Influence of Strategy Formulation and Implementation on Tourist Destination Performance

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Abstract

Purpose – This study aims to examine the effect of strategy formulation and strategy implementation on improving the performance of tourist destinations, specifically Mount S in West Kutai Regency, East Kalimantan. The research investigates how strategic planning processes influence destination management and performance in an emerging tourism area. Methodology/approach – A quantitative descriptive approach was used, involving data collection through a closed questionnaire with a Likert scale. The survey targeted tourism stakeholders in West Kutai Regency, including government officials, local parliament (DPRD), community members, tourism awareness groups, managers, and tourists. Data analysis was performed using multiple linear regression with SPSS 22 software. Findings – The results reveal that both strategy formulation and strategy implementation have a positive and significant impact on the performance of Mount S tourist destination. The coefficient of determination (R^2) indicates that 76.6% of the performance improvement is explained by these factors, emphasizing the importance of integrated strategy development and execution. Novelty/value – This research makes a significant contribution by exploring the dynamics of strategy formulation and implementation in a developing region of Indonesia, specifically West Kutai Regency. The study fills a gap in the existing literature by examining how these strategic processes can directly enhance the performance of emerging tourist destinations, an area that has been underexplored in the context of Indonesian tourism management.

Keywords: Strategy Formulation, Strategy Implementation, Performance Improvement, Tourism Management,

INTRODUCTION

The tourism sector plays a pivotal role in driving economic growth, fostering the development of various other sectors, and catalyzing socio-cultural transformation within communities. According to (Wijaya *et al.*, 2023), tourism is considered an essential and strategic sector for numerous nations. The global tourism industry has experienced continuous expansion and diversification, establishing itself as one of the largest and fastest-growing sectors worldwide (León-Gómez *et al.*, 2021). The surge in tourist destinations and investments has made tourism a critical driver of export earnings, job creation, business development, and infrastructure (Petit and Seetaram, 2019). While the economic benefits are widely acknowledged, (Cetin and Okumus, 2018) highlight that tourism can also exert negative effects on the environment and local cultures, such as increased pollution and the erosion of traditional practices.

Thus, strategic planning and effective strategy implementation are crucial to ensuring the sustainable development and management of tourist destinations, maximizing their positive impact while mitigating adverse effects on the environment, culture, and other sectors (Febrian and Suresti, 2020); (Obot and Setyawan, 2017). Indonesia, ranked among the top 10 countries with must-visit tourist destinations (Rubiyatno, Diva and Pranatasari, 2022), is home to Mount S, located in West Kutai Regency. The tourism industry in Indonesia has faced significant setbacks, particularly during the pandemic, with visitation levels dropping by 64%, and Mount S seeing a 70% decline (Rubiyatno, Kurniawati and Pranatasari, 2024). However, as tourism recovers, there is a growing optimism about its future, aligned with the increasing focus on sustainable tourism concepts that emphasize social and environmental responsibility (Rubiyatno, Diva and Pranatasari, 2022).

Sustainable tourism management is pivotal, as it involves the integration of visitor needs, industry demands, environmental concerns, and the well-being of local communities (Kumaji, Hakim and Pangestuti, 2021). The World Tourism Organization (WTO) underscores the importance of comprehensive resource management, which balances economic and social needs while ensuring the resilience and integrity of cultural and ecological systems (Kumaji, Hakim and Pangestuti, 2021). Tourism destinations, as defined by the Tourism Research and Development Center of the Ministry of Tourism and Creative Economy of Indonesia, are geographical areas that encompass tourism attractions, facilities, infrastructure, and the communities that interact to create a motivating and enriching tourist experience.

In the case of Indonesia, the diverse array of tourism products—ranging from historical and nature tourism to cultural and culinary tourism—demonstrates the potential to leverage local culture and natural resources as key attractions. As a developing nation, Indonesia continues to explore ways to maximize the benefits of these resources while enhancing tourism offerings (Prastiwi, 2016).

The recovery of the tourism sector presents a significant opportunity for destination managers to engage in strategic planning and design effective development strategies. (Mahmudi, 2019) emphasizes that strategy formulation is a foundational process in achieving organizational goals. A well-developed strategy ensures that the organization moves in the right direction. (Wheelen and J David, 2004) further argue that strategy implementation is integral to the overall strategic management process. Together, strategy formulation and implementation form a cohesive unit that requires consistent execution to achieve desired outcomes. (Steers, 2013) defines performance as the degree to which organizational goals are met, reflecting the actual execution of plans and the attainment of the mission.

