



## **Stakeholder Participation in the Strategic Plan Developing Process: A Survey from the Hospital Setting**

Mehdi Jafari<sup>1</sup>, Shahram Tofighi<sup>2</sup>, Jamil Sadeghifar<sup>3\*</sup>, Shabnam Ghasemyani<sup>1</sup>,  
Mohammad Roshani<sup>4</sup>, Zahra Toulideh<sup>5</sup>

<sup>1</sup>Department of Health Services Management, School of Health Management and Information Sciences, Iran University of Medical Sciences, Tehran, Iran

<sup>2</sup>Health Management Research Center, Baqiyatallah University of Medical Sciences, Tehran, Iran.

<sup>3</sup>Department of Health Education, School of Health, Ilam University of Medical Sciences, Ilam, Iran

<sup>4</sup>Research Center for Health Services Management, Institute for Futures Studies in Health, Kerman University of Medical Sciences, Kerman, Iran

<sup>5</sup>Department of Quality Assurance, Mostafa Khomeini Hospital, Ilam, Iran

### **ARTICLE INFO**

#### **Article History:**

Received: 8 Feb 2021

Revised: 15 Jun 2021

Accepted: 1 Sep 2021

#### **\*Corresponding Author:**

Jamil Sadeghifar

Department of Health Education,  
School of Health, Ilam University  
of Medical Sciences, Ilam, Iran.

#### **Email:**

Sadeghifar-j@gmail.com

#### **Tel:**

+98-912 447 4770

### **ABSTRACT**

**Background:** One of the most important requirements for developing a strategic plan is the effective participation of various stakeholders in plan formulation. The aim of present study was the evaluation of stakeholder participation in the strategic plan developing process in selected hospitals in Tehran.

**Methods:** This is a cross-sectional study. This study was conducted in selected hospitals at Tehran in 2015. The data collection tool was a researcher made questionnaire consisting of 3 parts: demographic data, stakeholder participation, and attention to the strategic plan's components. The validity of questionnaire was confirmed by experts, and its reliability was confirmed by Cronbach's Alpha test ( $\alpha = 0.8$ ). The SPSS<sub>18</sub> software was used for data analysis. Descriptive statistics (means, standard deviations, and percentages) were calculated.

**Results:** The findings showed that the highest (42.9) and lowest (34.7) mean score of stakeholder participation in the strategic planning formulation was related to "provision required information for planning" and "presentation of gathering and documentation of the plan, "respectively. Hospital managers (91 percent) had the highest involvement, and external stakeholders had the least participation (1.7 percent) in the strategic planning formulation. The least attention is devoted to evaluating the proposed strategies' feasibility, identifying competitive and strategic differentiation, and identifying stakeholders' concerns and needs, respectively.

**Conclusion:** Stakeholders' involvement in the formulation of the hospitals' strategic plan was not favorable, and hospitals were unable or unwilling to benefit from their participation in the program.

**Key words:** Strategic plan, Stakeholders, Hospital, Iran

### **Citation**

This paper should be cited as: Jafari M, Tofighi Sh, Sadeghifar J, Ghasemyani Sh, Roshani M, Toulideh Z. Stakeholder Participation in the Strategic Plan Developing Process: A Survey from the Hospital Setting. Evidence Based Health Policy, Management & Economics. 2021; 5(3): 185-93.

**Copyright:** ©2021 The Author(s); Published by ShahidSadoughi University of Medical Sciences. This is an open-access article distributed under the terms of the Creative Commons Attribution License (<https://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.



## Introduction

Today, health care managers need to manage their organizations with more change than ever before and notice that the changes and the pace of change have also increased. Changes are fast, complicated, confusing, and unpredictable. Health care managers must not only adapt their organization to changes but also lead their organizations to take advantage of the opportunities created and at the same time stay away from external threats and re-engineer business processes to ensure efficiency, effectiveness, and ultimately success (1-4). Health service providers face challenges related to two major issues, difficulty to satisfy patients and the need to change the internal organization to adapt to technology and procedure changes (5).

In such changing situations, managers need tools and techniques to respond appropriately to unpredictable events and be able to survive in a competitive atmosphere (6). One of the effective strategies for organizations' successful and the most common managerial practice in healthcare providers is running strategic plans (7). In the current competitive environment, strategic management is a field that has been considered among other areas of management since the emphasis in this area enables organizations that by focusing on the most important actions, guarantee their long-term viability and success (8, 9). Strategic management is one of the concepts and tools that managers and experts have accepted in different countries by emphasizing the organization's interactions and the environment and establishing a proper relationship between them (10, 11). Environmental changes and competitive pressure, which have forced business organizations to use strategic management, are also included in healthcare organizations because health care is a complex business that uses common processes adapted with more complex commercial companies. A point to be considered, which refers to strategic management in hospitals, reflects the strategic planning in these organizations (10).

