact of the current performance management practices in enhancing performance and goal achievement? What are the factors affecting the performance of the Namibian public universities? What are the contributing factors to a lack of a lack of alignment between operational performance and organisational strategy within the Namibian public universities? How does the use of the Balanced Scorecard (BSC) contribute to achieve alignment between operational performance and organisational strategy?

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

By participating in this study, you contribute towards the development of a performance management framework that might enhance the performance of the Namibian public universities. Therefore, the framework will assist public higher education operational managers to achieve better alignment between operational performance and organisational strategy which contributes to improve institutional performance as well as achieve the institution strategic objectives.

ARE THEIR ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

The only potential level of inconvenience and discomfort is due to the time it will take to partake in the interviews. However, to minimise the inconvenience you will have to decide on the time and place that suits your schedule.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

No one apart from the researcher and identified members of the research team, will know about your involvement in this research and no one will be able to connect you, nor your institution to the answers you give during the interview. Your answers will be given a code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings.

Apart from the primary researcher and supervisors, only the transcriber/external coder will have access to the data, but they will sign a confidentiality agreement to maintain confidentiality. Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber, external coder, and members of the Research Ethics Review Committee. Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records. Your anonymous data from your interview may be used for other purposes, such as a research report, journal articles and/or conference proceedings. A report of the study may be submitted for publication, but individual participants will not be identifiable in such a report.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

Hard copies of your answers will be stored by the researcher for a period of ten years in a locked cupboard/filing cabinet at the researcher's place of residence for future research or academic purposes. Electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Hard copies will be shredded and electronic copies will be permanently deleted from the hard drive of the computer through the use of a relevant software programme.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

You will not receive any payment or incentives for participating in this study.

HAS THE STUDY RECEIVED ETHICS APPROVAL?

This study has received written approval from the Research Ethics Review Committee of the *College of Accounting Sciences,* Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Felis Kapepiso on +264 8139 47131 or email to lydiak759@gmail.com. The findings are accessible for a period of 5 years.
Should you require any further information or want to contact the researcher about any aspect of this study, please use the same contact details above.

Should you have concerns about the way in which the research has been conducted, you may contact Prof CC Shuttleworth at shuttcc@unisa.ac.za. Contact the research ethics chairperson, Prof Lourens Erasmus (erasmlj1@unisa.ac.za), of the College of

Accounting Sciences Research Ethics Review Committee, if you have any ethical concerns.

Thank you for taking time to read this information sheet and for participating in this study.

Thank you.



Felis Kapepiso (Researcher)

CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the interview.

I have received a signed copy of the informed consent agreement.

Participant Name & Surname…… (please print)

Participant Signature…… Date……

Researcher's Name & Surname…… (please print)

Researcher's signature…… Date……

APPENDIX D: SEMI-STRUCTURED INTERVIEW GUIDE FOR PUBLIC UNIVERSITY OPERATIONAL MANAGER

Opening questions

1. First of all, can you please tell me a little about your role in the faculty/school/department?
2. What is your understanding of the term performance management?
3. Does the university have a formal performance management system?

Key/main questions

4. What are the current practices used in managing the performance at faculty/school/department level?

5. How do you perceive the effectiveness of the current performance management practices in achieving the set goals?

6. How would you describe the performance of your faculty/school/department?

7. What factors do you think might affect the achievement of high performance, or the lack of performance for faculty/school/department in the following areas: teaching, research and community work?

8. Does your faculty/school/department have an operational plan or equivalent?

9. In your opinion, to what extent do you think your day-to-day operational activities should be aligned with your organisational strategy?

10. Are you aware, if there is an integrated framework for managing performance at the university?

11. Do you know about, or have heard about the **balanced scorecard** (BSC)?

12. Does your faculty/school/department use the BSC in managing performance?

13. What is your view on the use of the balanced scorecard as an integrated performance management framework?

14. In your opinion, how does the use of the BSC contribute to achieve alignment between operational activities and organisational strategy?

15. Can you please outline the steps how you ensure that your faculty/school/department's operational performance is aligned with the organisational strategy?

Closing questions: Is there anything else you would like to contribute that I should consider?

