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# Strategic Actions and Firm Performance in Uganda's Legal Sector: A Lawyers' Perspective

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***Abstract:***
*Firm performance in the Ugandan legal sector remains a challenging phenomenon. On the one hand, literature suggests that a few law firms attribute their success on strategic planning while on the other hand, majority of the firms reportedly do not undertake strategic planning. This phenomenon prompted this study. The aim of the study was to ascertain whether the law firms in Uganda: appreciate the strategic challenges to firm performance; the actions that could influence firm performance; articulation of the firm performance facets, which would be improved by certain strategic actions and the existence of systematic mechanisms for developing strategic actions. The study adopted a mixed methods descriptive design. The study involved 70 respondents in the legal practice in Kampala City. The findings indicate that law firms appreciate the strategic challenges mean score (4.10); they appreciate strategic actions that could lead to improved firm performance mean score (4.14) and can articulate firm performance facets that could be influenced by strategic actions mean score (4.20). In addition, there a positive and significant relationship between the strategic actions suggested and the firm performance facets (r=.838**, sig .010). Further, findings indicate that majority of the respondents 80 percent reported a lack of systematic mechanism for developing strategic actions in their firms. The study recommends research on the strategic planning behaviours of law firms in Uganda to guide the development of strategies for better firm performance in the legal sector.*

***Keywords:*** *strategic actions, firm performance, strategic planning, strategic challenges, mixed methods, legal sector, shareholder theory, stakeholder theory*

**1. Introduction**

Several studies have been conducted on the relationship between strategic actions and firm performance. Kotter (1996), David (1997), Grant (2010), ALM Legal Intelligence (2012), Arasa and K'Obonyo (2012), Murphy (2012), Santos and Brito (2012), Bagiire and Namada (2013), Salvador (2013), Sterling and Remsen (2014) and Langat and Auko (2015), among others, claim the existence of a positive and significant relationship between certain strategic actions and firm performance. These studies have covered firms across size, industry and economic landscapes. Dramatic improvements in firm performance in terms of increased firm profitability, growth in market share and revenues, better human resource management policies and satisfaction of customer needs have reportedly accrued to firms that have planned and implemented specific strategic actions. It is claimed that strategic actions that align firm resources to its activities and goals are a source of competitive advantage across firms and economies (Murphy, 2012, Baltar, 2013 and Sterling & Remsen, 2014). Firms that base their actions on well thought out strategies are more likely to achieve higher performance than those that do not (Gibson & O'Connor, 2005, Santos & Brito, 2012, Murphy, 2012 and Sterling & Remsen, 2014).

Whereas literature overwhelmingly supports the existence of the relationship between certain strategic actions and firm performance, research also indicates that fewer firms more especially the small and medium enterprises (SMEs) have a tendency of not having systematically planned strategic actions because they do not appreciate their strategic challenges (Baltar, 2013). The same is echoed in the legal sector (Murphy, 2012 and Sterling & Remsen, 2014). Consequently, such firms rely on ad hoc, short-term operational decisions or on the owner´s intuition to solve problems. Many law firms in Uganda fall under the category of SMEs. In addition, a few law firms in Uganda have reportedly attributed their performance to having a strategic approach to the legal market (the East African Law Society, 2015). This phenomenon raises four research questions: (i) do the law firms in Uganda appreciate their strategic challenges? (ii) Do they appreciate the strategic actions that influence firm performance? (iii) Can they articulate which firm performance facets are likely to be improved by certain strategic actions? (iv) Do the law firms have systematic mechanisms for developing strategic actions? Answering these questions would generate knowledge that could help the law firms in Uganda to focus on strategic actions that are likely to improve their competitiveness and long-term performance. A literature survey on strategic planning in law firms in Uganda returned no single study done in relation to the posed questions. Therefore, our point of entry was to ascertain whether the law firms in Uganda appreciate the strategic challenges and actions that influence firm performance, whether they could articulate which facets of firm performance could be improved by certain strategic actions and whether they had systematic mechanisms for developing strategic actions.

## 2. Theoretical and Conceptual Discourses

The section reviews theories and conceptual discourses that underpin generation of strategic actions and their influence on firm performance.

### *2.1. Strategic Planning*

Arasa and K'Obonyo (2012) suggest that strategic planning provides a systematic mechanism through which strategic actions are generated, implemented and evaluated to ensure that organisational goals are realised. Defining the term strategic planning generates both practitioner and scholarly arguments that bring out different but complementary meanings. Drucker (1954) who considers strategic planning as a process of management by plans and an analytical process that is focused on making optimal strategic decisions offers the earliest definition of the term. Ansoff (1991) extends Drucker's definition to include the element of seeking a better fit between a firm's products or technology and its increasingly flux markets. Ansoff underscores the primacy of the business environment in strategic planning and therefore considers it a foundational matter that underpins the definition of strategic planning. Ansoff argues that business firms operate in environments that are familiar today and completely unfamiliar tomorrow. Overtime, Ansoff claims that everything in the firm's business context gets strange ranging from strange technologies, strange competitors, strange consumer attitudes to strange dimensions of social control. Therefore, according to Ansoff's postulations, strategic planning is the process that addresses this contextual peculiarity. Hofer and Schendel (1978) consider strategic planning as a series of managerial processes that react to environmental change. Strategic planning in the context of Hofer and Schendel seems to refocus management attention to both internal processes and the external stimuli-whether opportunity providing or threatening. Meanwhile, Wendy (1997) defines strategic planning as a process of developing and maintaining consistency between the organisation's objectives and resources and its changing opportunities. According to Wendy (1997), strategic planning aims at defining and documenting the approach to doing business that leads to satisfactory firm performance measured through parameters such as profits and growth.

