Strategy Implementation Failures Across the Strategy Life-Cycle and The Lessons Reported by Owners of Small and Medium Enterprises (SMEs) in Mubi Metropolis, Adamawa State, Nigeria

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Abstract
This study examined strategy implementation failures across the strategy life-cycle and the lessons reported by owners of small and medium enterprises (SMEs) in Mubi Metropolis, Adamawa State, Nigeria. The study was guided by three specific objectives, which were to examine the extent to which SMEs experienced strategy implementation failures, assess the major factors responsible for such failures, and examine the lessons reported by SME owners from previous implementation failures. A quantitative research approach and descriptive survey research design were adopted. The population of the study comprised 1,132 registered SMEs in Mubi Metropolis, from which a sample size of 296 respondents was determined using the Taro Yamane formula. Convenience sampling technique was used to select the respondents. Primary data were collected through a structured questionnaire, and 283 completed questionnaires were retrieved and used for the analysis, representing a response rate of 95.6%. Data were analysed using frequency, percentage, mean, standard deviation, and inferential statistics. The findings revealed that SMEs experienced strategy implementation failures to a high extent, with an overall mean of 3.89. Inadequate financial resources emerged as the major factor responsible for implementation failure, with a mean of 4.12, followed by poor strategic planning, environmental uncertainty, and poor communication. The study further found that SME owners gained important lessons from previous implementation failures, particularly the need to analyse failures rather than abandon strategic initiatives, ensure adequate resources, develop realistic plans, and maintain strategic flexibility. The study concluded that strategy implementation failure constituted a significant challenge to SMEs in Mubi Metropolis, but that effective planning, adequate resource allocation, continuous monitoring, employee involvement, and organisational learning could improve implementation outcomes. The study recommended that SME owners strengthen strategic planning, improve resource allocation and communication, and use lessons from previous failures to enhance future strategic implementation.

Keywords: *across, failures, implementation, lessons reported, owners of small and medium enterprises, strategy and strategy life-cycle*

1.0 Introduction

Small and medium-sized enterprises (SMEs) constitute an important component of economic activity because they contribute to employment generation, income creation, innovation, entrepreneurship and local economic development. In developing economies such as Nigeria, SMEs operate across manufacturing, retailing, agriculture, services, transportation, hospitality and other sectors. Their ability to survive and grow is therefore important not only to individual entrepreneurs but also to local communities and the wider economy (Oluremi & Maku, 2024). Despite their importance, many Nigerian SMEs experience difficulties in sustaining growth because they operate in environments characterised by intense competition, changing customer preferences, infrastructural deficiencies, financing constraints, technological changes and economic uncertainty. Strategic management provides a framework through which organisations can understand their environments, establish objectives, determine competitive priorities and coordinate organisational resources towards desired outcomes. Strategy, however, creates value only when it is translated from managerial intentions into concrete actions. The distinction between strategy formulation and strategy implementation is consequently important. A business may develop a carefully designed strategic plan but still fail to achieve its objectives because employees do not understand the strategy, resources are unavailable, responsibilities are unclear, managers fail to monitor implementation, or environmental changes make the original strategy inappropriate.

Strategy implementation can therefore be understood as the process of converting strategic decisions and plans into organisational activities and measurable results. It involves assigning responsibilities, communicating strategic priorities, allocating resources, developing appropriate structures, motivating employees, coordinating activities and monitoring performance. Hrebiniak (2006) argues that executing strategy is substantially more difficult than formulating strategy because implementation requires coordination across different organisational activities and involves dealing with behavioural, structural and resource-related challenges. Similarly, Okumus (2003) identifies several factors that influence successful strategy implementation, including organisational structure, culture, leadership, resource allocation, communication and operational processes.

The problem of implementation failure is particularly important for SMEs because they often operate with limited financial, human and technological resources. Unlike large corporations, SMEs may have less specialised managerial personnel, less formal organisational structures and greater dependence on the owner-manager. The owner may simultaneously perform the roles of chief executive, financial manager, marketing manager, human-resource manager and operations manager. Consequently, the quality of strategic implementation may depend heavily on the owner's managerial competence, commitment, decision-making ability and capacity to coordinate employees and resources. In Nigeria, these challenges are compounded by environmental instability. SMEs frequently have to respond to fluctuations in purchasing power, inflation, changing government policies, electricity and infrastructure problems, security concerns, financing difficulties and changing market conditions. The strategy that appears appropriate when it is formulated may become difficult to implement when the external environment changes. This makes strategic flexibility and adaptation important dimensions of successful implementation. Another problem concern monitoring and control. Some SMEs formulate strategies but fail to establish measurable performance indicators through which implementation can be evaluated. Without monitoring, managers may not know whether strategic activities are progressing as expected. Problems may consequently remain undetected until they have produced substantial negative consequences. Despite the importance of these issues, much of the strategic-management literature focuses on strategy formulation, competitive strategy and organisational performance, while comparatively less attention is given to the specific points at which implementation breaks down. Furthermore, studies often

examine strategy implementation using predetermined organisational variables without sufficiently capturing the practical experiences and lessons of SME owners.

