

Contingency Planning and Organizational Performance During Covid-19 Pandemic

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Abstract

This study aims to evaluate the influence of contingency planning on organizational performance during the covid-19 pandemic. A correlational survey design and questionnaire were used as an instrument for data collection. The target population of the study comprised nine hotels and workers who were picked using simple random sampling techniques. The questionnaire was administered to the participants using five points Likert scale. The data was analyzed using Correlation to determine the relationship between the variables. The result showed that contingency planning contributes positively to organizational performance. The researchers recommend hotel owners conduct business impact analysis regularly using PESTEL and SWOT which leads to the development of alternative strategies to mitigate future potential threats that may arise.

Keywords: 1.Contingency Planning, 2.Tactical Planning, 3.Organizational Performance, 4.Flexibility, 5.Rational Choice Theory, 6.Hospitality Industry.

1. Introduction

In today's period of coronavirus pandemic, contingency planning is critical during times of crisis to assist organizations in planning tactically, procuring raw materials ahead of financial difficulties to prevent any future occurrences that could negatively impact their performance. Responsive organizations are agile in meeting customer needs and delight. Some businesses and investors in the hotel industry have taken necessary steps by undertaking strategic planning. They have taken sufficient steps to build contingency plans to combat this lethal virus in locations where it threatens their firm's survival (Saud, 2021; Kenton, 2021). Other industries like financial institutions and insurance companies have followed suit in putting in place strategic measures to deal with financial crises and fraudulent activities which could harm their performance.

A well-thought-out contingency plan reduces the amount of money lost and damages caused by an unexpected negative event (Walsh, 2011; Kenton, 2021). Examples of contingency preparations include purchase of options or insurance for investment portfolios. To safeguard against loss, financial institutions must set aside a percentage of capital to prevent unexpected negative events especially during mergers and acquisitions, inflation, economic recession among other. Security firms have adopted the technique of contingency planning to protect human lives and property. Even security firms have adopted the technique of contingency planning to protect human lives and property.

Contingency planning has become a standard practice in industrialized countries for dealing with extreme weather, climate change, and other unforeseen natural disasters that have caused significant environmental damage. As a result, US state and local government and other European countries have increased their agility and responsiveness in order to mitigate the negative effects of bad weather, earthquakes, and flooding in their immediate surroundings (Kenton, 2021). Contingency planning is the process of preparing for infrastructure response, recovery, and restart actions, which are key processes for aiding an organization in responding to future events that may have severe consequences (Fischer & Walters, 2019). Apart from businesses, today's world is built or revolves around planning to lead organizations and societies in mitigating both financial and social risks associated with the environment.

Organizational performance is defined as an organization's actual output or results as compared to its expected outputs, aims, and objectives (Jon & Randy, 2009). It is the process of enhancing an organization's effectiveness as well as its members' well-being through deliberate interventions. The quality of leadership competencies and organizational cultures are reflected in organizational performance (Bashaer, Sanjay & Farouk, 2016). According to Ekwochi (2016) every organization that wishes to accomplish its objectives must invest much in effective planning. Planning is a set of fundamental procedures for creating, manipulating, formulating, implementing, and officially documenting organizational expectations.

The global epidemic of the covid-19 virus has caused market fluctuations in Nigeria's hospitality industry. Most of these hotels have been devastated by the virus's sociocultural tendency. Lack of contingency planning to buy raw supplies ahead of financial issues could have a severe impact on corporate performance during times of crisis. Customer satisfaction can be influenced by an organization's inability to respond to their needs and maintain quality. In an emergency situation, a lack of contingency planning and the inability to provide a clean environment, administrative quality, hand sanitizer, face mask, temperature check, and coordinated security check has a detrimental impact on business performance. Customer loss, business income loss, and customer dissatisfaction are all consequences of a lack of contingency planning.

However, none of this research looked into the influence of contingency planning on organizational performance in the era of covid-19 pandemic. This study considered nine hospitality industries in Imo State, Nigeria. It is against this backdrop that current study is established.

2. REVIEW OF RELATED LITERATURE

2.1.1 The Concept of Contingency Planning

According to Kenton (2021), contingency is defined as a potentially undesirable future event such as an economic downturn, natural calamity, or fraudulent behavior. A well-thought-out contingency plan can reduce the amount of money lost and harm caused by an unexpected negative event. Examples of contingency preparations include purchase of options or insurance for investment portfolios.