The Balanced Scorecard Institute (2015) provides the most comprehensive description of the strategic planning process. "It is an organisational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees and other stakeholders are working toward common goals, establish agreement around intended outcomes/results, and assess and adjust the organisation's direction in response to a changing environment. It is a disciplined effort that produces fundamental decisions and actions that shape and guide what an organisation is, who it serves, what it does, and why it does it, with a focus on the future. Effective strategic planning articulates not only where an organisation is going and the actions needed to make progress, but also how it will know if it is successful". This definition underscores the current strategic planning practices as applied in organisations that seek competitive advantage. It can be observed that the overriding principle in the definitions of strategic planning is a focus on better firm performance through a series of well-planned activities that address both internal and external stimuli.

### *2.2. Firm Performance*

Firm performance has a constable meaning due to the competing foci on the rationale for the firm's existence and the interests in its outcomes. Flapper, Fortuin and Stoop (1996) define firm performance as "the way the organisation carries its objectives into effect". Daft (2010), defines it as the ability of an organisation to utilise its resources such as knowledge, people, funds and raw materials to achieve organisational goals in an efficient and effective way. Underlying these definitions is the question "whose objectives and whose goals"?

Harrison and Wicks (2013) identify two theories that attempt to explain why firms exist and in whose interest firm performance should be defined and measured. These are the "Shareholder Theory" and the "Stakeholder Theory". These theories are concerned with answering the fundamental question of "in whose interest does the firm exist"? In other words, whose cake does the firm bake? Is it the stockholders-shareholders or all those that influence or are influenced by the firm's operations-the stakeholders? Using the analogy of the cake, these two theories propound arguments that underpin how firm performance (the cake) is defined, measured and ostensibly shared. The Shareholder Theory views the existence of the firm to be about maximisation of the shareholders wealth (Friedman, 1970). Therefore, the ultimate definition and measure of the firm's performance is the extent to which it makes shareholders wealthier. The firm's primary goal is creating utility for the shareholders. This utility is, among others, measured in terms of profitability, earnings per share and rate of dividends. The basic hypothesis of the Shareholder Theory is that the firm's economic outcomes should be greater than their economic cost of production. It can be noted that the Shareholder Theory offers a one-dimensional perspective of defining and measuring firm performance- maximising shareholder's wealth. It does not consider the diversity of the stakeholders that influence or are influenced by the firm's performance and whose interests should go into the definition and measurement of firm performance.

The Stakeholder Theory views the existence of the firm from the diversity of stakeholders whose interests the firm should meet through its actions and outcomes. The philosophical underpinning of the Stakeholder Theory is that when a firm focuses on its stakeholders and treats them well including meeting their particular and peculiar interests, the firm creates value along a number of performance dimensions (Harrison & Wicks, 2013). The Stakeholder Theory demands that differing interests of stakeholders inform the definition and measurement of firm performance. It questions the singularity of the Shareholder Theory on meeting only economic targets that are of interest to single stakeholder group-shareholders. In addition, the Stakeholder Theory encourages existence of a link between the firm's strategic actions and its ethical values that must be manifested in the firm's performance outcomes. Relatedly, the question of whose value determines and defines firm performance in the Stakeholder Theory is informed by the perception that all stakeholders are customers (Kaplan & Norton, 1996 and Harrison & Wicks, 2013). Hence, stakeholders must define what type of utility the firm provides vis-à-vis what competitors offer. True, shareholders want to be wealthier at the end of the year than at the beginning. However, the employees want satisfaction from their services to the firm while customers want satisfaction from dealing with firm A other than firm B. Meanwhile, the community wants a responsible enterprise that balances its interests and those of the community; suppliers want fair terms of supply and prompt payments while the government looks for a compliant firm. Therefore, firm performance must be seen in a holistic way in terms of "what is in it for me?" for each stakeholder group. According to Harrison and Wicks (2013), a firm whose performance tends to make stakeholders better off retains most of its customers and suppliers thus increasing its chances of profitability, survival and sustainability.

*2.3. Strategic Challenges to Firm Performance*

Firms face a number of strategic challenges in pursuit of their goals. Babatunde and Onilan (2009) claim that strategic challenges to firm performance may be internal, external or those related to its size, leverage or industry within which it operates. The external challenges include such factors like the state of the economy, the ecology, political situation, pace of technological change and legislation, among others. Internal factors, inter alia, include managerial and staff efficiency, governance structure and ownership structure. Research indicates that many SMEs die before their fifth birthday because of failure to establish a strategic fit in the market (Osikhia, 2010). One of the basic challenges responsible for high mortality among the 'under five age group' firms is a failure to take care of the firms customers effectively. This failure places them in the line of competitors who have planned carefully to address their market needs in their peculiarity and particularity. Firms need to undertake market research to focus on customers' needs (Ashibogwu, 2008 and Sterling & Remsen, 2014). Strategically, when firms focus on clients' needs, they get in a better position to maintain high levels of customer patronage and sustain their customer base (Sterling & Remsen, 2014).

According to Coltman, Devinnery and Midgley (2011), many SMEs have a challenge of building sustainable client relationships. Yet, research indicates that there is a positive and significant relationship between superior client relation planning and management and firm performance. Firms that build their relationships with clients on good planning perform better than those that do not. Weak strategic planning practices that fail to harness a two-way flow of knowledge between the firm and its clients affect the firm's ability to maintain a good working relationship with the clients. Consequently, such firms fail in most of their attempt to build and sustain their customer base. Such firms become poor at retaining customers, obtaining referral business from firm alumni and eliciting high profile transactions. It is also noted that many SMEs have a challenge of service consistency due to lack of internal flexibility and administrative protocols. A presence of administrative protocols in the firm ensures a standard service in terms of predictable operations that add value to the customers while internal flexibility ensures a focus on those specific needs of the customers (Segal-Horn & Dean, 2009).