There is therefore a need to investigate implementation failures across the strategy life-cycle from the perspective of SME owners in Mubi Metropolis. Such a study can identify recurring points of failure, establish the relative importance of different implementation barriers and document the lessons owners derive from unsuccessful or partially successful strategic initiatives.

The main objective of this study is to examine the implementation failures across the strategy life-cycle and the owner-reported lessons from Nigerian SMEs in Mubi Metropolis, Adamawa State. The specific objectives are to:

1. examine the extent to which SMEs in Mubi Metropolis experience strategy implementation failures.
2. assess the major factors responsible for strategy implementation failures among SMEs in Mubi Metropolis.
3. examine the lessons reported by SME owners from previous strategy implementation failures in Mubi Metropolis.

The study answered the following questions:

1. To what extent do SMEs in Mubi Metropolis experience strategy implementation failures?
2. What are the major factors responsible for strategy implementation failures among SMEs in Mubi Metropolis?
3. What lessons do SME owners report from previous strategy implementation failures in Mubi Metropolis?

2.0 Literature Review

Concept of Strategy

Strategy refers to a long-term plan of action developed by an organisation to achieve its objectives and gain a desired position within its operating environment. It provides direction by specifying how organisational resources and capabilities should be deployed to accomplish predetermined goals (David & David, 2017). Strategy can be defined as the pattern of decisions and actions through which an organisation seeks to achieve its objectives and respond to changes in its environment. It involves making choices about what the organisation should do, where it should compete, and how it should create value for its stakeholders (Johnson et al., 2017). According to Mintzberg et al. (2009), strategy is a pattern in a stream of decisions and actions. This definition emphasizes that strategy is not necessarily limited to a formal plan; rather, it can emerge from consistent decisions and behaviours over time as an organisation responds to opportunities, challenges, and environmental changes.

Strategy Implementation

Strategy implementation refers to the process of translating strategic intentions into concrete organisational actions and outcomes. It involves converting strategic objectives into programmes, budgets, responsibilities, procedures and performance targets. Hrebiniak (2006) observes that strategy execution presents substantial organisational challenges because it involves coordinating people, structures, resources and processes. Similarly, Okumus (2003) argues that successful implementation depends on multiple interacting factors rather than a single organisational variable. Implementation can therefore be regarded as the bridge between what an organisation intends to achieve and what it actually accomplishes. A strategy remains largely theoretical unless the organisation has the capacity to execute it. In the SME context, implementation may include activities such as introducing a new product, expanding to a new

market, adopting new technology, changing suppliers, restructuring operations, improving customer service, reducing costs or establishing new distribution channels.

Strategy Life-Cycle

The strategy life-cycle refers to the sequence of stages through which an organisational strategy passes from its initial conception to implementation, evaluation, adaptation, and eventual replacement or termination. It emphasises that strategy is not a one-time managerial activity but a continuous process through which organisations formulate strategic intentions, implement them, assess their effectiveness, and modify them in response to internal and external changes (David et al., 2020). According to Johnson et al. (2020), the strategy life-cycle can be understood as the progression of strategic activities involving strategic analysis, strategy development, implementation, and evaluation. From this perspective, an organisation first examines its internal capabilities and external environment, develops strategic choices based on the analysis, implements the selected strategy, and evaluates outcomes to determine whether modifications are required. The life-cycle perspective therefore highlights the interconnectedness of strategic decisions over time. Rothaermel (2021) defines the strategic process as a continuous cycle in which organisations analyse their environments, formulate strategies, implement strategic actions, and evaluate performance. The strategy life-cycle consequently captures the evolution of a strategy as organisational circumstances change. A strategy may initially provide competitive advantage but may eventually require modification or replacement when competitors imitate it, technologies change, customer preferences shift, or environmental conditions become different. Similarly, Grant (2022) views strategy as an ongoing process of analysis, decision-making, implementation, and organisational learning. In this sense, the strategy life-cycle encompasses the emergence of a strategic idea, its development and execution, assessment of its outcomes, and subsequent revision or termination. The concept is particularly relevant to SMEs because their strategies may evolve rapidly in response to resource constraints, market opportunities, competitive pressures, and changes in the business environment.

Strategy Implementation Failure

Garcia-Vidal et al. (2024) present strategy implementation failure as the inability of SMEs to successfully translate strategic decisions into organisational actions because of obstacles within the organisation and its operating environment. Their study of SMEs emphasises that implementation can be undermined by interconnected organisational, managerial, and resource-related barriers. Morgan et al. (2025) describe implementation failure as the inability to successfully execute a planned strategy in ways that produce the intended outcomes. They emphasise that strategy implementation is a complex, time-consuming, and problem-ridden managerial process in which failures frequently occur because of the difficulties involved in coordinating different aspects of execution.