Several studies have explored the relationship between strategy formulation, implementation, and organizational performance, yielding mixed results. (Kylaheiko *et al.*, 2016) found a positive and significant effect of strategic planning on performance across various industries and company sizes. Similarly, (Kohtamaki and Kraus, 2012) discovered that participatory strategic planning positively influences personal commitment to strategy implementation, thereby improving organizational performance. Conversely, some studies, such as (Kadri, 2014) and (Sudrajat *et al.*, 2018)), suggest that strategic planning alone does not always lead to improved performance, indicating the complexity of the relationship between strategy and performance.

Research within the tourism sector has largely focused on the economic contributions of tourism and the role of strategic planning in tourism development. (Ginting *et al.*, 2023)) emphasize the importance of community-based tourism and leadership in enhancing tourism resilience. (Dewi, 2022) highlights that quality tourism, marked by optimal service provision and community benefits, is key to sustainable tourism development. (Yusri, 2020) points out that tourism significantly affects various sectors, including hospitality, transportation, and retail. However, studies specifically examining the influence of strategy formulation and implementation on tourism destination performance remain relatively limited.

This study offers a novel contribution by focusing on the formulation and implementation of tourism strategies in the context of a relatively under-researched destination, Mount S in West Kutai. Unlike much of the existing literature that focuses on large-scale or well-established destinations, this research addresses the unique challenges and opportunities faced by a destination recovering from the impacts of the COVID-19 pandemic. Moreover, the integration of sustainable tourism principles in the formulation and implementation of strategies at Mount S provides new insights into how strategic management can be aligned with environmental, social, and economic goals in a post-pandemic context. The study contributes to the limited body of research that explores the direct relationship between strategy execution and destination performance, particularly in regions where tourism recovery is critical for local communities and economies.

This research aims to address this gap by examining the effects of strategy formulation and implementation on the performance of Mount S as a tourist destination in West Kutai, East Kalimantan. Tourism development strategies, such as infrastructure improvements and resource analysis ((A Yoeti, 2014)), are crucial to enhancing the potential of tourist destinations. In the context of Mount S, consistent strategy formulation and execution are necessary to support the recovery of tourism and promote sustainable development, in line with the objectives outlined in Law No. 10 of 2009 concerning Tourism. This study will contribute valuable insights into the relationship between strategy formulation,

implementation, and tourism destination performance, providing a reference for future tourism management and strategic planning efforts in Indonesia and beyond.

LITERATURE REVIEW
Strategy Formulation

Strategy formulation is the process of developing long-term plans to effectively manage external opportunities and threats, while also leveraging internal strengths and addressing weaknesses. According to (Wheelen and J David, 2004), strategy formulation involves several key activities: (1) setting the mission; (2) defining goals; (3) crafting strategies; and (4) establishing policies. (David, 2011) further elaborates that strategy formulation is the process of determining actions needed to achieve organizational goals. These activities include developing a vision and mission, identifying both external opportunities and threats, assessing internal strengths and weaknesses, setting long-term goals, and creating alternative strategies.

The stages in strategy formulation are often categorized into three main phases: the input stage, the matching stage, and the decision stage. The input stage involves the identification of both internal and external factors, including a competitive positioning analysis. Analytical tools like the External Factor Evaluation (EFE) Matrix, Internal Factor Evaluation (IFE) Matrix, and Competitive Profile Matrix (CPM) are employed to summarize the company's current environment and competitive advantages. These tools help in understanding the organization's strategic position, which forms the foundation for strategy development in the subsequent stages.

The matching stage aligns internal factors (strengths and weaknesses) with external factors (opportunities and threats) to generate feasible strategic alternatives. Frameworks like the SWOT Matrix, SPACE Matrix, BCG Matrix, IE Matrix, and Grand Strategy Matrix are used at this stage to explore strategic options. Finally, the decision stage involves selecting the optimal strategy through tools like the Quantitative Strategic Planning Matrix (QSPM), which helps to objectively evaluate strategic alternatives based on key success factors identified in earlier stages.