APPENDIX E: SEMI-STRUCTURED INTERVIEW GUIDE FOR NCHE

Opening questions

1. First of all, can you please tell me a little about your role in the Organisation?
2. What is your understanding of the term performance management?

Key/main questions

3. What are the current practices used by NCHE in managing or monitoring the performance of public universities?
4. How do you perceive the effectiveness of the current performance management practices in achieving your set goals?
5. How would you describe the performance of the public universities in Namibia?
6. What factors do you think are facing the public universities not to achieve high performance, or contributing to the lack of performance?
7. In your opinion, to what extent do you think your day-to-day operational activities should be aligned with your organisational strategy?
8. Do you know about, or have heard about the **balanced scorecard** (BSC)?
9. Have you ever used the BSC in managing performance?
10. What is your view on the use of the balanced scorecard as an integrated performance management framework?
11. In your opinion, how does the use of the BSC contribute to achieve alignment between operational activities and organisational strategy?
12. What do you think are the steps that can be taken to ensure that operational performance is aligned with the organisational strategy?
13. In your opinion, do you think public universities need to have a formal performance management system in Place?

Closing questions: Is there anything else you would like to contribute that I should consider?

APPENDIX F: SEMI-STRUCTURED INTERVIEW GUIDE FOR SRC

Opening questions

1. First of all, can you please tell me a little about your role in the faculty/school/department?
2. What is your understanding of the term performance management?
3. Are you aware if the university have a formal performance management system in place?

Key/main questions

4. What are the current practices used in managing the performance at the university?
5. How do you perceive the effectiveness of the current performance management practices in achieving the set goals?
6. How would you describe the performance of the university?
7. What factors do you think might affect the achievement of high performance, or the lack of performance at the university in the following areas: teaching, research and community work?
8. Do you know if the university's faculties have an operational plan or equivalent?
9. In your opinion, to what extent do you think your day-to-day operational activities should be aligned with your organisational strategy?
10. Are you aware, if there is an integrated framework for managing performance at the university?
11. Do you know about, or have heard about the **balanced scorecard** (BSC)?
12. Does the university use the BSC in managing performance?
13. What is your view on the use of the balanced scorecard as an integrated performance management framework?
14. In your opinion, how does the use of the BSC contribute to achieve alignment between operational activities and organisational strategy?
15. What do you think are the steps that can be taken to ensure that operational performance is aligned with the organisational strategy?

Closing questions: Is there anything else you would like to contribute that I should consider?

APPENDIX G: COPY OF PARTICIPANT INTERVIEW TRANSCRIPTION

STAP4 (Stakeholder, Participant 4)

DATE: 12 October 2023

DURATION: 39:33

Opening questions

INTERVIEWER: *My first question. Can you please tell me a little bit about your role and for how long you have been in your current position?*

STAP4: OK, my role here is the deputy executive director for operations, that is the role on paper. However, I happen to be the most senior person in the institution, so it's the responsibility also to an extent of accountability of what happens in the institution. Apart from the oversight responsibility, I also have the responsibility specifically for overseeing the administration of the funding framework in public education institutions as well as the higher education management information system. That was actually the original responsibility that brought me here, that I say by virtue of my seniority in the institution, I am then responsible for all the operations, including quality assurance and general administration.

INTERVIEWER*: Umm, it is quite a handful. For how long have you been with the institution?*

STAP4: 9 years. Yeah, this month is the 9th year.

INTERVIEWER: *OK. And let's move to the next question. What is your understanding of the term performance management?*

STAP4: Yeah, my understanding there is the act of ensuring that the institutions and the individuals within the institution they form or all their performance is aligned to the set goals of either the institution, if we are referring to the individuals or to the goals of the sector or national goals of the country if we are referring to the institution.

Key/main questions

Research question 1 - What is the impact of the current performance management practices in enhancing performance and goal achievement?