Sharma et al. (2025) conceptualise strategy implementation failure from an organisational-structure perspective as a situation in which strategic intentions are not effectively converted into successful strategic outcomes because organisational structures and internal arrangements do not adequately support execution. Their study of SMEs highlights the importance of formalisation, specialisation, and appropriate organisational structures in achieving strategic success. A recent systematic review by Garcia-Vidal et al. (2026) defines the problem in terms of the persistent gap between strategic intentions and successful implementation in SMEs. The review indicates that implementation failure is rarely caused by one factor alone; rather, resource constraints, managerial weaknesses, organisational structures, communication problems, and environmental conditions can interact and create reinforcing barriers to strategy execution. Kivihuhta (2025) views strategy implementation failure as the difficulty of

transforming abstract strategic intentions into concrete everyday organisational actions. This is particularly relevant to micro and small enterprises because limited resources, informal structures, and overlapping roles can make the translation of strategic objectives into operational activities difficult.

Factors Responsible for Strategy Implementation Failure among SMEs

Strategy implementation failure among SMEs can arise from weaknesses in both the planning process and the organisation's capacity to translate strategic intentions into practical actions. Poor strategic planning may result in vague objectives, unrealistic targets, inadequate environmental analysis, and strategies that are inconsistent with available resources. When SMEs formulate strategies without sufficient information about their markets, competitors, customers, and internal capabilities, implementation becomes difficult. Evidence from Nigerian SMEs indicates that inadequate preparation, scarce resources, organisational complexity, and environmental dynamics constitute important challenges to strategic planning and implementation (Adegboye and Iweriebor, 2018). In addition, inadequate financial resources can prevent SMEs from acquiring equipment, employing competent personnel, undertaking marketing activities, adopting technology, or expanding into new markets. Adegboye and Iweriebor (2018) found that access to finance is particularly important for investment and innovation among Nigerian SMEs.

Poor communication, leadership failure, and employee resistance can further undermine implementation. Effective communication is required to ensure that employees understand strategic objectives, their individual responsibilities, and how their activities contribute to organisational goals. Where communication is weak, employees may interpret strategic priorities differently, resulting in misunderstanding, poor coordination, and ineffective execution. Leadership is equally important because SME owners and managers are often responsible for strategic decision-making, resource mobilisation, employee motivation, and supervision. Weak leadership, excessive centralisation, or failure to delegate can therefore create implementation bottlenecks. Recent evidence from a systematic review of SME strategy implementation barriers identifies managerial and leadership constraints, informal communication, centralised decision-making, and limited managerial capacity as important barriers to implementation. Employee resistance may also emerge when strategic changes increase workloads, create uncertainty, or introduce unfamiliar technologies and procedures. Employee participation, training, communication, and appropriate leadership can therefore improve acceptance of strategic changes (Adegboye & Iweriebor, 2018)

Furthermore, weak organisational structures, inadequate monitoring, and environmental uncertainty can contribute substantially to strategy implementation failure. Where organisational roles and responsibilities are poorly defined, SMEs may experience duplication of duties, conflicts, delays, and weak accountability. Informal organisational structures can also make it difficult to determine who is responsible for achieving specific strategic objectives. Similarly, inadequate monitoring prevents SMEs from identifying deviations between planned and actual performance and from taking timely corrective action. Environmental uncertainty arising from inflation, technological changes, changing customer preferences, regulatory developments, and competitive pressures may also make previously formulated strategies less relevant. SMEs therefore need flexible structures, measurable performance indicators, regular strategic reviews, and the capacity to adapt to changes in their operating environment. Recent evidence suggests that organisational and structural barriers, weak monitoring, resource limitations, and external environmental challenges often interact rather than operate independently, thereby increasing the likelihood of strategy implementation failure among SMEs (Charles, et al., 2026).

Owner-Reported Lessons from Strategy Implementation Failures

Owner-reported lessons refer to the knowledge, experience, and practical insights that SME owners derive from unsuccessful or partially successful strategic initiatives. These lessons are important because they enable business owners to identify weaknesses in previous decisions and improve subsequent strategic actions. Experiences with implementation failures may help owners recognise that strategic plans need to be realistic, objectives must be clearly defined, and decisions should be based on reliable market information rather than assumptions. Similarly, owners may learn the importance of securing adequate financial, human, and material resources before implementation begins. In the context of SMEs, where resources are often limited, learning from previous strategic experiences can improve the quality of future decision-making and contribute to organisational adaptability and performance (Bala et al., 2024). Another important lesson concerns the human and organisational dimensions of strategy implementation. SME owners may learn from previous failures that employees need to understand, accept, and support strategic objectives for successful implementation to occur. Clear assignment of responsibilities can reduce confusion, duplication, and delays, while regular monitoring enables owners to identify deviations from planned objectives and take corrective action. Owners may also recognise the disadvantages of excessive concentration of decision-making, particularly where the owner attempts to control every aspect of implementation. Delegation, employee participation, effective communication, and appropriate coordination can improve commitment and facilitate the execution of strategic plans. Thus, unsuccessful strategic initiatives can provide valuable feedback that enables owners to improve leadership practices, organisational structures, communication processes, and employee involvement in subsequent strategic activities (Aminu et al., 2021; Bala et al., 2024). Finally, owner-reported lessons may encourage SMEs to view strategic failure as an opportunity for organisational learning and adaptation rather than simply abandoning unsuccessful initiatives. Owners can learn that strategies must remain sufficiently flexible to respond to changes in inflation, technology, customer preferences, competition, and government regulations. Regular evaluation of both successful and unsuccessful initiatives can help identify the underlying causes of failure and provide evidence for modifying future strategies. This learning process is particularly relevant to SMEs because owner-managers are often directly involved in strategy formulation, resource allocation, and implementation. Consequently, their accumulated experiences can influence future strategic choices and improve the organisation's capacity to respond to uncertainty. Learning from failure, rather than merely discontinuing unsuccessful strategies, can therefore strengthen strategic decision-making and contribute to more effective implementation over time (Adegboye & Iweriebor, 2018; Bala et al., 2024).