Hughes (2022) defined contingency planning as an action plan used to respond to future occurrences that may or may not harm an organization. A contingency plan is typically created to respond to a negative incident that threatens a company's reputation or even its ability to continue operations. Positive contingency plans, include what to do if the organization receives unexpected funds or other resources. It's a preventative strategy, as opposed to a risk response plan, which is more of a reaction to a risk incident.

Contingency planning is defined by the United Nations Office for Disaster Risk Reduction (UNDRR, 2022) as coordinated efforts with clearly defined institutional responsibilities and resources, information systems, and operational preparations for specific arrangements in times of need. It enables firms to foresee, anticipate, and resolve issues that may develop during a disaster. Contingency planning is a crucial component of total readiness. It must be updated and exercised on a regular basis.

2.1.2 The Concept of Tactical Planning

Tactical planning is a strategy for developing short-term and distinctive plan to support a company's or individual's long-term goals (Great Learning, 2021). Companies can use planning to define and build out a long-term plan based on their corporate goals. Tactical planning aids in the breakdown of a long-term strategy into smaller, shorter-term objectives with clearly defined objectives that organizations can attain.

Tactical planning provides ongoing support for meeting business objectives and goals by converting strategy into concrete activities. It is flexible and can be altered to meet the requirements of the business (Saud, 2021). The flexibility of tactical planning reduces the risk in the character in such a way that if something goes wrong, the organization is not harmed.

According to Habbi and Asadi (2011), tactical planning is an extension of management at the supervisory level that entails evaluating inventory-control limits, planning for supplier improvement, carrier selection, vehicle routing and scheduling, warehousing layout planning, and planning for seasonal space and transportation needs.

2.1.3 Organizational Performance

Organizational performance is defined as an organization's actual output or results as compared to its expected outputs, aims, and objectives (Jon & Randy, 2009). It is the process of enhancing an organization's effectiveness as well as its members' well-being through deliberate interventions. When many of the organization's development efforts are focused on boosting organizational learning, with the goal of influencing organizational performance, this is one of the three main aspects that leads to organizational performance.

When leadership is at its greatest, performance always improves. Leadership is critical in determining the direction of a team, developing strategies and effectively implementing them to achieve goals, effective communication, goal alignment across the organization, employee development,

accountability, and resource allocation. Financial or economic performance, operational performance, and human capital performance are the three operational criteria that define an organization's performance (Hire, 2022). The organization's economic or financial performance examines financial and market outcomes such as asset turnover, liquidity, profit or loss for the year, solvency, leverage, equity, revenue growth, net profit margin, gross profit margin, operational cash flow, current accounts receivables, and inventory turnover (Kaplan, 2012; Bashaer, Sanjay & Farouk, 2016).

Operational or Non-Financial Performance Indicators (NFPIs) are vital for the company's strategic goals to be met. Operational or non-financial performance measures customer satisfaction, loyalty, staff, operations, quality, cycle time, and the organization's supply chain, firm social capital, and competitive edge resulting from competencies and resources. According to Kaplan (2012) argue that the word "extra-financial" over "non-financial," implies that all factors that influence organizational success are ultimately financial. Non-financial performance indicators (NFPIs) concentrate on the organization's long-term viability and health.

2.1.4 Organizational Flexibility

American Productivity and Quality Center (APQC, 2022) defined organizational flexibility as the ability to quickly shift action to a new program. Organizational flexibility relates to a firm's ability to execute or change processes and structures. As a result, organizational flexibility is linked to strategy implementation approaches. Howington (2022) state that flexible work requires trust from employee to employer in order to execute changes in the organization and achieve its goals. A mutually trusted working relationship is beneficial to both parties. Employees are more involved and supportive of their boss. Employees will make better decisions and work harder as a result of this.

High productivity is achieved through job flexibility and autonomy. Unfortunately, many businesses have not adopted this approach. Give employees job autonomy and allow them to find new knowledge and solutions to the organizational concerns and improve on its constraints. They can search for knowledge externally to achieve firms' objectives. Productivity will tend to rise if they are given free hands and employees will be more energized and their performance will improve (Howington, 2022).