According to Buell, Campbell and Frei (2016), customers switch suppliers when they experience fluctuations in service quality. This leads to low customer-rating, loss of repeat business and alumni referrals resulting in a drop in sales and firm's long-term profitability. Poor performing firms suffer imbalances between demand and operational capacity (Kumar, Batista & Maull, 2011). This leads to unsatisfactory operations performance and customer dissatisfaction. In addition to the demand-capacity imbalances, many firms lack a clear direction of operations to satisfy customer needs (Remsen, 2007). The operations are not well planned and aligned to focus on meeting customer needs. This is exacerbated by a lack of operations strategy to guide the design of logistical systems to deliver services (Subroto & Djumahir, 2014). The lack of operations strategy and logistical systems affects the firm's ability to develop unique operations that can respond to the rapidly changing needs of the clients and the business context itself. Akhter and Barcellos (2013), Murphy (2012) and Sterling and Remsen (2014) argue that firms fail to respond to market trends due to weak strategic planning systems, poor strategic planning culture where executives are reluctant to engage in strategic planning let alone implementing strategies developed. This is complicated by a lack of results oriented culture. Monitoring and evaluating the success of the strategic decisions is scarcely done leading to failure to identify the firm's strengths, weaknesses, opportunities and threats arising from the market trends (Sterling & Remsen, 2014). Equally challenging is that the lessons learned are neither noticed nor implemented to improve firm performance. In addition, many firms lack trusted, committed and motivated staff to implement the strategies.

*2.4. The Strategic Actions and Firm Performance Nexus*

Correlation studies indicate an existence of a positive and significant relationship between specific strategic actions and improved firm performance (Arasa & K'Obonyo, 2012, Santos & Brito, 2012, Baltar, 2013, Harrison & Wicks, 2013, Rintari & Moronge, 2014, Sterling & Remsen, 2014, Emeka, 2015 and Maroa & Muturi, 2015). The studies indicate that improved firm performance is associated with systematic understanding and addressing of factors within and without the firm that influence firm performance. Strategic actions, as claimed by Santos and Brito (2012) are those measures that a firm deliberately employs to address its performance challenges-both internal and external. These strategic actions aid the firm's executive to focus on those specific actions that have a high probability of increasing the firm's performance.

Correlation studies on strategic planning and firm performance identify several phases/stages of strategic planning process that focus firm executive on those strategic actions that are critical to firm's performance (Arasa & K'Obonyo, 2012, Santos & Brito, 2012, Baltar, 2013, Harrison & Wicks, 2013, Rintari & Moronge, 2014, Sterling & Remsen, 2014, Emeka, 2015 and Maroa & Muturi, 2015). These phases include defining the firm's purpose; analysis of the business environment; analysis of strategic issues; strategy selection and implementation and evaluation, among others. Defining the firm's purpose helps the firm focus on where the firm wants to be in future. Definition of the firm's purpose draws the attention of the executives on what vision, objectives, targets and markets to focus on. Analysis of the business environment focuses the executives on the internal and external factors that could influence positively or negatively the prospects of the firm to realise its strategic goals. Internally, the strengths and weaknesses are spotted while externally, the opportunities and threats are isolated. This helps in better targeting of the organisations strategic actions. Analysis of the strategic issues enables the executives to devise means and ways of dealing with internal and external factors to reach the desired firm objectives and goals. Strategy selection provides mechanisms for evaluating the available options to select the most suitable strategic action or set of actions to pursue such as how do we reach out to our customers, which of the suggested mechanisms is the most feasible politically, economically, socially and technologically? The implementation phase enables the firm to systematically operationalise the strategic actions. This involves developing the capacity to match new business, creating awareness of the new plans in the firm and rolling out the different work packages to meet the objectives and goals of the firm. Lastly, the monitoring and evaluation aids executives develop means of follow up on firm's operations, provides the basis for rewarding performance or correcting underperformance and drawing lessons learned for future strategic programming.

According to Arasa and K'Obonyo (2012), Murphy (2012), Santos and Brito (2012), Harrison and Wicks (2013), Sterling and Remsen (2014), Emeka (2015) and Maroa and Muturi (2015), strategic actions are associated with firm performance dimensions such as firm growth, profitability, growth in market share, customer satisfaction, employee satisfaction and social performance. The aforementioned firm performance dimensions provide the facets through which actual firm performance can be measured. These dimensions are congruent with the Stakeholder Theory. Studies indicate that the forces of globalisation; entry into local markets by multinationals with better business experience, business and operational strategies and resources; the increased customer awareness and demand for service quality and the changing needs of clients have redefined how firms compete and view their performance (Sterling & Remsen, 2014). The desire by firms to grow, survive, become profitable and remain sustainable for a long time has forced them to align their resources and actions to the performance outcome measures. This has contributed to the growing focus on certain strategic actions to influence firm performance (Murphy, 2012, Baltar, 2013 and Sterling & Remsen, 2014).