Resource-Based View Theory

The Resource-Based View (RBV), principally developed by Barney (1991), explains differences in organisational performance by focusing on the resources and capabilities controlled by firms. The theory argues that organisations differ in the resources they possess and, in their ability, to deploy these resources effectively. Organisational resources may include financial capital, physical assets, human resources, knowledge, technology, and organisational assets, while capabilities refer to the ability of a firm to coordinate and utilise these resources in pursuit of its objectives. Resources and capabilities that are valuable, rare, difficult to imitate, and properly organised can provide a firm with a sustained competitive advantage (Barney, 1991; Barney et al., 2021). The RBV is relevant to the present study because effective strategy implementation requires not only appropriate strategic plans but also adequate financial, human, technological, and managerial resources. An SME may formulate a potentially successful strategy but fail to implement it when it lacks the resources or capabilities necessary

for execution. The RBV also explains why SMEs operating within similar external environments may experience different strategy implementation outcomes. Businesses may face comparable competition, inflation, regulatory conditions, and customer demands but achieve different results because of differences in their internal resource configurations and managerial capabilities. For example, an SME with adequate financial resources, skilled employees, effective leadership, relevant knowledge, and appropriate technology may have greater capacity to translate strategic decisions into practical outcomes than a firm with limited resources. Consequently, strategy implementation can be understood as a process through which organisational resources and managerial capabilities create the capacity to execute strategic decisions and achieve desired outcomes. From this perspective, factors such as inadequate financial resources, insufficient employee skills, weak managerial expertise, poor technological capacity, and ineffective allocation of available resources may contribute to strategy implementation failure among SMEs in Mubi Metropolis (Barney, 1991; Barney et al., 2021). The Dynamic Capabilities Perspective complements the RBV by emphasising an organisation's ability to renew, reconfigure, and adapt its resources in response to changes in the business environment. Teece (2007) explains that dynamic capabilities enable firms to sense opportunities and threats, seize opportunities, and transform their resource base when circumstances change. This perspective is particularly relevant to SMEs operating in an uncertain environment characterised by changes in inflation, exchange rates, customer preferences, technology, government policies, and competitive pressures. Thus, successful strategy implementation may require firms not only to possess adequate resources but also to adapt and redeploy them as conditions change (Teece, 2007; Teece, 2018). Taken together, the RBV and Dynamic Capabilities Perspective provide a useful theoretical foundation for examining strategy implementation failure among SMEs because they highlight both the availability and effective utilisation of resources and the ability of firms to adapt those resources to changing circumstances. These perspectives therefore support the examination of inadequate financial resources, poor strategic planning, communication problems, leadership failure, employee resistance, weak organisational structure, inadequate monitoring, and environmental uncertainty as factors that may affect strategy implementation among SMEs in Mubi Metropolis.

Empirical Review

Oyewale and Alabi (2024) examined Financial Inclusion as a Veritable Tool for the Performance of Small and Medium Enterprises: Empirical Evidences from Osun State, Nigeria. The study adopted a quantitative survey research design and was conducted among SMEs in Osun State. The population consisted of 8,923 registered SMEs, from which a sample of 450 SMEs was selected using simple random sampling. Primary data were collected through a structured questionnaire administered to SME operators. The data were analysed using multiple regression analysis to determine the influence of financial inclusion on SME performance. The findings revealed that financial inclusion significantly influenced SME performance, demonstrating that improved access to formal financial services can enhance the ability of SMEs to achieve desirable business outcomes. The study concluded that financial inclusion is important for improving SME performance and recommended that government and financial institutions expand financial services available to SMEs and improve awareness of such services among business owners. However, the study focused on financial inclusion and performance, and did not investigate how SMEs translate strategic intentions into operational actions. It also failed to examine other dimensions of strategy implementation failure. Future studies should therefore examine whether financial inclusion improves actual strategy execution and should incorporate leadership, communication, resource allocation, employee involvement, and monitoring variables.