2.2 Theoretical Framework

This study is anchored on Rational Choice Theory propounded by Adam Smith in 18th century (Ganti & Anderson, 2021; Boudon 2003). It states that individuals rely on rational calculations to make rational choices which result in outcomes aligned with their own personal objectives (Ganti & Anderson, 2021). Gary, Abigail, Frank (2000) concur that an individual would make use of a cost-benefit analysis to determine whether an option is right for them. The benefit of an action must outweigh the cost for the action to be completed. When the value of the benefit diminishes below the value of the costs incurred, the person will stop the action. An individual would make use of their resources and self-interests to make choices that will provide them with the greatest benefit. The theory explains that people are in control of their decisions.

The most common misunderstanding of the theory is that it assumes agents to have selfish motivations (Elster, 2002). Rationality is consistent with selfishness but also with altruism, as when someone is trying to select the charity where a donation can do the best. Another criticism of the theory is that it can be confused with the principle of methodological individualism. It talks about beliefs and desires of supra-individual entities such as class or a nation which is meaningless. Thirdly, the theory is criticized on the ground that it ignores social interactions.

2.3 Empirical Review

Several researchers have carried out study on organizational planning and performance in both Nigeria and the rest of the world with different findings. Idowu, Olalekan and Toyin (2018) Investigated Strategic Marketing Planning and Customer Satisfaction of Selected Money Deposit Banks in Lagos State, Nigeria. The study adopted descriptive survey design and questionnaire to collect data from a total

population of 70,380 staff. A multi-stage sampling technique was adopted in the distribution of the questionnaire. The hypotheses were tested and analyzed using Pearson Correlation and Regression technique to generate data. Findings showed that organizational mission and objective had significant positive effect on customer attraction. Findings also revealed that environmental scanning had a significant positive effect on customer value in selected money deposit bank in Lagos State.

Taylor, Muwowo, and Phiri (2018) used the case of Kitwe City Council to investigate the Constraints in Realizing Strategic Plan Objectives by Local Authorities in Zambia. During data gathering via interviews and documentary reviews, the study used qualitative technique that included grounded theory methodologies. The main analytical tool used in the study was content analysis. Directors, Assistant Directors, Social and Economic Planners, Senior Planning Officers, District Administrative Officers, and Section Heads from both government departments and local governments made up the study's population. The Kitwe City Council Strategic Plan from 2012 to 2016 used secondary data approaches such as council records, books, council minutes, and reports. The findings revealed that the lack of institution, committed leadership and visioning at the departmental level, lack of ownership of the strategic plan document, insufficient financial resources generated by the council to finance the projects, non-coordination and harmonization of strategies in the implementation of strategic activities by the departments within the council, political interference, and non-collaboration of potential cooperating partners had significant influenced on the imposition of the strategic plan document.

George, Walker, and Monster (2019) Explored Impact of Strategic Planning on Organizational Performance Across Sectors in U.S. and non-U.S. Countries. This research examines 87 associations from 31 empirical studies spanning sectors (commercial and public) and nations (US and non-US contexts). The result of random-effects meta-analysis indicated that strategic planning has a positive, moderate, and significant impact on organizational performance. The result of meta-regression result showed that strategic planning has the greatest positive impact on organizational performance when performance is measured as effectiveness and strategic planning is measured as formal strategic planning.

Suleman(2014) investigated the Role of Tactical Plans in Achieving Organization all Growth and objective in Yobe State, Nigeria. The study adopted a survey research method design as the population of the study was pegged at 38 comprises Zenith Bank Staff Damaturu both primary and secondary data were utilized. The data collected were present and analyzed using simple percentage statistical tools. Findings showed that effective planning program contribute to the achievement of the aim and objectives of the organization.

Arome (2020) Examined the Impact of Strategic Planning on the Performance of Small and Medium Sized Businesses in Nigeria. The study adopted a cross section, mixed research survey approach using questionnaire and interview as instrument for data collection. Primary data was collected using mixed research approach from owners and managers of SMEs via questionnaire (136) and semi-structured interview (20) from the participants. The findings indicated that strategic planning impacts positively on the performance of SMEs.