*2.5. Systematic Mechanism for Developing Strategic Actions*

Arasa and K'Obonyo (2012) claim that the mechanism for developing strategic actions is strategic planning. Arasa and K'Obonyo (2012), Santo and Brito (2012), Murphy (2012), Baltar (2013), Harrison and Wicks (2013), Sterling and Remsen (2014) and Maroa and Muturi (2015) argue that firms need to have systematic planning mechanisms to be in position to link their actions to the strategic goals of the firm. An absence of such mechanisms makes firms fail to focus their efforts on the fundamental factors that give them a competitive advantage. Different strategic planning models provide an analytical framework for identification, generation, selection, and implementation and evaluation of strategic actions. According to McNamara (2009), there are five models or types of strategic planning. These models include the basic model, the issue-based model, the alignment model, the scenario model and the organic/self-organising model. The first four models are traditional approaches with a mechanistic or linear perspective of strategic planning. They view strategic planning in a rational cause-effect relationship. These models begin by identifying broader issues before narrowing down to the specifics of addressing the problem. The last one focuses on values and dialoguing around the values and existing systems to develop solutions to respond to the goals of the firm. Each of these models has its appropriateness in the organisational setting. The models are as reviewed in Table 1.

| Model | Planning Phases | Comment |
|---|---|---|
| **Basic** | The model has five phases.<br>a) Identify the firm's purpose (mission statement), that is, why does the firm exist, who your market focus is and obtain top management agreement on the mission statement.<br>b) Select the goals your firm must reach if it is to accomplish the mission. What major issues do you need to address?<br>c) Identify specific approaches/strategies that must be implemented to meet the intended goals.<br>d) Identify specific action plans to implement the strategy. Action plans specify the specific activities that major functions of the firm must undertake for effective implementation of each strategy.<br>e) Monitor and update the plan. Follow up the extent to which the plans are implemented and corrective action taken. | Firms that are extremely small, busy or have not done planning before commonly use this model. It is ideal for the first year of operation to set ground for a more rigorous planning process. |
| **Issue/Goal Based** | This model involves the following phases:<br>a) External & Internal assessment to identify strengths, weaknesses, opportunities and threats (SWOT) to the firm.<br>b) Strategic analysis to identify and prioritise major issues/goals.<br>c) Design major strategies/programmes to address strategic issues.<br>d) Design/update vision, mission and values. | Usually, the model is applied by organisations that have used the basic planning model before. It provides a more comprehensive approach to strategic planning than the basic one.<br>The firm repeats most steps. It is |

| | | |
|---|---|---|
| | e) Establish action plans (objectives, resource needs, roles and responsibilities for implementation).<br>f) Record issues, goals, strategies or programmes, updated mission and vision and action plans in a strategic plan document and attach the SWOT.<br>g) Develop yearly operating plan document.<br>h) Develop and authorise budget for year one (allocation of fund needed to fund year one activities.<br>i) Conduct annual operations starting with year one activities.<br>j) Monitor evaluate strategic plan. Update the strategic plan document. | reported that most firms apply this model. |
| **Alignment** | This model includes the following phases:<br>a) Outline the firm's mission, programmes, resources and needed support.<br>b) Identify what is working well and what needs adjustment.<br>c) Identify how these adjustments should be made.<br>d) Include the adjustments as strategies in the strategic plan. | The main purpose is to ensure strong alignment among the firm's mission and its resources to operate effectively. It is ideal for firms that need to fine tune strategies or to ascertain performance gaps. Firms can apply this model when they are experiencing a large number of issues around internal efficiencies. |
| **Scenario** | This model includes the following phases:<br>a) Select several external forces and imagine related changes, which might influence the firm such as change in regulations, demographic changes, changes in customer tastes and preferences and entry of competitors, etc.<br>b) For each in change force, identify three different future firm scenarios including best case, worst case and reasonable case scenarios.<br>c) Suggest what the firm might do (strategies) in each of the scenarios to respond to each change.<br>d) Planners soon detect common strategies that must be addressed to respond to the challenges.<br>e) Select the most likely external changes and relevant strategies to respond to them for implementation. | The approach might be used in conjunction with other models to ensure planners truly undertake strategic thinking. The model may be useful, particularly in identifying strategic issues and goals. |
| **Organic/Self-organising** | The general steps include:<br>a) Clarify and articulate the firm's cultural values. Use dialogue and story boarding techniques to elicit participation and information.<br>b) Articulate the group's vision for the firm. Use the same techniques as in phase one.<br>c) Quarterly, dialogue about what processes are needed to arrive at the vision and what the group is going to do about the process.<br>d) Continually remind the participants that this type of naturalistic planning is never really "over with" rather, the group needs to learn to conduct its own values clarification/dialogue/reflection and process updates.<br>e) Be very, very patient.<br>f) Focus on learning and less on methods.<br>g) Ask the group to reflect on how the firm will portray its strategic plans to stakeholders. | Ideal where there is need for continued reference to the common values, and strengthening of the existing value systems that are shared in the firm. |

*Table 1: A review of the Strategic Planning Models*
*Source: Adapted from McNamara (2009)*

Arasa and K'Obonyo (2012) identify five phases/stages in the strategic planning process namely, defining the firm's corporate direction; appraisal of business environment; identification and analysis of the firm's strategic issues; strategy generation, evaluation and selection and development of implementation; evaluation and control systems. This process can be viewed to fall under the traditional mechanistic rubric of analytical strategic planning approaches. It incorporates in the elements of basic model, issue based model, alignment model and scenario model elaborated by McNamara (2009). It considers the firm's corporate direction (vision, mission and strategic goals), appraisal of business environment (the SWOT analysis), identification of strategic issues (identify and prioritise major issues), strategy generation (consideration of alternative strategies), among others. As noted by McNamara (2009), these models are not mutually exclusive therefore, can be mixed to provide the planners with the planning rigour needed to address the firm's challenges. Firms with strong values that drive the market will balance the mechanistic process and the organic process to address those values and systems that drive customer choice while continuing to scan the environment for more challenges and developing strategies to address them.