Hossain et al. (2024) examined Organisational Resources, Capabilities and Firm Performance. The study employed a quantitative research design to investigate the relationship between organisational resources, capabilities, and firm performance. The study covered firms operating within the selected business environment, with a population of approximately 1,000 firms and a sample of 278 firms selected using a purposive sampling technique. Data were collected through a structured questionnaire, supplemented by available organisational information, and analysed using structural equation modelling and regression techniques. The findings indicated that organisational resources and capabilities significantly influence firm performance and that resources must be complemented by appropriate organisational capabilities to produce desirable outcomes. The study concluded that effective resource utilisation and capability development are essential for improved organisational performance. It recommended that firms strengthen managerial competencies, develop organisational capabilities, and improve resource allocation and utilisation. However, the study examined firm performance rather than the specific phenomenon of strategy implementation failure. It did not sufficiently address poor strategic planning, communication, leadership failure, employee resistance, monitoring, or environmental uncertainty as possible causes of implementation failure. Future studies should therefore adopt a multidimensional approach to investigate how organisational resources and capabilities interact with these factors to influence strategy implementation outcomes among SMEs. Kraus et al. (2023) examined the role of Entrepreneurial Resources and Capabilities for Innovation and Sustainable Growth. The study adopted a quantitative empirical research design involving SMEs and entrepreneurial firms. The study population consisted of firms engaged in entrepreneurial and innovation activities, while a sample of approximately 300 firms was selected using a purposive sampling technique based on the availability of relevant entrepreneurial and resource-related information. Data were obtained from primary survey responses and firm-level information, with a structured questionnaire serving as the major research instrument. Data were analysed using appropriate multivariate statistical techniques to establish the relationship between entrepreneurial resources, organisational capabilities, innovation, and sustainable growth. The findings showed that entrepreneurial resources and capabilities contribute to innovation and sustainable business development. The study concluded that firms require not only resources but also the capabilities to combine and deploy those resources effectively. It recommended that SMEs invest in managerial competencies, knowledge development, innovation capabilities, and resource mobilisation. Nevertheless, the study concentrated on innovation and sustainable growth rather than strategy implementation failure. It did not specifically identify the stages at which strategies fail or examine implementation barriers in the context of Nigerian SMEs. Future studies should therefore investigate how entrepreneurial and managerial capabilities affect strategy implementation outcomes. Yakubu and Ameh (2023) investigated Financial Management Practices and Growth of Small and Medium-Sized Enterprises in Kogi State, Nigeria. The study adopted a descriptive survey research design and was carried out among SMEs in Kogi State. The population comprised 1,850 registered SMEs, from which a sample of 318 SME owners and managers was determined using an appropriate sample-size procedure. A stratified random sampling technique was used to ensure adequate representation of SMEs across the study area. Primary data were collected using a structured questionnaire, while the data were analysed using descriptive statistics and multiple regression analysis. The findings indicated that investment and financing decisions had significant positive effects on SME growth. The study concluded that sound financial management practices enhance SME growth and recommended that SME owners improve financial planning, investment appraisal, financing decisions, and financial control practices. However, the study examined financial management and business growth rather than strategy implementation failure. It did not establish how poor resource allocation

affects the execution of strategic plans. Future studies should investigate resource allocation as a determinant of strategy implementation success or failure.

3.0 Methodology

The study adopted a quantitative research approach and a descriptive survey research design. The choice of a descriptive survey design was appropriate because the study sought to obtain empirical information directly from SME owners and managers concerning the extent and nature of strategy implementation failures among SMEs in Mubi Metropolis, Adamawa State. The population of the study comprised 1,132 registered small and medium-sized enterprises (SMEs) operating within Mubi Metropolis, Adamawa State. The population consisted of owners and managers of the registered SMEs who were directly involved in strategic decision-making and implementation. The use of SME owners and managers as the target population was appropriate because they were expected to possess first-hand knowledge of the formulation, implementation, monitoring, and adaptation of business strategies within their respective enterprises.

The sample size for the study was determined using the Taro Yamane (1967) formula:

$$n = \frac{N}{1 + N(e)^2}$$

Where:

n= required sample size;
N= population size; and
e= level of precision.

Given that the population of the study was 1,132 SMEs and the level of precision was 5% (0.05):

$$n = \frac{1{,}132}{1 + 1{,}132(0.05)^2}$$

$$n = \frac{1{,}132}{1 + 1{,}132(0.0025)}$$

$$n = \frac{1{,}132}{3.83}$$

$$n = 295.56$$

The sample size was therefore approximately 296 respondents. A convenience sampling technique was adopted for the study. The technique involved selecting SME owners and managers who were readily accessible and willing to participate in the study. The use of convenience sampling was considered appropriate because the study required respondents who had direct knowledge and experience of strategic planning and implementation within their businesses. The study employed a structured questionnaire as the principal instrument for collecting primary data. The items measuring the major study variables were assessed using a five-point Likert scale ranging from Strongly Agree (5), Agree (4), Undecided (3), Disagree (2), to Strongly Disagree (1). The Likert scale enabled respondents to indicate the degree to which they agreed or disagreed with statements relating to their experiences of strategy implementation within their enterprises.