In developing countries, health systems are

faced with resource constraints, complexity, and economic and political fluctuations (12), and so under the turbulent and complex conditions, strategic tools are needed to achieve higher levels of performance. (13) Strategic planning can be defined as a set of theories and frameworks which, along with complementary tools and techniques to assist managers in thinking, planning, and designed strategies (14, 15). The purpose of the strategic planning process is to develop appropriate strategies for moving the organization forward. The importance of correctly defining the strategies arises firstly, no organization has unlimited resources, and secondly, with the implementation of a wrong strategy, the organization faces many challenges (16).

Since 2010, the Iran Ministry of Health and Medical Education (MOHME) has implemented a hospital accreditation system to oblige hospitals to have a strategic plan to improve hospital services' performance and quality (17). According to Sadeghifar study the studies hospitals formulate a strategic plan as a necessity for MOHME, but the strategic management process in these centers has not been implemented. (17) although most hospitals in Iran today have documented strategic plans (18), the question of whether their activities are consistent with the program is a negative one. In other words, there are many differences between the strategic plan and what is happening in the hospitals of Iran. Undoubtedly, many requirements and conditions need to be considered in the design and implement an appropriate strategic plan for the organization, and no matter what, you cannot expect the program to have the desired result (17, 19). Many issues need to be addressed in developing a strategic plan; one of the most important the effective participation of various stakeholders in developing a strategic plan. There are different opinions about who exactly the stakeholders are. Many recent definitions of stakeholders build on Freeman's researches about stakeholder theory. Accordingly, stakeholders

include any individual or group who can affect or be affected by the organization's objective (20). Stakeholder analysis is defined as a process for defining components of social and natural phenomena that are influenced by decisions or actions and identifying individuals, groups, and organizations affected by or may affect parts of the phenomenon; through this analysis, conflicts between stakeholders are identified, and it is ensured that these conflicts are not exacerbated by subsequent activities (21). Stakeholder participation is essential and even vital to the transfer of knowledge into action in health care.

When health care professionals are involved, efforts to transform large systems are more successful, resulting in improved clinical outcomes and patient safety, quality of care, and financial performance (22). According to what has been stated, this study aims to answer the extent to which the hospitals in the development of their strategic plan consider the stakeholders and how the participation of stakeholders in the development of the strategic plan was. Also in this study, consideration of the components of the strategic plan (including vision, mission, internal and external factors, etc.) in hospitals has been investigated.

### Materials and Methods

This cross-sectional, descriptive study was performed in the teaching hospitals of Tehran University of Medical Sciences (TUMS) and Iran University of Medical Sciences (IUMS) in Tehran city (N = 27). It should be noted that TUMS has 17 hospitals, and IUMS has ten hospitals that provide specialized and super-specialized services. Three hospitals refused to be involved in the study, and this study was conducted among 24 hospitals. Of these, eight were general hospitals and 16 special hospitals. The study population included all Strategic Planning Committee (SPC) heads and key informants in strategic planning in the studied hospitals.

The data gathering tool was a researcher made questionnaire developed from literature review (23, 24) and expert comments. The questionnaire

consists of three parts. The first section includes items about the demographic variable (including hospital specialty, number of beds, number of staff, age of hospital, accreditation grade, and education degree of hospital managers). The second section included questions about the involvement of various stakeholders (including the head of the hospital, manager of hospital, assistants, and nursing manager, head of clinical department, head of the supportive sections, staff at operational levels and other stakeholders such as representatives of patient/donor, representative of university in the strategic planning process is in five domains including participation in meetings, provision of the required information, provision of initial ideas, provision reformed and complete suggestions for plan formulation, presentation of gathering and documentation of plan. The third part of the questionnaire included 15 questions about the amount of attention to important dimension of strategic planning. The 5 degree Likert scale and triple range from weak (0-2.50) to moderate (2.51-4) and good (4.01-5) were used to analyze.

Five experts in strategic planning confirmed content and form validity. To check the tool's reliability, we selected 5 of the key people with the greatest awareness of the strategic plan from five hospitals and, through simple random sampling and ran a pilot study in them. Cronbach's alpha ( $\alpha = 0.8$ ) confirmed the questionnaire's reliability.