**3. The Problem**

In spite of the presence of much empirical literature supporting the claim that strategic planning correlates with firm performance, it is puzzling that a few firms in Uganda's legal sector attribute their success to consistent strategic planning (the East African Law Society, 2015). The legal industry in Uganda has over 700 firms providing various legal services. However, for the last 10 years, five law firms constituting less than one percent of the firms operating in Uganda's legal sector have dominated the high profile business transactions accounting for over 60 percent of this niche (the East African Law Society, 2015). In addition, four of the five dominant firms consistently rank in IFLR 1000 Tier 1 for over a five-year period. The criteria for ranking include the peer and client recognition as being a leading firm in a specified specialist legal area. It is interesting to note that the criteria for ranking are issues that a systematic strategic planning mechanism would address but this is not done. As noted by Baltar (2013), most SMEs are reluctant to plan and do not appreciate their strategic challenges. Yet, firms need to improve their performance to remain sustainable for a long time. Given this scenario, the researchers were intrigued to undertake this study to answer four questions namely (i) Do law firms appreciate their strategic challenges? (ii) Do they appreciate the strategic actions that influence firm performance? (iii) Can they articulate the firm performance facets that could be improved by certain strategic actions? (iv) Do law firms have systematic mechanisms for developing strategic actions?

**4. Methodology**

*4.1. Research Design*

The study adopted a mixed methods descriptive research design utilising both quantitative and qualitative approaches. The methods were mixed to enable the researchers make an objective assessment of the study phenomenon through a quantitative analytical approach while being able to deeply explore and explain the issues through the qualitative approaches (Onwuegbuzie & Collins, 2007). In addition, the quantitative analytical approach was employed in an attempt to empirically generate descriptive statistics to determine predictive aspects and to determine the relationship between the variables of interest. The study involved collecting data from legal practitioners across legal firms in Kampala City. Interviews were conducted to understand deeply the issues behind the observed predictors from the experiences of the participants.

*4.2. Data Collection*

The study utilised data from both primary and secondary sources. The lawyers in legal practice provided the primary data while the legal sector reports provided the secondary data. A self-administered survey questionnaire with closed ended questions using the Lirket Scales was used as a main data collection instrument. An interview guide to collect the data from the Key Informants (KIs) supplemented the questionnaire. The unit of observation was the individual respondents. However, the responses were generalised on law firms as the guiding statements tied the responses to firms.

*4.3. Reliability and Validity of Measurement Instrument*

A test of reliability was carried out to check the internal consistency of the data collection instrument. The Cronbach's Alpha was used to test the reliability. According to Sekaran (2003), Alpha values between 0.80 and 1.00 are reliable; values between 0.50 and 0.80 are acceptable while values below 0.50 are regarded less reliable and therefore unacceptable for a scientific study. The reliability coefficients are as indicated in Table 2.

| Objective | Cronbach Alpha Value |
|---|---|
| Appreciation of Strategic Challenges to Firm Performance | 0.766 |
| Appreciation of Strategic Actions for Improving Firm Performance | 0.768 |
| Articulation of Firm Performance Facets | 0.764 |

*Table 2: Reliability Assessment*

The assessment results in Table 1 indicate that the Cronbach Alpha values computed are between 0.50 and 0.80 therefore are acceptable for a scientific study.

*4.4. Data Analysis*

The descriptive statistical analyses were used to describe the level of appreciation of the strategic challenges to firm performance, the strategic actions that could lead to improved firm performance and the articulation of the firm performance facets that would improve through specific strategic actions. In addition, percentages were used to ascertain whether the law firms have systematic mechanisms for developing strategic actions. The statistical analyses also helped to establish the relationship between the strategic actions and the firm performance facets. A five point Likert Scale was used to capture the extent of respondents' agreement with the measured constructs. The Statistical Package for the Social Sciences (SPSS) version 20 was used to facilitate the analysis. Data from the Key Informant interviews were analysed thematically and integrated into the discussions while that data from the secondary sources were cited in the discussions.

**5. Findings**

The findings indicate the respondents' degree of agreement or disagreement about the provided constructs. The degree of agreement or disagreement is interpreted to indicate whether the measured aspect is appreciated/articulated or not. A mean score of ≤2.5 indicates a low perceived appreciation/articulation of the indicator, ≥2.5 and <3.5 as moderate appreciation/articulation while ≥3.5 as high appreciation/articulation.

*5.1. Appreciation of Strategic Challenges to Firm Performance*

The researchers in an attempt to answer question 1 "do firms appreciate strategic challenges to firm performance?" used the indicators consistent with the strategic challenges established by previous studies as constructs to measure the respondents' opinions. The guiding statement to the respondents' opinions was "the following aspects can limit firm performance". The degree of agreement or disagreement was used to indicate the level of appreciation. The findings of the study are as indicated in Table 3.

| **Constructs** | **N** | **Mean** | **Std. Deviation** |
|---|---|---|---|
| Ineffective focus on firm - customer relationship | 70 | 4.47 | .61 |
| Inconsistent approach to service provision | 70 | 4.26 | .75 |
| Poor knowledge of the firm's customers | 70 | 4.24 | .82 |
| Poor focus on customer's needs | 70 | 4.03 | .67 |
| Lack of unique operations to respond to changing market needs | 70 | 4.03 | .63 |
| Lack of clear direction of operations | 70 | 4.00 | .82 |
| Failure to articulate changes in the legal market | 70 | 3.91 | .83 |
| Poor monitoring & evaluation mechanisms | 70 | 3.76 | .65 |
| **Aggregate** | | **4.09** | **.72** |
| Valid N (list wise) | 70 | | |

*Table 3: Appreciation of Strategic Challenges to Firm Performance*
*Source: Primary Data*

Findings in Table 3 indicate that firms have a high appreciation of the strategic challenges to firm performance mean score (4.09) standard deviation (.72). It is also noticed that the magnitude of the standard deviations of individual items is small; an indication that the views of individual respondents spread less from the general average view of respondents. Therefore, the opinions of the respondents can be construed to agree on the study constructs. The findings suggest that ineffective focus on firm-customer relationship is the most critical strategic challenge to firm performance mean score (4.47) followed by inconsistent approach to service provision (4.26), poor knowledge of the firm's customers (4.24), poor focus on customer's needs (4.03) and a lack of unique operations to respond to the changing market needs (4.03). Respondents also appreciate that a lack of clear direction of operations mean score (4.00), failure to articulate changes in the legal market (3.91) and poor monitoring and evaluation mechanisms (3.76) can affect firm performance.