INTERVIEWER: *What are some of the current practices that your institution is using to manage or monitor performance of public higher education in Namibia? Is there any current practice that you are using?*

STAP4: OK? First of all, the monitoring of performance particularly now, of the high education institution. Now, perhaps let me first refer to public because for the public institution they adhere, we adhere to the public sector where there is an expectation that are sectors. In this case now the higher education subsector has goals set at the national level and in that the institution under that sub-sector needs to align their performance to those. So, there our expectation here that NCHE is that the

institutions set goals and targets that are aligned or that are responsive to the national goals, then they are monitored accordingly.

There is a practice that on annual basis, institutions report on the performance they have achieved towards those goals. We at NCHE do so with our public institutions in terms of requesting and receiving medium term plans from the two public institutions. Those medium-term plans tell us what the institutions have achieved in the previous year, this is in terms of enrolment, it's in terms of output per graduation, it is in terms of research, it's also in terms of cooperation and partnership, but it also cover the challenges that they have encountered, so that is part of the report of what happened. In the same medium-term plans that they give to us they also indicate the expected enrolment as well as the number of programs. Now in terms of number of programs, they do indicate to us, programs which remain as they are, programs that they are phasing out, or their new programs.

The set of this information is what we use as input in determining the subsidies to the institution. So, the expectation is that then every time they report, we are trying to align what they are reporting they have achieved in line with what they have told us and also in line with the resources that are allocated to them. So that way, yeah, that is in one way that we monitor performance, yeah.

INTERVIEWER: *OK. So, in case you have one institution that is not achieving its goals. What steps do you take as regulator? Or is there any other thing that you do if they do not achieve one of those goals you are putting through?*

STAP4: Oh OK. What I think I have also not mentioned, in addition to the medium-term plans is that they give, we also receive annual statistics from the institution this is now whether public or private, but from these annual statistics we are able to monitor the trend of performance like pass rate, dropout failure or completion rate. Now coming to the question, what we do?

We compile for example the annual stats but yeah, on annual basis, we compile a report like that but out of such report we then prepare policy briefs. A policy brief is a brief that we give to the Minister responsible with the purpose that she can use that either for herself or when she is questioned or requested to provide briefing to other levels, be it cabinet or Parliament. So, in that brief we then highlight issues that either appear to be anomaly, something that requires urgent attention or something that requires applauding or, you know, something to write home about.

INTERVIEWER: *So, you mentioned of umm that these goals that the institution are submitting in medium term plan must align. How do you ensure that it aligns?*

STAP4: OK. Yeah, it is aligned right from the strategic plan level because when the strategic plan is already set, the goals do not change. Yeah, there is expectation that when we are all under a sector that in this case higher education that we all prepare our strategic plan we aligned it to the sectoral plans, to the sectoral goals. However, whether now. OK, I must say we personally do not really get involved to say when the university. If for example, are preparing their strategic plan, we do not get so much intimately involved to check what their goals are, but it appears that perhaps we have all matured, that we, we know that we need to align, that we it is always coincident, that we do not find it out of tune, yeah, with the sectoral goals.

INTERVIEWER: *OK, let's move to the next question. The practice that you have just mentioned. How do you characterize their effectiveness? Are they effective enough or are there still some challenges here and there that need to be improved?*

STAP4: Yeah, from the monitoring side, monitoring and reporting there are not really many challenges. The challenges come in at the improvement side because when you have monitored and you have identified the shortcoming. Next time you can only see progress when it is addressed. So, there are always difficulties in addressing the challenges. Sometimes the challenge comes in form of action, the in the in the processing side. For example, we might prepare a policy brief, and nothing happens to it, and that is one.

Another issue, it comes for example in whether it is financial or material support. Maybe let me go back a little, to the part of the monitoring which also comes in quality monitoring. Now quality monitoring appears in the form of, for example, the program accreditation, I want to believe you are also very familiar with it. Yeah, in program accreditation for example, there would be umm there will be an issue that a program is found to be of poor quality or not meeting the quality standard because the staff either is not adequate or not well qualified that is one or there could be qualified staff, but there are just few and therefore the student staff ratio is too high or there are no facilities.

So, we pick up those issues, and it is expected that then when we make budget recommendation, the subsidies to the institution, it considers these things because of the number of students or the number of credits that are taken in a given subject, that is the unit cost in the subsidy. So, when such a challenge is not attended to its monitoring remains just an act, you know? Yeah, but not really serving the purpose.