Liao, Welsch and Stoica (2003) Examines the Relationship Between Firm Absorptive Capacity and Organizational Responsiveness in the Context of Growth-oriented Small and Medium-sized Enterprises (SMEs) By testing the different dimensions of absorptive capacity (such as external knowledge acquisition and intra firm knowledge dissemination) were found to be positively related to organizational responsiveness. In addition, the relationships between absorptive capacity and organizational responsiveness were moderated by environmental dynamism and the SMEs' strategic orientation.

Skipper, Hall, Hazen and Hanna (2014) Examined Activities that Associated with Contingency Planning and Organizational Flexibility. These activities include information sharing, external collaboration, internal collaboration and information technology. The study adopted a survey method and questionnaire as instrument for data collection. Primary data were collection from a sample of 103 contingency planners. The hypothesis was tested and analyzed using Partial Least Square to generate

result. Findings showed that contingency planning variables (such as information technology use, external collaboration) contributes significantly to organizational flexibility.

Several researchers are silent about the influence of contingency planning on organizational performance in the era of covid-19 pandemic. None of the previous studies examined the influence of tactical planning on organizational flexibility in Nigeria. This is the gap present study seek to fill.

3. RESEARCH METHODOLOGY

3.1 Research Design

Research Methods give detail information of how data is collected (Onyeizugbe, 2013; Question-Pro (2020)). Correlational research design was used to investigate the influence of contingency planning on organizational performance in the hospitality industry Imo State, Nigeria. This technique creates a relationship between two related variables contingency planning and firm performance.

3.2 Model Specification

In order to test the hypothesis, the relationship between independent variable (contingency planning) and the dependent variable (organizational performance) was estimated in the following model below.

$$Y_{it} = \alpha + \beta_0 X_{it} + \mu_{it} \text{----- Equation 1}$$

Where Y_{it} is the dependent variable (OP denoted as Organizational Performance)

B_0 = Intercept

X_{it} = Independent variable (CNP denoted as Contingency Planning)

μ_{it} = Error terms.

i = number of firms

t = number of time period

The model is further specified as;

$$Y_{OP} = \alpha + \beta_0 X_{CNP} + \mu_{it} \text{----- Equation 2}$$

3.3 The Population of the Study

The target population of the study is shown in the table below.

Table 1: Population of the Selected Hotels

S/N	Names of Hotels	Population
1.	Sugar Villa	75
2.	Graziella	29
3.	Clairbon Plaza	27
4.	Links	31
5.	De-Legend	18
6.	Mavis	25
7.	Villa Gerden	23
8.	Beland	26
9.	Concord	18
Total		295

Source: (Field Survey, 2022).

3.3. Sample Size and Sampling Technique

The Taro Yamane (1973) sampling technique was used to determine the sample size. It is denoted by the formula below:

$$n = N/1 + Ne^2$$

where n = sample size; N = Population Size; e = Sampling Error = 0.05

$n = 295 / 1 + 295 (0.005)^2 = 295 / 1 + 295 (0.0025) = 295 / 1.7375 = 169.78 = 170$ approx.

3.4 Method of Data Collection

The data collection tool used by the researchers was structured questionnaire. It was designed on five points likert scale; strongly agree (SA=5), agree (AG=4), undecided (UN=3), disagree (DA=2) and strongly disagree (SD= 1) (refer to Appendix 2). It was used because it enables the collection of data from the primary source. The Bowley's (1926) allocation formula was used to determine the copies of the questionnaire to be distributed to each hotel. The formular is given below.

$$n_h = n(N_h)/N$$

Where n_h = sample size for stratum, h

N_h = Population size for stratum, h

n = Total sample size

N = Total population size

1.Sugar Villa Hotel

$n_h = 170 (75)/295 = 43.220 = 43$ approx.

43 copies of the questionnaire were distributed randomly to the employees of the Sugar Villa Hotel Owerri.

2.Graziella Hotel Owerri

$n_h = 170 (29)/295 = 16.712 = 17$ approx.

17 copies of the questionnaire were distributed randomly to the employees of the Graziella Hotel Owerri.

3.Clairbon Plaza Hotel

$n_h = 170 (27)/295 = 15.56 = 16$ approx.