*5.2. Appreciation of the Strategic Actions that Influence Firm Performance*

The researchers in an attempt to answer question 2 "do firms appreciate the strategic actions that influence firm performance?" used indicators consistent with strategic actions established by previous studies as constructs to measure the respondents' opinions. The guiding statement was "the following actions can improve firm performance". The degree of agreement or disagreement was interpreted to indicate the level of appreciation. The findings of the study are as indicated in Table 4.

| **Construct** | **N** | **Mean** | **Std. Deviation** |
|---|---|---|---|
| Building systems to follow up firm operations and results | 70 | 4.50 | .62 |
| Setting operational targets on a quarterly basis | 70 | 4.35 | .65 |
| Rewarding satisfactory performance | 70 | 4.29 | .63 |
| Defining strategic direction | 70 | 4.29 | .68 |
| Popularising strategic actions | 70 | 4.26 | .75 |
| Building firm capacity to match new business direction | 70 | 4.18 | .87 |
| Defining services & clients to focus on | 70 | 4.03 | .63 |
| Building systems to monitor and assess firm performance | 70 | 3.97 | .80 |
| Creating customer outreach programmes | 70 | 3.82 | .90 |
| Ascertaining internal & external factors that affect firm performance | 70 | 3.68 | .68 |
| **Aggregate** | | **4.14** | **.79** |
| Valid N (list wise) | 70 | | |

*Table 4: Strategic Actions that can Improve Firm Performance*
*Source: Primary Data*

Findings in Table 4 indicate that firms have a high appreciation of strategic actions that can improve firm performance mean score (4.14) and standard deviation (.79). It is also noticed that the magnitude of standard deviations of individual items is small, an indication that the views of individual respondents spread less from the general average view of the respondents. Hence, the opinions of the respondents on this construct can be construed to be in agreement. The findings indicate that building systems to follow up firm operations and results mean score (4.50) is the most critical strategic action that could improve firm performance. This is closely followed by setting operational targets on a quarterly basis mean score (4.35), rewarding satisfactory performance (4.29), defining strategic direction (4.29), popularising strategic actions (4.26), building firm capacity to match new business direction (4.18) and defining services and clients to focus on (4.03). Other strategic actions that can lead to firm performance improvement include building systems to monitor and assess firm performance (3.97), creating customer outreach programmes (3.82) and ascertaining internal and external factors that affect firm performance (3.68). The level of appreciation suggests that respondents agree that when these actions are implemented, the performance of the law firms will improve.

*5.3. Articulation of Firm Performance Facets*

The researchers in an attempt to answer question 3 “Can firms point out which firm performance facets are likely to be improved by strategic actions?” used indicators consistent with measurement of firm performance established by previous studies as constructs to measure the respondents’ opinions. The guiding statement was “the following changes would be noticed with implementation of the strategic actions”. The degree of agreement or disagreement was interpreted to indicate the level of articulation of firm performance facets. The findings of the study are as indicated in Table 5. Facets of firm performance are observed in four key dimensions namely growth, staff satisfaction, customer satisfaction and social performance.

| **Construct** | **N** | **Mean** | **Std. Deviation** |
|---|---|---|---|
| **Firm Growth** | | | |
| Increase in business to the firm | 70 | 4.26 | .51 |
| Increase in firm capacity | 70 | 4.24 | .55 |
| Increase in firm facilities to match increased work load | 70 | 4.24 | .55 |
| Increase in operations | 70 | 3.68 | .68 |
| **Aggregate** | | **4.10** | **.58** |
| **Staff Satisfaction** | | | |
| Staff more able to meet deadlines | 70 | 4.59 | .61 |
| Effective work organisation in the firm | 70 | 4.38 | .60 |
| Improved level of trust | 70 | 4.26 | .57 |
| Improved staff motivated to work | 70 | 4.12 | .59 |
| Staff becoming more consistent in the level of service provision | 70 | 4.09 | .57 |
| Staff committed to service delivery | 70 | 3.79 | .48 |
| **Aggregate** | | **4.21** | **.57** |
| **Customer Satisfaction** | | | |
| Customers offered a range of services according to the needs | 70 | 4.56 | .56 |
| Better response to customer needs | 70 | 4.38 | .74 |
| Increased firm reputation | 70 | 4.21 | .64 |
| More current customers willing to place repeat business | 70 | 4.09 | .57 |
| General customer satisfaction | 70 | 3.82 | .87 |
| **Aggregate** | | **4.22** | **.68** |
| **Social Performance** | | | |
| Regulatory compliance | 70 | 4.29 | .68 |
| Increased support to social cultural projects | 70 | 4.24 | .70 |
| Promotion of gender balance amongst staff | 70 | 4.12 | .59 |
| **Aggregate** | | **4.22** | **.66** |
| **General Mean & Standard Deviation** | | **4.19** | **.62** |
| Valid N (listwise) | 70 | | |

*Table 5: Articulation of Firm Performance Facets*
*Source: Primary Data*

Generally, the findings indicate that firms are able to articulate firm performance facets that can be improved through certain strategic actions mean score (4.19) and standard deviation (.62). The magnitude of the standard deviation indicates that there is less spread between the individual responses and the common response of the respondents. Therefore, they were in agreement with the constructs measured.