The questionnaire was completed by the investigator in the form of an interview. In each hospital, the key person/persons with the greatest awareness of the strategic plan were interviewed. Job-status of persons that participated in this study in the studied hospitals included manager of quality improvement (13 hospitals), expert of hospital affairs (4 hospitals), head of clinical governance (2 hospitals), manager of hospital, Research and Development executive (R&D), clinical supervisor, and head of systems and procedures. The objectives of study were explained to the participants, and to confirm the accuracy of answers, the available documents in

the hospitals were also studied if further review required.

Data analysis was conducted with SPSS<sub>18</sub>. Descriptive statistics (means, standard deviations, and percentages) were calculated.

This study's ethical approval was obtained from the Ethics Committee of IUMS (Approval Number/IUMS/SHMIS-2012/527). The main ethical issue was respondents' right to anonymity and confidentiality. The questionnaires were distributed among participants with a participant information sheet describing the objectives of study. The informed consent was taken verbally from the respondents. The questionnaire data were kept confidential, and the respondents were assured of their right to withdraw at any time. The names of respondents were not recorded; thus, the data were rendered anonymously.

## Results

All of the studied hospitals as national referral hospitals providing medical and educational services. More than two-thirds of these hospitals were specialized, and most of them had one accreditation degree. Most of these hospitals were established over 30 years ago, that half of them had more than 200 active beds, and about one-third had more than 500 employees. Also, most of managers of hospitals had a Master's Degree in health service administration (Table 1).

The results of the stakeholder participation in the process of strategic plan development, including participation in meetings, provision of the required information, provision of initial ideas, provision reformed and complete suggestions for plan development, and presentation of gathering and documentation of plan is as follows:

Most stakeholder involvement in the provision

of the required information (42.9 percent), participation in meetings (42.3 percent), and provision reformed and complete suggestions for plan development respectively, and presentation of gathering and documentation is the lowest (34.7 percent) (Table 2).

Various stakeholders have different participation in the process of developing a strategic plan. Based on results, hospital managers (91.0 percent) and assistant and nursing managers (84.2percent) had the highest participation level in the process of formulating a plan. About half of the hospital heads, officials of the clinical and supportive sections participations was moderate to low.

Participation of external stakeholders, such as representatives of patient/ donor and representative of the university, was very weak and less than 10 %. (Table 3)

Another component examined in this study attention was paid to the different components and steps of developing strategic planning illustrated in Table 4. With a mean score of 62.7percent, this component indicates the average level regarding strategic planning components and stages in the studied hospitals.

Parts of the strategic plan addressed in most studied hospitals included vision formulation, mission review, evaluation of strengths, weaknesses, opportunities, and threats, determining long-term and short-term goals, and formulation of the operational plan. The least attention is devoted to evaluating the proposed strategies' feasibility, identifying competitive and strategic differentiation, and identifying stakeholders' concerns and needs, respectively.

**Table 1.** Hospitals demographic characteristic

Demographic features		Number	Percent
Type of hospital	General	7	29.2
	Specialty	17	70.8
Active beds	< 200	12	50.0
	201 -500	10	41.7
	500 <	2	8.3
Accreditation grade	1	6	25.0
	1 +	18	75.0
Age of hospital	< 30	2	8.3
	31 -50	9	37.5
	50 <	13	54.2
Employee number	500 >	15	62.5
	501 <	9	37.5
Field of study for hospital manager	Health care administration	14	58.3
	Other	10	41.7
Education level for hospital manager	Bachelor	2	8.3
	Master	11	45.8
	Medical doctor	4	16.7
	PhD	7	29.2

**Table 2.** The participation status of various stakeholders in developing the strategic plan

Stakeholders involvement domains	Participation stakeholders		
	Low	Medium	High
Attendance at meetings	43.8	13.9	42.3
Providing needed information	44.6	12.5	42.9
Providing initial ideas	46.8	13.0	40.2
Providing corrective and supplementary suggestions in the formulation of the strategic plan	47.2	15.3	37.5
Presenting conclusions and writing the strategic plan document	51.4	13.9	34.7

**Table 3.** Various stakeholders' involvement in developing the strategic plan

Stakeholders	Low	Medium	High
Hospital heads	30.0	16.7	53.3
Hospital managers	3.2	5.8	91.0
Head of Nursing Services	7.5	8.3	84.2
Clinical department head's	22.5	25.0	52.5
Support department head's	19.1	25.0	55.8
The lower level employee	66.6	25.0	8.4
External stakeholders	93.3	5.0	1.7
Patient representative/charity	92.6	4.2	3.2
University representative	87.5	8.3	4.2