16 copies of the questionnaire were distributed randomly to the employees of the Clairbon Plaza Hotel Owerri.

4.Links Hotel

$n_h = 170 (31)/295 = 17.86 = 18$ approx.

18 copies of the questionnaire were distributed randomly to the employees of the Links Hotel Owerri.

5.De-Legend Hotel

$n_h = 170 (18) / 295 = 10.37 = 10$ approx.

10 copies of the questionnaire were distributed randomly to the employees of the De-Legend Hotel Owerri.

6. Mavis Hotel

$n_h = 170 (25) / 295 = 14.41 = 14$ approx.

14 copies of the questionnaire were distributed randomly to the employees of the Mavis Hotel Owerri.

7.Villa Gerden Hotel

$n_h = 170 (23) / 295 = 13.25 = 13$ approx.

13 copies of the questionnaire were distributed randomly to the employees of the Villa Gerden Hotel Owerri.

8. Beland Hotel

$n_h = 170 (26) / 295 = 14.98 = 15$ approx.

15 copies of the questionnaire were distributed randomly to the employees of the Beland Hotel Owerri.

9. Concord Hotel

$n_h = 170 (18) / 295 = 10.37 = 10$ approx.

10 copies of the questionnaire were distributed randomly to the employees of the Concord Hotel Owerri.

3.5The Validity and Reliability of the Instrument

Validity explains whether the instrument measures what it aims to measure. The researcher adopted both content and construct validity to achieve study objective. The researcher used Cronbach's alpha test to measure the reliability of the instrument. Again, the internal consistency was obtained from

the 8-questionnaire administered to expert for trial test. Thus, a pilot test of the questionnaire was conducted on five subjects as a trial run to detect any weakness in the design and instrumentation. The Cronbach's alpha test showed an alpha level of .9251 which is above the general accepted threshold of .60. Since the alpha test result was above 60% this indicates that the measurement is highly reliable.

Table 2 Reliability Statistics

Cronbach's Alpha	Number of Items
.9251	8

Source: (SPSS Version 20)

3.6 Method of Data Analysis

The data which was generated from the research question (hypothesis) one was statistically tested and analyzed using Pearson Correlation to determine the influence of contingency planning on organizational performance at 5 % level of significance.

4. DATA PRESENTATION AND ANALYSIS

4.1 Data Presentation

This aim of the study is to ascertain the influence of contingency planning on organizational performance in hospitality industry, Owerri, Imo State, Nigeria. The primary data were collected and presentation in the order of the research question. Data were collected, tabulated and analyzed using IBM Statistical Package on Social Science (SPSS Version 20). Out of 156 copies of questionnaire distributed to the respondents, only 152 were filled and returned, while the remaining 4 were not returned and used for the analysis.

Table 3: Schedule of Questionnaire Administered and Returned in the Hospitality Industry, Imo State

Item	Frequency	% of Questionnaire
Returned Questionnaire	152	97.4
Unreturned Questionnaire	4	2.6
Total number of Questionnaire Administered	156	100

Source: (Field Survey, 2022).

Table 4: Investigative Questions on Contingency Planning and Organizational Performance

S/ N	Questions	SA	AG	UN	DA	SD	Total
A.	Contingency Planning Tactical Planning (Independent Variable)						
1	My organization is prepared for any eventuality.	62	59	14	11	6	152
2	In times of crises, we train our staff to gain new insight about the virus and take urgent step in protecting our environment.	70	57	5	8	12	152
3	Often times, we undertake a risk assessment in every unit.	58	63	16	6	9	152
4.	In some places where we do not put adequate measures such as hand sanitizers, facemask, our clients do not feel comfortable with us.	70	60	11	8	3	152
5	We have been proactive in reporting any emergency treat to a government response team that respond to emergency calls.	57	61	20	12	2	152
6	Our customers are happy with our administrative quality	69	64	9	1	9	152

	towards providing a clean environment.						
7	We update themselves on a regular basis to keep up with any changes in the environment.	70	67	7	2	6	152
B.	Organizational Performance Organizational Flexibility (Dependent Variable)						
1	Our have excellent administrative system.	60	65	16	8	3	152
2	We have technological devices such as CCTV camera in every unit.	64	71	12	3	2	152
3	The use of CCTV camera is helpful in providing us sensitive information about possible event that may harm us.	55	59	16	9	13	152
4	Most times, our new staff do not handle our customers well and they complain about doing business with us.	76	62	4	8	2	152
5	We offer flexible services to our customers at cheaper rate.	79	64	6	2	1	152
6	Our have enough facilities and infrastructures to meet with customers need.	77	63	3	7	2	152
7	Often times, we review our business model and incorporate new changes that help us to succeed in business.	68	61	8	9	6	152

Source: (Field Survey, 2022).