INTERVIEWER: *So, you are saying some of the quality issues they influence funding?*

STAP4: Yeah. They have implications in fact.

INTERVIEWER: *They have implications for funding. So where would you put the funding framework? Are you using it when you are doing your monitoring and evaluation? That guide that you have currently.*

STAP4: The modality of monitoring that we do, the reason why we receive annual statistics, the reason why we request medium term plan is to inform the funding formula. Yeah. So, all that information that we are asking is to inform you of the funding formula because, like I said, the credit is the unit cost. So, the information that we request from the institution is for each subject within the medium-term plan. The database that we received is the subject database, so we tried to see in the previous year all the programs, for example at public university B there were so many students taking so many credits, so we work with the credits. So, we then make use of this information and say if public university B is projected that next year the enrolment will be like this, how many credits are we likely to expect. So that that's where this information is being used in informing the funding formula, yeah.

Research question 2 - What are the factors affecting the performance of the Namibian public universities?

INTERVIEWER*: My next question. How do you describe the overall performance of public universities in Namibia?*

STAP4: Ok. In what sense? Just in general.

INTERVIEWER*: Just generally your own view, how are we doing?*

STAP4: Oh, OK. I think in general the universities are performing good. I am saying so. OK, perhaps I will say under the circumstances of course. OK, let me look at it from different areas in terms of research and I think one can be proud of our universities because from the research reports we read for sometimes or on a yearly basis, there is always the report that the patent was produced at one of the two or the research chair was achieved and so forth. But also, there are a lot of products that for example, the public university B is even marketing or commercializing and so forth. So, in research it is the performance.

In terms of output, there is a little bit of a problem there in terms of pass rates because I think the last time I checked although maybe the formula might not be that it is too crude, but I think it was still somewhere twenty something. I think perhaps that part, yes, is 1/4 the quarter of the students, but it might be something that can be improved. Again, as I say, under the circumstance with limited resources in terms of even the human resources to secure human resources and infrastructure, maybe one can't expect much. So yeah, that is that, but when one hears that, for example, our public university has ranked 16th in Africa that is something to be proud of we cannot continue saying they are not performing if among the nations we are ranked, yeah.

INTERVIEWER: *Now if you were to characterise some of the factors that are facing public higher institution not to achieve their high performance. Which area would you say are critical areas that are the cause for not achieving high performance? In your own views.*

STAP4: Yeah. One of the areas that I think is inhibiting or has the potential of inhibiting the performance of the high education institution is the policy paradigm shift at the national level, of course and rightfully to do so. The government is changing attention to vocational training because it is lagging behind and it needs to be brought to par so that we can accommodate a lot of our youth who are unable to go to universities or to higher education institutions. But it might appear that while doing so we are diverting completely the attention from higher education. Therefore, the policy attention to me it's a bit of a concern that the high government level I am seeing a policy shift, policy attention shift from higher education. That being so can if it continues the way it is, it might cause some neglect and to the extent that the higher education institutions are left to fend for themselves, and if that happens, then definitely they are there to train, they're not there to generate profit, whatever. So, they will pass on whatever they can do for all to the students, then it becomes difficult for everyone.

So yeah, that is one and then that surely then boils down to the funding, if the policy attention is there then definitely funding is also affected and when funding is affected, we don't even think now in terms of diversification, which is one of the problem of higher education institution, especially in public, that we have only two public universities. And slowly or we have reached a point where we have, we are outsourcing or out phasing certificates and diplomas from the universities. So, anybody wanting to pursue that education forgets about any public university, you have to go to private. So yeah, so that is one that we or government is really not paying much attention in terms of how we diversify public higher education and public institution so that at least it covers different levels of higher education.

INTERVIEWER: *OK, just tell me more. Does that mean then if currently if they are offering certificates, they don't get funding in your formula for those?*

STAP4: No, in the formula that we have here or the funding that we mind at NCHE is the funding of the institution we do in the formula we take into consideration any program that is from level 5 upwards. However, even if that is considered, it's a small portion of student population at the universities. Already, when public university A became a university, they were told to start phasing out certificates and diploma. So, it's whatever you find there If it is linked to a degree to say to go to this degree, you have to do this, in the same way you always hear you can't be a university and still want to offer certificates when we are telling others you know the small, smaller colleges not to offer PhD. So, I'm just saying that the absence, one challenge with higher education in our country is that we are not paying attention on, how do we introduce public institutions to complement the two universities so that we don't just have two universities as the only public higher education institutions in the country.