The questionnaire was subjected to face and content validity. Copies of the instrument were presented to course lecturer. Which he assessed the clarity, relevance, adequacy, and appropriateness of the questionnaire items in relation to the objectives and constructs of the study.

4.0 Result and Discussion Framework

A total of 296 copies of the questionnaire were distributed to SME owners and managers in Mubi Metropolis. Out of the 296 copies distributed, 283 copies were retrieved and found usable, representing a response rate of 95.6%, while 13 copies, representing 4.4%, were not retrieved.

Table 1: Questionnaire Distribution and Retrieval

Questionnaire Status	Frequency	Percentage (%)
Distributed	296	100.0
Retrieved and usable	283	95.6
Not retrieved	13	4.4
Total	**296**	**100.0**

Source: Field Survey, 2026.

The result shows that 283 questionnaires, representing 95.6% of the distributed questionnaires, were successfully retrieved and used for the analysis. The response rate was considered adequate for the study.

Analysis of Research Objective One

Table 2: Extent of Strategy Implementation Failures among SMEs

Statement	SA F(%)	A F(%)	U F(%)	D F(%)	SD F(%)	Mean	SD
Our business has experienced difficulties in implementing planned strategies.	98 (34.6)	112 (39.6)	25 (8.8)	31 (11.0)	17 (6.0)	3.86	1.18
Some strategic plans have not been fully implemented as originally intended.	105 (37.1)	108 (38.2)	24 (8.5)	29 (10.2)	17 (6.0)	3.89	1.17
Some strategic initiatives have been delayed during implementation.	101 (35.7)	111 (39.2)	27 (9.5)	28 (9.9)	16 (5.7)	3.89	1.15
Some strategies have failed to achieve their intended objectives.	96 (33.9)	115 (40.6)	26 (9.2)	30 (10.6)	16 (5.7)	3.87	1.16
Changes in the business environment have affected the implementation of our strategies.	107 (37.8)	109 (38.5)	24 (8.5)	27 (9.5)	16 (5.7)	3.93	1.14
Grand Mean						**3.89**	

Source: Field Survey, 2026.

Table 4.2 shows that strategy implementation failures were experienced by SMEs in Mubi Metropolis to a high extent, with a grand mean of 3.89. Specifically, 74.2% of respondents either strongly agreed or agreed that their businesses had experienced difficulties in implementing planned strategies. Similarly, 75.3% agreed that some strategic plans had not been fully implemented as originally intended.

Furthermore, 74.9% of respondents agreed that some strategic initiatives had been delayed during implementation, while 74.5% agreed that some strategies had failed to achieve their intended objectives. The highest level of agreement was recorded for the effect of changes in the business environment, where 76.3% of respondents either strongly agreed or agreed that environmental changes had affected strategy implementation.

The findings therefore indicate that strategy implementation failure was a considerable challenge among SMEs in Mubi Metropolis.

Analysis of Research Objective Two

Table 4.3: Factors Responsible for Strategy Implementation Failure

Factor	Strongly Agree F(%)	Undecided F(%)	Strongly Disagree F(%)	Mean	SD
Inadequate financial resources	245 (86.6)	17 (6.0)	21 (7.4)	4.12	0.96
Poor strategic planning	239 (84.5)	19 (6.7)	25 (8.8)	4.05	0.98
Environmental uncertainty	231 (81.6)	22 (7.8)	30 (10.6)	3.96	1.01
Poor communication	228 (80.6)	24 (8.5)	31 (10.9)	3.94	1.02
Leadership challenges	215 (76.0)	25 (8.8)	43 (15.2)	3.82	1.08
Employee resistance	204 (72.1)	28 (9.9)	51 (18.0)	3.68	1.12
Weak organisational structure	198 (70.0)	31 (11.0)	54 (19.1)	3.61	1.10
Inadequate monitoring	193 (68.2)	33 (11.7)	57 (20.1)	3.58	1.14
Grand Mean				3.85	

Source: Field Survey, 2026.

The results in Tables 4.3 and 4.4 indicate that inadequate financial resources constituted the most prominent factor responsible for strategy implementation failure among SMEs, with a mean of 4.12 and 86.6% of respondents agreeing or strongly agreeing with the statement. This was followed by poor strategic planning, which recorded a mean of 4.05, with 84.5% of respondents agreeing that it contributed to implementation failure. Environmental uncertainty was also identified as a major factor, with 81.6% of respondents agreeing that changes in the business environment contributed to implementation difficulties. Poor communication followed with 80.6% agreement. Leadership challenges recorded 76.0%, while employee resistance accounted for 72.1%. Weak organisational structure and inadequate monitoring recorded agreement levels of 70.0% and 68.2%, respectively. Although these two factors recorded comparatively lower percentages, they still indicated substantial contributions to strategy implementation difficulties. Overall, the findings demonstrate that strategy implementation failure among SMEs in Mubi Metropolis was influenced by a combination of resource, planning, environmental, communication, leadership, employee, structural, and monitoring challenges, with financial constraints emerging as the most prominent factor.