In the tourism sector, strategy formulation is increasingly being influenced by sustainability considerations. As destinations like Mount S in West Kutai recover post-pandemic, sustainable tourism strategies that integrate environmental, social, and economic dimensions are becoming essential. These strategies focus on balancing tourist needs with the preservation of cultural and ecological resources, ensuring that tourism contributes positively to local communities ((Kumaji, Hakim and Pangestuti, 2021)).

Strategy Implementation

Strategy implementation refers to the process of translating strategic plans into actionable programs, budgets, and procedures. This phase requires changes to organizational culture, structure, and management systems (Hunger and Wheelen, 2012). The successful execution of a strategy involves developing programs that align with strategic goals, allocating budgets to fund those initiatives, and defining procedures to guide the actions of the organization.

(Niswah and Meirinawati, 2015) emphasize that strategy implementation is a process wherein management realizes formulated strategies through the development of programs, budgets, and procedures. For effective implementation, organizations must sequence their activities, ensuring that the execution of strategic plans is aligned with the company's objectives.

Factors influencing strategy implementation include the organizational culture, structure, resource allocation, and readiness of human resources (Kaplan and Norton, 2001); (Gachua and Orwa, 2015). In the context of tourism, effective implementation often involves coordination between multiple stakeholders, such as local communities, governmental bodies, and private enterprises, to ensure sustainable tourism practices. This is especially important for destinations like Mount S, where stakeholder engagement and the alignment of local community needs with tourism objectives are crucial for success.

Further, the integration of sustainable tourism practices in strategy implementation has been highlighted as a key factor in ensuring that the tourism sector benefits both the local economy and environment (Rubiyatno, Diva and Pranatasari, 2022). As such, strategy implementation in the tourism

industry must also focus on environmental protection, cultural preservation, and community development, aligning with broader goals of sustainable development.

Performance

According to (Richard *et al.*, 2009)), organizational performance is one of the most important criteria for evaluating the success of an organization, its actions, and its environment. Performance is a measure of the level of achievement of activities or policies in realizing the organization's goals, objectives, vision, and mission as outlined in its strategic planning.

Organizational performance can be assessed and measured if there are clear criteria or success benchmarks set by the organization. Without goals and targets in place, it is difficult, if not impossible, to determine the level of performance. To assess performance in the public sector, (Dwiyanto, 2006)suggests a set of indicators, which include:

1. Productivity: This concept measures not only the level of efficiency but also the effectiveness of services. Productivity is generally understood as the ratio of inputs to outputs. However, the General Accounting Office (GAO) has expanded this concept to include the outcomes of public services, considering how much of the public service has achieved the desired result. Therefore, productivity is not limited to resource efficiency but also incorporates the effectiveness of the outcomes.
2. Quality: Service quality has become an increasingly important indicator of public sector performance. Negative perceptions of public organizations often arise due to dissatisfaction with the quality of services provided. High-quality services are a direct indicator of effective organizational performance, especially in the public sector, where service delivery can significantly impact the satisfaction of citizens.
3. Responsiveness: This refers to the organization's ability to recognize community needs, prioritize service agendas, and develop public service programs that align with community expectations. In essence, responsiveness reflects the alignment between an organization's services and the needs and aspirations of the community it serves. A low level of responsiveness is often indicated by a misalignment between service offerings and community needs, which signals failure in achieving the organization's goals. Organizations with low responsiveness generally exhibit poor overall performance.
4. Responsibility: This indicator refers to whether the implementation of activities within the public organization is in line with the principles of proper administration or organizational policies, both explicit and implicit. Responsibility may occasionally conflict with responsiveness, as ensuring compliance with administrative principles might delay addressing urgent community needs. However, both responsibility and responsiveness must work in tandem to ensure effective performance.
5. Accountability: Public accountability concerns the extent to which the actions and policies of public organizations are subject to oversight by elected public officials. The expectation is that elected representatives, as part of a democratic process, will act in the best interest of the public. Accountability ensures that organizations remain transparent and answerable for their actions and policies, fostering trust and ensuring that public service delivery meets the needs of the population.

Linking Strategy Formulation, Implementation, and Performance

A growing body of research suggests that there is a significant relationship between strategy formulation, strategy implementation, and organizational performance, particularly in the tourism sector. Studies by (Kylaheiko *et al.*, 2016)and (Kohtamaki and Kraus, 2012) have demonstrated that participatory strategic planning and commitment to strategy implementation are key factors in enhancing organizational performance. Moreover, research by (Ginting *et al.*, 2023)) and (Sabon *et al.*, 2018)) indicates that the tourism sector's performance is strongly influenced by the quality of strategy formulation and the alignment of implementation with long-term sustainability goals.