Research question 3 - What is the contributing factors to a lack of alignment between operational performance and organisational strategy within the Namibian public universities?

INTERVIEWER*: Alright, let's move on. In your opinion, to what extent do you think your day-to-day operational activity should be aligned with your organisational strategy, as an individual?*

STAP4: Actually, at any point. Yeah, that should be at any point and it works well. OK there is within our institution, we, I'm not sure what to how well but we did adopt that culture of alignment. We have the strategic plan and within the strategic plan we have identified the objectives that are aligned to each of our units. And when we prepare our performance agreements on an annual basis it is according to what? OK for myself, it's the whole institution but for the rest is what is under in the units.

So, when we are reporting on quarterly basis, each one you are reporting on what is in your performance agreement which is linked to the institution? Of course, you will find sometimes there are issues that are not planned and we cannot push them away. That's sometimes influence or you can also that sometimes we do just do what we just do what we are comfortable with. Yeah, that can also cause a bit of diversion, but our performance is monitored according to what is in the performance agreement and how it is aligned to the responsibilities of the specific objectives?

INTERVIEWER*: Just a follow up, I'm just thinking. In your meetings, for instance do you refer to this or is it just inherent that no you see, we know what we are doing or in your meeting when you sit before you start, maybe you refer our meeting is about this? This is linked to our goal in such a way.*

STAP4: When, for example, we have management meeting, our standing, we have spending items that is unit report and the unit is reporting according to what is in the annual plan, nothing else. Well, you can say what other things are, but it is what is in the annual plan and then also when we report to council we also report according to the annual plan where we also then reflect to the numeric target. It is also a standard performance in public service that those numeric targets are also color-coded. So, when I got the report, it already showed me red, green and amber and if I want to go to green to see what they are doing well or to red. Yeah, so it is those are standard items on our agenda.

INTERVIEWER: *OK. Perhaps maybe are your staff or certain people involved when you come up with these annual plans, who is participating?*

STAP4: All of us, yeah, all of us.

Research question 4 – How can the Balanced Scorecard (BSC) contribute to the development of a Performance Management framework to align operational performance with organisational strategy?

INTERVIEWER: *All right, let's move to the next one and do you know about or have you heard about the balanced scorecard?*

STAP4: I have heard about it and I'm not sure first when the current format of annual plans, when they started, it was said to be following the balanced scorecard, but I don't know how much it diverted from it. Yeah. But I did hear about it.

INTERVIEWER*: OK. Have you ever used a balanced scorecard at some point in managing performance?*

STAP4: OK. Like I said, I don't know whether what I saw before is what we are doing now but let me say yes. OK, let me say yes.

INTERVIEWER: *If maybe I can get clarity. Did you receive any training on the balanced scorecard?*

STAP4: I participated in workshops.

INTERVIEWER: *All right. So, in your view, what do you think about using the balanced scorecard for performance management? Would you say it is effective or you might recommend or not recommend it?*

STAP4: OK, let me maybe just explain a bit and then you can judge whether I am off track. Yeah, from what I understood in the participation of that discussion is they're making sure that when you have planned for a target or something to be achieved or an output. One needs to make sure that in terms of the operational side that there are sufficient resources to perform whatever is expected to be performed. Sufficient resources in terms of s and in terms of finances, I'm not sure whether that's the understanding that I got and that also then one maintains to ensure that whatever is achieved can be measured and it is it can be timed. That is the little I understand. Yeah. So, with that, yes, the question was whether the balanced scorecard can umm?

INTERVIEWER*: Can be adopted in the performance management tool.*

STAP4: Yeah. So, I believe it can be adopted because it's something that has been used for that purpose, yeah, I believe so. However, like I said in the past, when it used to be discussed in the government, they will always be concerned that it is not fit for nonprofit institutions. I must confess I don't know exactly why and how it does not fit. Yeah, but that is what I was made to understand and that's why I'm saying I'm not sure how much then what we are using, whether it is still balanced or we moved completely from that, yeah.