**Table 4.** Attention to strategic planning dimensions in hospitals

Strategic planning dimensions	Low		Medium		High	
	Number	Percent	Number	Percent	Number	Percent
Develop future vision/study and forecasting future	0	0.0	3	12.5	21	87.5
Review hospital mission	1	4.2	2	8.3	21	87.5
Collecting adequate and suitable information for decision making	2	8.3	3	12.5	19	79.2
Identify concerns and needs of stakeholders	3	12.5	8	33.3	13	54.2
Understanding customer demands	2	8.3	6	25.0	16	66.7
Clarify rules and regulation	2	8.2	8	33.3	14	58.5
Assessment hospital strength and weakness	0	0.0	0		24	100.0
Assessment existing opportunity and threat	0	0.0	1	4.2	23	95.8
Assessment future opportunity and threat	1	4.2	5	20.8	18	75.0
Develop objective and goal	0	0.0	4	16.7	20	83.3
Develop strategic plan	2	8.4	5	20.8	17	70.8
Focus on main subject	1	4.2	3	12.5	20	83.3
Competitive advantage	5	20.7	8	33.3	11	45.8
Assessment feasibility of suggested strategy	4	16.7	10	41.7	10	41.6
Develop documented operational planning	1	4.2	2	8.3	21	87.5

## Discussion

Organizational survival and viability and their development require an understanding of environmental opportunities, changes in the market, and the selection of appropriate and effective strategies at the core of the strategic plan (13). So, today's organizations need to use futuristic and environmental planning to overcome the challenges and succeed in the field of competition, in order to identify environmental factors and changes in a long time horizon, determine their impact on the organization and how the organization interacts with them, It makes it possible with the appropriate strategic plan (2).

In the present study, the current status of stakeholder participation and attention to different aspects of strategic planning process in all teaching hospitals of TUMS and IUMS were studied. The finding of stakeholder participation in each of the five dimensions examined, manager of hospital, assistants and the matron's, head of clinical department, head of the supportive sections, had good participation in developing the strategic plan. These conditions can be assessed positively since the primary responsibility for carrying out strategic planning is with the top managers of the organization (25), and unless these people are involved, the strategic plan of action will be futile.

Despite the significant participation of the

managers and assistants, for a number of influential stakeholders, including the chief of the hospital as a representative of the hospitals physicians, external stakeholders, patient/donors representatives, and representatives of university as an upstream organization, was very weak. As far as it could be said, these people (except the head of the hospital who was more involved than others) had almost no involvement in the development of the strategic plan. These conditions can indirectly indicate that studied hospitals are more concerned with the hospital's internal environment in developing a strategic plan and have not applied the holistic view that is needed for a strategic plan and has to be one of the major weaknesses of the strategic planning process. It is imperative that key informants at different organization levels as well as the patient's representative and the upstream organization have a sufficient and effective in the development of a strategic plan, which was pale. according to Saleh study in Lebanese hospitals, the level of participation of the board of directors and physicians in the development of a strategic plan was averagely determined (12), and this was confirmed in the study of Amr et al. (23) In the study of Bahadori et al. (26) senior manager awareness and participation in the strategic planning process and the creation and maintenance of team participation in the strategic planning

process are two key factors influencing the proper implementation of the strategic plan. Participation and commitment of senior and middle managers in strategic planning are critical to motivate and engage managers and staff at the operational level, creating new ideas for formulating operational plans, consensus and commitment to decision making and improving organizational performance (27), because increased staff involvement in strategic planning leads to effective strategy implementation (28). In their study, Mossadeghrad et al. (19) stated that senior hospital managers should have the ultimate responsibility in strategic planning. The results of another study by Mossadeghrad et al. (29) showed that the commitment and lack of support of senior managers of strategic planning was one of the main obstacles to strategic planning in hospitals.

Concerning the components of strategic planning, the finding of the study indicated that the consideration to different components of strategic planning is average and above. Components such as developing future vision/study and forecasting future, assessing hospital strength and weakness, and assessing existing opportunity and threat have attracted the most attention in the formulation process. On the other hand, components such as assessment feasibility of suggested strategy competitive advantage identify concerns and needs of stakeholders, clarify rules and regulation, understanding customer demands also have received the least attention. This again confirms that the studied hospitals' internal environment is considered more important than the external environment. Isfahani et al. (30)'s study showed that strategic planning has a moderate effect on enhancing the organizational performance of Iranian health care organizations and process management structures, organizational culture and customer management can have the greatest impact on the success of strategic plans in Iranian health care organizations.