For Mount S, the interplay between strategy formulation and implementation is critical in achieving long-term success. By integrating **sustainable tourism practices** into both stages of strategy management, this study aims to explore how strategic management can support the recovery and long-term sustainability of this destination.

METHODOLOGY

This study adopts a quantitative descriptive approach to examine the impact of strategy formulation and strategy implementation on improving the performance of tourist destinations, specifically Mount S in Kampung Lakan Bilem, Nyuatan District, West Kutai Regency, East Kalimantan. The aim is to assess the relationships between the formulation of strategies, the implementation of strategies, and the resulting performance of the tourist destination.

Population and Sample

The research population consists of key stakeholders involved in tourism development and management in West Kutai Regency, including government officials, members of the Regional People's Representative Council (DPRD), local communities, Tourism Awareness Groups (Pokdarwis), tourist attraction managers, and tourists. The sample is selected using a random sampling technique to ensure a representative and unbiased sample. Respondents include individuals who have direct involvement in or influence on the tourism industry at Mount S.

The total sample size was determined using Cochran's sample size formula, ensuring sufficient statistical power for testing the hypotheses. The sample size is expected to be robust enough to draw generalizable conclusions while considering the diverse stakeholder perspectives involved in the study.

Data Collection

Data collection is carried out through a structured questionnaire with closed-ended questions using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire is designed to gather responses on the key variables of strategy formulation, strategy implementation, and performance improvement in the context of tourist destination development. The survey items are adapted from previous validated studies in strategic management and tourism performance to ensure reliability and validity.

The questionnaire is divided into three sections:

1. Strategy Formulation: Measures the activities and processes involved in developing long-term strategies for tourism development.
2. Strategy Implementation: Assesses the extent to which formulated strategies are executed in practice.
3. Performance Improvement: Evaluates the outcomes of these strategies in terms of destination performance, including economic impact, tourist satisfaction, and community well-being.

To ensure data reliability, a pilot study was conducted with a small subset of respondents from similar stakeholders in neighboring districts, followed by adjustments to the instrument based on feedback.

Data Analysis

The collected data will be analyzed using Multiple Linear Regression (MLR) to examine the relationships between strategy formulation, strategy implementation, and performance improvement. SPSS 22 software will be used to conduct the regression analysis, allowing for the testing of multiple hypotheses simultaneously. This analysis will enable the determination of the direct and indirect effects of the independent variables (strategy formulation and strategy implementation) on the dependent variable (performance improvement).

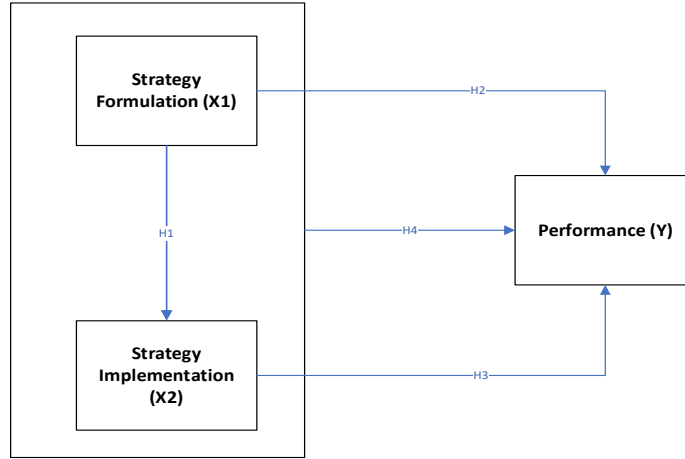The research equation can be seen clearly in the following figure

Figure 1 Research Equation
Source; Analysis Results, 2025

The research model can be represented by the following equation:
Performance Improvement=β0+β1(Strategy Formulation)+β2(Strategy Implementation)+ϵ\text{Performance Improvement} = \beta_0 + \beta_1 (\text{Strategy Formulation}) + \beta_2 (\text{Strategy Implementation}) + \epsilon
Where:
- β_0\beta_0 is the intercept,
- β_1\beta_1 and β_2\beta_2 are the coefficients representing the effect of strategy formulation and implementation, respectively, on performance improvement,
- ϵ\epsilon is the error term.