4.2 Analysis of Research Question One

To what extent do tactical planning influence organizational flexibility?

4.3 Test of Research Hypothesis One

H_{A1}: Tactical Planning has a significant influence on operational flexibility

Table 5: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TCP	152	.00	75.00	24.7619	26.11589
OFX	152	.00	75.00	24.9286	26.47446
Valid N (listwise)	152				

Source: (SPSS Version 20).

Table 6: Correlation Result

		PNG	OFN
PearsonCorrelation (r)		1	.990 **
TCP	Sig. (2- tailed)		.000
	N	152	152
	Pearson Correlation (r)	.990 **	1
OFX	Sig. (2- tailed)	.000	
	N	152	152

Source: (SPSS Version 20)

**** . Correlation is significant at the 0.01 level (2-tailed).**

TCP represent Tactical Planning

OFX represent Organizational Flexibility

4.4 Interpretation and Analysis of Findings

Research hypothesis one was done using Pearson Correlation in table 6 above. The test result showed the value of correlation coefficient of; $r = .990$, $N = 152$ and $P\text{-value} = .000$; which is statistically significant. The correlation coefficient of $+ r$ - value showed that a unit increase of tactical planning contribute to .990 increase in organizational flexibility. When the p -value (.000) was less than the critical value at 5% level of significant, the alternate hypothesis which states that tactical planning has significant influence on organizational flexibility was accepted, while the null hypothesis which states that tactical planning has no significant influence on organizational flexibility was therefore rejected.

5. Conclusion, Recommendations and Further Study

5.1 Conclusion

The purpose of this study is to examine the influence of contingency planning on organizational performance in the Hospitality Industry, Nigeria. The result of research hypothesis one revealed a strong positive correlation between tactical planning and organizational performance. The findings of this result are in agreement with studies of Skipper et al. (2014) which showed that contingency planning contributes significantly to organizational flexibility. The study conclude that contingency planning contributes positively to organizational performance of hospitality industry, Nigeria.

5.2 Recommendations

- I. Hotel owners and management should conduct business impact analysis regularly using PESTEL and SWOT that lead to the development of alternative strategies to mitigate any potential threats or future events that may arise from changes in the economic and political environment.
- II. Firms are advised to conduct Business Impact Analysis understand the demands of the customers and environmental impacts in order to adapt to changing situation.
- III. Managers are advised to use cost and benefit analysis to make rational choices which result in outcomes that aligned with their own personal objectives.
- IV. Nigerian leaders and government officials are advised to developed a contingency plan to undertake risk assessments on social, economic and political activities that has multiplier effect on the economy in order to protect the economy collapsing.

5.3 Study Limitations and Future Research

Every academic exercise is not complete and is subject to constructive criticisms in order to generate knowledge. Future researchers are advised to identify problems from another perspective. The scholar recommends further studies to focus on strategic planning on customer satisfaction.

5.4 Practical Implication of the Study

This research would aid the Nigerian government in developing a contingency plan to undertake risk assessments in order to protect the economy during financial crises and mitigate economic loss. This research would also help the financial sector implement steps to encourage money deposit banks in the country to increase their capitalization bases in order to strengthen the financial industry against liquidity crises. They action plan should also protect the financial industry against fraudulent actions (such as hacking and theft) that could harm clients and corporate performance.

The findings will aid business owners, particularly small and medium companies (SMEs), in developing contingency plans for transitioning from physical to electronic shopping in order to minimize the transmission of the Corona virus from customers to employees. Finally, the outcome of the study would help researchers in this area of study to identify problems from another angle or perspective in order to develop alternative research interest and explore it intuitively.

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