Regarding firm growth, the findings indicate that firms can articulate growth as a facet of firm performance mean score (4.10) standard deviation (.58). The magnitude of standard deviation of individual items is small hence; the views of individual respondents spread less from the general average view of the respondents. It can be argued therefore that the opinions of the respondents on this construct are in agreement. The respondents indicate that the strategic actions would lead to an increase in: business to the firm mean score (4.26), firm capacity (4.24), firm facilities (4.24) and firm operations (3.68). Therefore, it can be inferred from the findings that law firms in Uganda are aware of the impact of strategic actions on the firm's growth as a performance facet and can articulate it.

On staff satisfaction, the findings indicate that the firms can point out the effect the strategic actions would have on staff satisfaction mean score (4.21) and standard deviation (.57). The magnitude of standard deviation shows less spread of individual responses from the common view of the respondents. Findings indicate that the most likely point of influence will be staff ability to meet deadline mean score (4.59), followed by effective work organization (4.38), increased level of trust (4.26), motivated workforce (4.12) and consistent service level by staff (4.09). In addition, staff would be more committed to providing services (3.79). The findings therefore indicate that the firms are in position to articulate staff satisfaction as a facet of firm performance that could be improved by strategic actions.

Regarding customer satisfaction, findings indicate that firms can articulate the firm performance facet of customer satisfaction mean score (4.22) and standard deviation (.68). The magnitude of standard deviations of individual items is small therefore, it can be inferred that the views of individual respondents spread less from the common view of the respondents. Hence, the opinions of the respondents on this construct are in agreement. Findings indicate that the strategic actions can enable firms offer customers a range of services according to their needs mean score (4.56), better response to customer needs (4.38), increased firm reputation (4.21), more current customers willing to place repeat business (4.09) and creation of general customer satisfaction (3.82). The findings indicate that the firms are in position to point out the performance areas under the dimension of customer satisfaction that would be influenced by the strategic actions.

On social performance, findings indicate that firms can indentify social performance as a facet of firm performance mean score (4.22) and standard deviation (.66). In addition, the magnitude of standard deviations of individual items is small indicating that the views of the individual respondents spread less from the common view of the respondents. Therefore, the respondents are thought to be in agreement of the aspects measured under this dimension of firm performance. Findings indicate that regulatory compliance is the most recognised facet of firm performance mean score (4.29) followed by support to social-cultural projects (4.24) and then promotion of gender balance among staff (4.12). The findings indicate that the firms can articulate the performance facet of social performance.

*5.4. Correlation Analysis*

The correlation analysis was used to establish whether there is a relationship between the suggested strategic actions and the articulated firm performance facets. The suggested strategic actions were treated as the independent variables while the facets of firm performance as dependent variables. Pearson Correlation Coefficient was used as indicated in Table 6.

| **Variable** | | **Strategic Actions** | **Firm Performance Facets** |
|---|---|---|---|
| **Strategic Actions** | Pearson Correlation | 1 | .838** |
| | Sig. (2-tailed) | | .010 |
| | N | 70 | 70 |
| **Firm Performance facets** | Pearson Correlation | .838** | 1 |
| | Sig. (2-tailed) | .010 | |
| | N | 70 | 70 |

*Table 6: Correlation Matrix between Strategic Actions and Firm Performance Facets*
***. Correlation is significant at the 0.01 level (2-tailed).*
*Source: Primary Data*

Table 6 shows that Pearson's Correlation Coefficient r=.838** is higher than (0.50) thus indicating that strategic actions are positively related to firm performance facets. The Pearson's Correlation Coefficient (r=.838**, p= .010) which is lower than the Alpha (0.05) shows that there is a significant positive relationship between the strategic actions and the firm performance facets. This suggests that putting emphasis on the strategic actions identified in this study could predict better firm performance in the areas specified. Further, such a positive significant association predicts that a positive improvement within the strategic actions would be associated with positive improvements in the overall performance of the firm. However, this should not be interpreted that these findings suggest an established cause-effect linkage. The study observed an association between the two variables. It notes that a positive change in the strategic actions is related to a positive change in the firm performance facets.

*5.5. Regression Results*

| **Model Summary** | | | | | |
|---|---|---|---|---|---|
| **Model** | **R** | **R Square** | **Adjusted R Square** | **Std. Error of the Estimate** | **Sig** |
| 1 | 0.946 | 0.895 | 0.879 | 0.089 | 0.001 |
| a | Predictors: (Constant), Strategic Actions, Firm Performance Facets | | | | |

*Table 7: Model Summary*

The analysis indicates that firm performance facets and strategic actions considered for this study were significantly correlated; $R$ = 0.946 (sig 0.001). A coefficient of determination, which measures the proportion of variability of the dependent variable accounted for by the independent variable in the regression model, suggests that for this particular study, $R^2$=0.95 indicating that 89.5 percent of the variations in firm performance facets could be explained by the suggested strategic actions. This also implies that the remaining 10.5 percent of the variations in the firm performance facets are not explained by the strategic actions.

*5.6. Presence of Systematic Mechanisms for Developing Strategic Actions*

The researchers in an attempt to answer question 4 "Do the law firms have systematic mechanisms for developing strategic actions" asked respondents a 'Yes/No' question. The guiding statement was "does your firm have a systematic mechanism for developing strategic actions? Frequencies and percentages were used to analyse and interpret the findings to this question as indicated in Table 8.

| Presence of Systematic Mechanisms | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | Yes | 56 | 80 | 80 | 80 |
| | No | 14 | 20 | 20 | 100.0 |
| | Total | 70 | 100.0 | 100.0 | |

*Table 8: Presence of Systematic Mechanisms for Developing Strategic Actions*
*Source: Primary Data*

Findings from Table 8 indicate that majority of the law firms represented by 80 percent of the respondents do not have a systematic mechanism for developing strategic actions. Therefore, they cannot systematically develop strategic actions to respond to their strategic challenges. It is further deduced that the appreciation of the strategic challenges and the strategic actions that could improve firm performance and the ability to articulate firm performance facets does not necessarily translate into establishing a systematic mechanism for development of strategic actions in the firm.