INTERVIEWER: *Yeah, perhaps maybe that was because when it was first developed, it was mainly for private sector. But over the years it evolved, there is also now a way to measure the public sector. Perhaps they moved in that direction now to use it for public sector purposes.*

STAP4: OK.

INTERVIEWER*: My next question. Based on your little understanding and the workshopping. That you have done. In your opinion, how does the use of the balanced scorecard contribute to achieving alignment between operational activity and organisational strategy?*

STAP4: Yeah. From that little understanding is that there's no point of planning in the strategic plan now to achieve a goal when you are not providing for that. Provision for that, again, I go back to having people to pay for, having resources that mean funds to fund whatever. For example, in the case of outsourcing or outside projects, but also having people trained. You might have the people to do the work, but if this activity is new on your plan and it requires people to be retrained to do that, if you don't plan to train these people then there's no way that you can achieve whatever you planned. The fortunate part we have in our performance management is we have the activities to be performed. But we also have the focus on the individual and that is the personal development plan that each individual in their performance agreement indicates the type of training that will be taken or that they think needs to be taken in the given year, but then the supervisors also from their observation, if there's something that is missing there, then they have the opportunity to add to that. So yes. I do think that is the umm.

INTERVIEWER*: From your point of view. If you were to recommend some steps or without necessarily going by the textbook, how can we ensure that we maintain constant alignment between what you do and the organisation of strategy, what can we do to make sure that it's constantly aligned?*

STAP4: And which is really, really very important, we really need to make sure that at every level of individual. Now the level of their positions one needs to be held accountable in terms of their contribution to the bigger picture. There's no point to say, for example, now the university says we want to achieve ABC research output, but you do not find the same responsibility under the performance agreement or whatever for the executive dean, for the head of school, for each individual lecture, nobody has such how will the institution get there. If the individuals are not charged with such responsibilities, I think if we all make sure that whatever the high-level goal is cascaded to the lowest individual in the institution. Yeah, depending in accordance with their responsibilities, we are not saying that people should not be given responsibilities that are out of sync with their posts, but each one must see themselves in the bigger picture of the institution.

INTERVIEWER*: OK. Do you think public universities need formal performance management?*

STAP4: From where I sit, I think it's long overdue and at least to know so that I think in the course of the past two years, for example, public university B has been doing that very much. From my observation, it looks like it has been in place at public university A, but it just started deteriorating somewhere. So yeah, it is very, very important for the public institutions to have performance management systems that are working. They are there in theory, in theory public university B has been having one but it is not functional. Yeah. From the outside observation didn't look functional. Yeah.

Closing questions

INTERVIEWER: *My last question. You touched on some of the reporting that you are doing. So, is it possible you can provide this document for me to a certain to verify? You mentioned of medium-term plan, your annual report that you are doing colour coding reporting. Any other report or there's another one? You said there's a brief.*

STAP4: The policy brief. OK, you want them hard copy or you want me to show you here. OK, the medium template. We don't use it as a public document; we extract information I can only show you on my computer.

INTERVIEWER*: So, it cannot be shared in hard copies.*

STAP4: I can't. Yeah, because we don't ask to use it for purpose will only extract information. There and the other reports like the quarterly reports I can share with you and the annual and the quarterly and share.

INTERVIEWER: *Maybe as I conclude my last question. Is there anything you would like me to take note of that I have omitted? Something that comes to your mind.*

STAP4: Really. Really. OK. And I did talk about quality assurance. Perhaps, maybe it is the issue of yes, performance management from the institution, but the extent to which external factors can influence the performance of the institution. Maybe it is something that one needs to take into consideration I'm saying so because like I explained if what is umm, we expect the university to pay for is affected by the external factors. Then their performance is affected, so as much as we look at what they have done the effect of the people of external factors should not be ignored.

INTERVIEWER: *That was my last question. Let me thank you one more time for participating in their research. I'll stop recording.*