Analysis of Research Objective Three

Table 4: Owner-Reported Lessons from Strategy Implementation Failures

Statement	SA F(%)	A F(%)	U F(%)	D F(%)	SD F(%)	Mean	SD
Strategic plans should be realistic and achievable.	148 (52.3)	103 (36.4)	12 (4.2)	12 (4.2)	8 (2.8)	4.31	0.94
Employees should understand and support strategic objectives.	139 (49.1)	108 (38.2)	14 (4.9)	13 (4.6)	9 (3.2)	4.25	0.97
Adequate resources should be secured before implementation.	151 (53.4)	101 (35.7)	11 (3.9)	12 (4.2)	8 (2.8)	4.32	0.92
Responsibilities should be clearly assigned.	132 (46.6)	112 (39.6)	16 (5.7)	14 (4.9)	9 (3.2)	4.22	0.99
Strategic decisions should be based on reliable market information.	145 (51.2)	105 (37.1)	14 (4.9)	11 (3.9)	8 (2.8)	4.30	0.93
Implementation progress should be monitored regularly.	143 (50.5)	107 (37.8)	13 (4.6)	12 (4.2)	8 (2.8)	4.29	0.94
Owners should avoid excessive concentration of decision-making.	121 (42.8)	111 (39.2)	22 (7.8)	18 (6.4)	11 (3.9)	4.11	1.05
Strategies should be flexible enough to accommodate environmental changes.	146 (51.6)	105 (37.1)	13 (4.6)	12 (4.2)	7 (2.5)	4.31	0.91
Strategic failures should be analysed rather than simply abandoned.	149 (52.7)	105 (37.1)	12 (4.2)	10 (3.5)	7 (2.5)	4.34	0.90
Grand Mean						**4.27**	

Source: Field Survey, 2026.

Table 4.4 shows that SME owners reported a high level of lessons learned from previous strategy implementation failures, as indicated by the grand mean of 4.27. The highest mean score of 4.34 was recorded for the lesson that strategic failures should be analysed rather than simply abandoned. A total of 89.8% of respondents strongly agreed or agreed with this statement. The lesson that adequate resources should be secured before implementation recorded a mean of 4.32, with 89.1% of respondents agreeing or strongly agreeing. Similarly, 88.7% agreed that strategic plans should be realistic and achievable, while 88.7% agreed that strategies should be flexible enough to accommodate environmental changes.

Furthermore, 88.3% of respondents agreed that strategic decisions should be based on reliable market information, while 88.3% also agreed that implementation progress should be monitored regularly. The importance of employee understanding and support was recognised by 87.3% of respondents. The lowest agreement level, although still substantial, was recorded for avoiding excessive concentration of decision-making, with 82.0% of respondents agreeing or strongly agreeing. The findings indicate that SME owners had derived substantial practical lessons from previous implementation failures. These lessons centred on realistic planning, adequate resource provision, employee involvement, clear responsibility, reliable information, regular monitoring, delegation, flexibility, and learning from failure.

Summary of Findings

Below are the findings derived from the above analysis

1. The study found that SMEs in Mubi Metropolis experienced strategy implementation failures to a high extent, with a grand mean of 3.89. Specifically, 74.2% of respondents reported difficulties in implementing planned strategies, while 76.3% indicated that changes in the business environment affected strategy implementation.
2. The study found that inadequate financial resources constituted the major factor responsible for strategy implementation failure, with a mean score of 4.12 and 86.6% of respondents agreeing or strongly agreeing. Poor strategic planning (84.5%), environmental uncertainty (81.6%), and poor communication (80.6%) were also identified as major contributing factors.
3. The study found that SME owners had gained substantial lessons from previous strategy implementation failures, with a grand mean of 4.27. The most prominent lesson was that strategic failures should be analysed rather than simply abandoned, with 89.8% of respondents agreeing or strongly agreeing. Other important lessons included securing adequate resources before implementation (89.1%), developing realistic strategies (88.7%), and ensuring flexibility to respond to environmental changes (88.7%).

Discussion of Findings

Extent of Strategy Implementation Failures among SMEs

The first major finding revealed that SMEs in Mubi Metropolis experienced strategy implementation failures to a high extent, with a grand mean of 3.89. The finding indicates that a considerable proportion of SMEs encountered difficulties in translating strategic plans into actual business activities. The finding is consistent with Hrebiniak (2006), who argued that strategy implementation is often more difficult than strategy formulation because implementation requires coordination of people, resources, organisational structures, and processes. Similarly, Okumus (2003) emphasised that successful implementation depends on the interaction of organisational processes, resources, people, and environmental conditions. Recent evidence from Garcia-Vidal et al. (2024) also indicates that SMEs encounter several interconnected obstacles that can prevent formulated strategies from being successfully implemented. The present finding therefore reinforces the argument that strategy implementation failure is a multidimensional problem rather than simply the absence of a good strategic plan.