Since plans are a tool for control, strategic planning can be considered one of the most important strategic control tools in healthcare organizations that large organization activities

should take place within a strategic plan framework. In this sense, when the plan are used as a control tool, Guide the organization to move toward the goals that have been formulated correctly. Undoubtedly, the plan's correct formulation will also happen when the principles and components intended for the plan are properly identified and understood.

As stated, the external environment and stakeholder analysis are undeniably important components in the formulation of the strategic plan. Without proper attention and identification, the strategic plan does not have the necessary qualifications and cannot guide organizational activities. Not paying attention to these dimensions can be a prominent manifestation of "vacuum planning" that exists in many organizations today. Another point to note is that what this study attempted to address related to the "formulation" steps of the strategic plan, while a strategic plan has "implementation" and "evaluation" steps. Evaluation of these steps is also important.

The importance of considering two steps is that a plan is written to execute and bring the organization to desired results and develop a program that cannot be implemented and evaluated.

## Conclusion

Processes related to strategic management can be useful, which are also properly formulated in addition to the correct understanding. Undoubtedly, a strategic plan that its components not properly understood during the formulation can't be considered a comprehensive plan that paves the way for the organization to move into the current competitive environment. The study's results showed that the planner in the studied hospitals paying little attention to the stakeholders in the process of developing the strategic plan, which may reduce the quality of the plan and make it impossible for the hospital to adopt the plan.

Overall, the results show that all the selected hospitals have a strategic plan because of the national accreditation requirements; however, strategic management is not conceptualized in these facilities. Therefore, the implementation of

strategies and especially strategic control measures is not systematically considered. Given the lack of sufficient studies regarding the strategic plan in health care organizations in our country, such studies are suggested to be carried out in other hospitals to analyze the situation in this field properly.

Also, given the focus of this study on the "formulation" step of the strategic plan, it is suggested that other strategic plan steps include "implementation" and "evaluation," be studied by researchers.

This study had some potential limitations that may affect the findings. The study was limited to hospitals of two universities in Tehran. Therefore, the generalizability of the findings can be considered as a limitation of this study. The findings were solely the results of a research study, and possibly more specialized investigation of these hospitals for strategic planning process will show the most precise results. Another limitation of this study is the lack of literature, particularly at the international level, to compare the findings. Compared to other Iranian hospitals, the selected hospitals have a higher proportion of governmental ownership, which limits generalizations of findings.

### Acknowledgments

The authors would like to extend their gratitude to the participants in IUMS and TUMS hospitals.

### Conflict of interests

The authors declared no conflict of interests.

### Author's Contributions

Sadeghifar J, Jafari M and Tofighi S designed research; Sadeghifar J, Toulideh Z conducted research; Sadeghifar J, Roshani M, Ghasemyani S and Jafari M analyzed data; and Sadeghifar J, Ghasemyani S, Roshani M and Toulideh Z wrote manuscript. Sadeghifar J had primary responsibility for final content. All authors read and approved the final manuscript.

### Funding

This study was part of a PhD thesis supported by Iran University of Medical Sciences (grant No.: IUMS/SHMIS-2012/527)

### References

1. Ginter PM, Duncan WJ, Swayne LE. The strategic management of health care organizations. John Wiley & Sons. 2018.
2. Wu W, Yu B. Strategic planning for management of technology of China's high technology enterprises. *J Tech Manag China* 2010; 5(1): 6–25.
3. Jafari M, Bastani P, Ibrahimipour H, Dehnavieh R. Attitude of health information system managers and officials of the hospitals regarding the role of information technology in reengineering the business procedures: A qualitative study. *HealthMED*. 2012; 6(1): 208–15.
4. Jafari M, Ghasemyani S, Sadeghifar J, Shams L, Naderimanesh K. Relationship between organizational citizenship behavior and social capital: Survey from hospital setting. *Hospital Topics*. 2020; 98(3): 81–8.
5. Speziale G. Strategic management of a healthcare organization: Engagement, behavioural indicators, and clinical performance. *European Heart Journal Supplements*. 2015; 17(suppl\_A): 3–7.
6. Daim T, Wu WW, Liang DP, Yu B, Yang Y. Strategic planning for management of technology of China's high technology enterprises. *Journal of Technology Management in China*. 2010; 5(1): 6–25.
7. Pearce JA, Robinson RB, Subramanian R. Strategic management: Formulation, implementation, and control: Irwin/McGraw-Hill Columbus, OH; 2000.
8. Mintzberg H, Ahlstrand B, Lampel J. Strategy Safari: A guided tour through the wilds of strategic management: Simon and Schuster; 2005.
9. Sinha A. Balanced scorecard: A strategic management tool. *Vidyasagar University Journal of Commerce*. 2006; 11: 71–81
10. Chenhall RH. Management control systems design within its organizational context: Findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*. 2003; 28(2–3): 127–68.
11. Hill CW, Jones GR, Schilling MA. Strategic