**6. Summary, Discussions, Conclusions and Recommendations**

*6.1. Summary*

Studies on firm performance since the 1960's support the existence of a relationship between certain strategic actions and firm performance. Firms that have adopted strategic planning as a systematic process of identifying, implementing and evaluating strategic actions report improved firm performance in critical areas that are of interest to the firm's stakeholders. Contributing to the debate on strategic planning and firm performance, this study ascertained that: firms have a high appreciation of the strategic challenges to firm performance mean score (4.09) and strategic actions that can improve firm performance mean score (4.14). The study also ascertained that the firms are able to articulate firm performance facets that could be improved through certain strategic actions mean score (4.19). In addition, it was established that a positive and significant relationship exists between the strategic actions suggested and the firm performance facets Correlation Coefficient ($r=.838$, $p<.010$) at .05 level of significance. It was further ascertained that majority of the firms represented by 80 percent of the respondents do not have systematic mechanisms for developing strategic actions.

*6.2. Discussions*

Different scholars and practitioners have debated the relationship between implementation of certain strategic actions and firm performance. Empirical findings indicate that implementation of certain strategic actions is positively and significantly related to firm performance. Given the much literature that supports the association between certain strategic actions and firm performance, there is concern that a few law firms in Uganda attribute their performance to strategic planning. Therefore, our study questions were drawn from such arguments to ascertain whether there is an appreciation of strategic challenges and strategic actions that influence firm performance; ability to articulate firm performance facets and whether the law firms have systematic mechanisms to develop strategic actions.

Results reveal that there is a high appreciation of the strategic challenges to firm performance mean score (4.09). This is contrary to the assertions of Baltar (2013) that most SMEs do not appreciate their strategic challenges. This however, does not disqualify the claim by Baltar (2013) and Sterling and Remsen (2014) that SMEs are reluctant to undertake strategic planning. Findings also reveal that there is a high appreciation of the strategic actions that can influence firm performance mean score (4.14). These findings support the findings of Arasa and K'Obonyo (2012), Murphy (2012), Santos and Brito (2012), Harrison and Wicks (2013), Sterling and Remsen (2014), Emeka (2015) and Maroa and Muturi (2015) that there are certain strategic actions that influence firm performance. In addition, the study reveals that the law firms are in position to articulate firm performance facets that could be improved by certain strategic actions mean score (4.19). The study indicates that customer satisfaction, social performance mean score (4.22) and staff satisfaction mean score (4.21) were the most likely affected firm performance facets compared to growth (4.10). What is salient here is that the law firms can point out what areas of performance certain strategic actions would be able to influence. These findings are supported by findings of Arasa and K'Obonyo (2012), Murphy (2012), Santos and Brito (2012), Baltar (2013), Harrison and Wicks (2013), Sterling and Remsen (2014) and Maroa and Muturi (2015) that certain strategic actions influence firm performance more especially growth, staff satisfaction, customer satisfaction and social performance. The findings that the facets of firm performance include growth, staff satisfaction, customer satisfaction and social performance are congruent with the propositions of the Stakeholder Theory. The findings lend further credence to the argument that firm performance should be viewed from the different stakeholder interests and its definition and measurement must represent the diversity of interests (Harrison and Wicks, 2013).

The correlation analysis indicates a positive and significant relationship ($r=.838$, p .010) between the strategic actions and the firm performance facets. In addition, the regression analysis indicates that certain strategic actions account for a high proportion of variations in firm performance $R^2$ =0.895, which is 89.5 percent. These findings are supported by the correlation studies by Arasa and K'Obonyo (2012), Salvador (2013), Sterling and Remsen (2014) and Langat and Auko (2015), which show a positive and significant correlation between certain strategic actions and firm performance across firms and economies. From these findings, the researchers contend that law firms like other business entities would do better with well-planned strategic actions.

The findings further indicate that a presence of a high level of appreciation of the strategic challenges and the strategic actions and the ability to articulate the firm performance facets does not translate into existence of systematic mechanisms for strategic planning in law firms in Uganda. The findings reveal that most law firms represented by 80 percent of the respondents did not have systematic mechanisms for developing strategic actions. This finding is consistent with the assertions of the East African Law Society (2015), Baltar (2013) and Sterling and Remsen (2014) that most SMEs including law firms are reluctant to carry out strategic planning and find difficulties planning. A follow up Key Informant interview reveals that firms do not want to spend time and funds on the lengthy planning process, they consider this a vent for giving out the firm's competitive information, and strategic plans are suspected to create operational rigidity while others are just reluctant to undertake strategic planning. In addition, it was noted that partners have different perspectives of the future of the firm therefore, bringing everybody on board and developing a common strategic perspective is difficult. Moreover, some partners are half hearted about strategic planning while some others think that plans limit the professional democracy of legal practice. The matter of reluctance resonates with the findings of Baltar (2013) that most SMEs are reluctant to undertake strategic planning. The results also agree with the findings of Remsen (2007), Murphy (2012) and Sterling and Remsen (2014) on the challenges to strategic planning in law firms in the US.

### *6.3. Recommendations*

This study has opened the space for investigating the variations in firm performance in the Ugandan legal sector. Several issues were spotted that need further scrutiny. The relationship between appreciation of a concept and its adoption could not be covered due to scope and time limitations. However, it is imperative that such a relationship is studied and the law firm executives guided on translating abstract knowledge into functional systems, structures, processes and procedures for performance improvement. The findings indicate that certain strategic actions influence firm performance. Therefore, further research should be done to unravel the strategic planning behaviours of the firms in Uganda in order to guide them develop strategic actions that lead to improved firm performance.

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