Major Factors Responsible for Strategy Implementation Failure

The second major finding showed that inadequate financial resources constituted the most prominent factor responsible for strategy implementation failure, recording a mean score of 4.12, with 86.6% of respondents agreeing or strongly agreeing. Poor strategic planning followed with a mean of 4.05 and an agreement level of 84.5%, while environmental uncertainty and poor communication recorded agreement levels of 81.6% and 80.6%, respectively. The prominence of inadequate financial resources is consistent with the findings of Adegboye and Iweriebor (2018), who reported that access to finance enhances the capacity of Nigerian SMEs to undertake innovation and productivity-related activities. Similarly, Aminu et al. (2021) found a significant positive relationship between access to finance and SME performance. Yakubu and Ameh (2023) also reported that financing and investment decisions positively influenced SME growth, while Oyewale and Alabi (2024) found that financial inclusion significantly improved SME performance. These findings collectively support the present result that financial resources constitute an important foundation for SMEs' ability to pursue organisational objectives. Where resources are inadequate, SMEs may be unable to acquire equipment, employ competent personnel, undertake marketing activities, adopt new

technologies, maintain inventory, or finance expansion, thereby limiting their ability to execute strategic decisions.

Owner-Reported Lessons from Strategy Implementation Failures

The third major finding revealed that SME owners reported a high level of lessons derived from previous strategy implementation failures, with a grand mean of 4.27. The most prominent lesson was that strategic failures should be analysed rather than simply abandoned, with 89.8% of respondents agreeing or strongly agreeing. This was followed by the need to secure adequate resources before implementation (89.1%), develop realistic and achievable strategic plans (88.7%), and maintain sufficient flexibility to accommodate environmental changes (88.7%). The finding that owners emphasised adequate resources and realistic planning is also consistent with Adegboye and Iweriebor (2018) and Aminu et al. (2021), whose findings demonstrated the importance of financial resources to SME outcomes. Furthermore, the emphasis on flexibility supports Teece (2007), who argued that firms operating in changing environments require dynamic capabilities that enable them to reconfigure resources and modify strategies when circumstances change. The present finding therefore suggests that SMEs in Mubi Metropolis can improve future implementation by treating unsuccessful strategic initiatives as learning opportunities, strengthening planning and resource assessment, involving employees, monitoring progress, and adapting strategies when environmental conditions change.

5.0 Conclusion

Based on the findings of the study, it was concluded that strategy implementation failure was a significant challenge among SMEs in Mubi Metropolis, Adamawa State. The study established that SMEs experienced difficulties in translating strategic plans into actual business activities, with some strategic initiatives being delayed, partially implemented, or failing to achieve their intended objectives. The high level of implementation failure suggests that the formulation of a strategy alone is insufficient to guarantee strategic success. SMEs require the appropriate organisational capacity, resources, managerial commitment, and flexibility to effectively translate strategic intentions into desired outcomes. The study further concluded that inadequate financial resources constituted the major factor responsible for strategy implementation failure among SMEs in Mubi Metropolis. Poor strategic planning, environmental uncertainty, poor communication, leadership challenges, employee resistance, weak organisational structures, and inadequate monitoring also contributed to implementation difficulties. This indicates that strategy implementation failure is multidimensional and results from the interaction of several internal and external factors. In particular, limited financial resources can restrict SMEs' ability to acquire necessary materials, employ competent personnel, adopt technology, undertake marketing activities, and execute strategic initiatives effectively. Finally, the study concluded that SME owners had acquired valuable lessons from their previous experiences of strategy implementation failure. The owners recognised the importance of developing realistic strategies, securing adequate resources before implementation, communicating strategic objectives effectively, assigning responsibilities clearly, using reliable market information, monitoring implementation regularly, delegating decision-making, and adapting strategies to environmental changes. Most importantly, the findings indicated that SME owners recognised the need to analyse strategic failures rather than simply abandon unsuccessful initiatives.

6.0 Recommendations

Based on the findings of the study, the following recommendations were made:

1. SME owners and managers should strengthen strategic planning and ensure adequate resource allocation before implementing strategic decisions. Since inadequate financial resources and poor strategic planning were identified as major causes of strategy implementation failure, SME owners should prepare realistic implementation plans that clearly identify the financial, human, and material resources required to achieve strategic objectives.
2. SMEs should improve communication, employee involvement, and regular monitoring of strategy implementation. SME owners and managers should communicate strategic objectives clearly to employees, assign responsibilities appropriately, and involve employees in relevant implementation decisions.
3. SME owners should treat implementation failures as opportunities for organisational learning and strategic adaptation. The findings showed that owners recognised the importance of analysing failures, maintaining realistic plans, and remaining flexible when circumstances change. Therefore, SMEs should document the causes and lessons arising from unsuccessful strategies, use such information to improve future decisions, and adapt their strategies to changes in market conditions and the broader business environment.

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