- management: Theory & cases: An integrated approach: Cengage Learning; 2014.
12. Saleh S, Kaissi A, Semaan A, Natafqi NM. Strategic planning processes and financial performance among hospitals in Lebanon. *The International Journal of Health Planning and Management*. 2013; 28(1): 34-45.
13. Lee S, Sai On Ko A. Building balanced scorecard with SWOT analysis, and implementing "Sun Tzu's The Art of Business Management Strategies" on QFD methodology. *Managerial Auditing Journal*. 2000; 15(1/2): 68-76.
14. Huang H-C. Designing a knowledge-based system for strategic planning: A balanced scorecard perspective. *Expert Systems with Applications*. 2009; 36(1): 209-18.
15. Schalm C. Implementing a balanced scorecard as a strategic management tool in a long-term care organization. *Journal of Health Services Research & Policy*. 2008; 13 (1): 8-14.
16. Acur N, Englyst L. Assessment of strategy formulation: how to ensure quality in process and outcome. *International Journal Of Operations & Production Management*. 2006; 26(1): 69-91.
17. Sadeghifar J, Jafari M, Tofighi S, Ravaghi H, Maleki MR. Strategic planning, implementation, and evaluation processes in hospital systems: A survey from Iran. *Global Journal of Health Science*. 2015; 7(2): 56.
18. Sadeghifar J, Tofighi S, Roshani M, Toulideh Z, Mohsenpour S, Jafari M. An assessment of implementation and evaluation phases of strategic plans in Iranian hospitals. *SAGE Open Medicine*. 2017; 5.
19. Mosadeghrad A, Esfahani P. Hospital strategic planning prerequisites. *Journal of Hospital*. 2019; 18(3): 73-86.
20. Freeman RE. Strategic management: A stakeholder approach . Cambridge: Cambridge university press; 2010.
21. Reed MS, Graves A, Dandy N, Posthumus H, Hubacek K, Morris J, et al. Who's in and why? A typology of stakeholder analysis methods for natural resource management. *Journal of Environmental Management*. 2009; 90(5): 1933-49.
22. Norris JM, White DE, Nowell L, Mrklas K, Stelfox HT. How do stakeholders from multiple hierarchical levels of a large provincial health system define engagement? A qualitative study. *Implementation Science*. 2017; 12(1): 1-13.
23. Kaissi AA, Begun JW. Strategic planning processes and hospital financial performance. *Journal of Healthcare Management*. 2008; 53(3).
24. Poister TH, Streib G. Elements of strategic planning and management in municipal government: Status after two decades. *Public Administration Review*. 2005; 65(1): 45-56.
25. Cleverley WO, Cleverley JO. Essentials of health care finance: Jones & Bartlett Learning; 2017.
26. Bahadori M, Teymourzadeh E, Tajik H, Ravangard R, Raadabadi M, Hosseini SM. Factors affecting strategic plan implementation using interpretive structural modeling (ISM). *International Journal of Health Care Quality Assurance*. 2018; 31(5): 406-14.
27. Schaefer T, Guenther T. Exploring strategic planning outcomes: The influential role of top versus middle management participation. *Journal of Management Control*. 2016; 27(2-3): 205-49.
28. Sull DN, Spinoso C. Promise-based management. *Harvard Business Review*. 2007; 85(4): 79-86.
29. Mosadeghrad AM, Isfahani P. The challenges of strategic planning in Tehran province hospitals. *Management Strategies in Health System*. 2018; 3(3): 184-200.
30. Esfahani P, Mosadeghrad AM, Akbarisari A. The success of strategic planning in health care organizations of Iran. *International Journal of Health Care Quality Assurance*. 2018; 31(6): 563-74.