Based on this equation, the following hypotheses are proposed:
- **H1**: Strategy formulation has a significant effect on performance improvement.
- **H2**: Strategy formulation has a significant effect on strategy implementation.
- **H3**: Strategy implementation has a significant effect on performance improvement.
- **H4**: Strategy formulation and strategy implementation have a significant effect on performance improvement simultaneously.

RESULTS
Effect of Strategy Formulation on Performance
The coefficient of determination (R^2) for the effect of strategy formulation on performance is 0.684, or 68.4%. This indicates that strategy formulation can explain 68.4% of the variation in performance outcomes. The remaining 31.6% is attributed to other factors not examined in this study.

Table 1 Coefficient of Determination of Strategy Formulation on Performance

Model	R *Square*
Strategy formulation → Performance	0.684

Source: Analysis Results, 2025

Base on table 1 Hypothesis testing reveals a positive beta coefficient of 0.395, t-statistic of 10.398 (greater than the critical value of 1.96), and a p-value of 0.000 (less than 0.05). These results demonstrate

that strategy formulation has a statistically significant positive effect on the performance of tourist destinations at Mount S. The regression equation derived from this analysis is as follows:

Table 2 Test Results of the Effect of Strategy Formulation on Performance

Variable	Constant Value	Coefficient Value	t Count	Sig.	Description
Strategy Formulation → Performance	2.245	0.395	10.398	0.000	Influential

Source: Analysis Results, 2025

Base on table 2 These findings align with (Bakker, 2018), who found a positive and significant relationship between strategic planning and organizational performance. This supports the idea that clear and well-structured strategy formulation is crucial in achieving performance improvements in tourist destinations.

Effect of Strategy Formulation on Implementation
The R^2 for the effect of strategy formulation on implementation is 0.665, or 66.5%. This suggests that strategy formulation explains 66.5% of the variation in strategy implementation. The remaining 33.5% can be attributed to other unexamined factors.

Table 3 Coefficient of Determination of Strategy Formulation on Implementation

Model	R *Square*
Strategy formulation → Implementation	0.665

Source: Analysis Results, 2025

Base on table 3 Hypothesis testing for the effect of strategy formulation on implementation shows a positive beta coefficient of 0.232, t-statistic of 9.957 (greater than 1.96), and a p-value of 0.000 (less than 0.05). These results indicate that strategy formulation significantly affects the implementation process. The regression equation is: $Y = 1.685 + 0.232X_1 + 0.05$

Table 4 Test Results of the Effect of Strategy Formulation on Implementation

Variable	Constant Value	Coefficient Value	t Count	Sig.	Description
Strategy Formulation → Implementation	1.685	0.232	9.957	0.000	Influential

Source: Analysis Results, 2025

Base on table 4 These findings are consistent with (Khairina, 2016), who found that strategic planning has a significant impact on strategy implementation, which in turn affects performance outcomes. The results suggest that effective strategy formulation directly influences the execution of plans in tourism management.

Effect of Strategy Implementation on Performance
The coefficient of determination (R^2) for the effect of strategy implementation on performance is 0.798, or 79.8%. This indicates that strategy implementation explains 79.8% of the variation in performance outcomes. The remaining 20.2% is attributed to other unexplained factors.

Table 5 Coefficient of Determination of Implementation on Performance

Model	R *Square*
Strategy formulation → Performance	0.798

Source: Analysis Results, 2025

Base on table 5 Hypothesis testing results show a positive beta coefficient of 1.157, t-statistic of 15.398 (greater than 1.96), and a p-value of 0.000 (less than 0.05). These results indicate that strategy implementation significantly improves performance. The regression equation is: $Y = -2.83 + 1.157X_2 + 0.05$

Table 6 Test Results of the Effect of Implementation on Performance

Variable	Constant Value	Coefficient Value	t Count	**Sig.**	Description
Strategy Formulation → Implementation	-0.283	1.157	15.398	0.000	Influential

Source: Analysis Results, 2025

Base on table 6 This result corroborates the findings of (DJ, Syamsudduha and Rapi, 2020) who demonstrated that the implementation of strategic management has a significant effect on organizational performance. In this study, the execution of the formulated strategies is a key driver of performance improvement in the tourist destination.

Effect of Strategy Formulation and Implementation on Performance Improvement
The R^2 for the combined effect of strategy formulation and implementation on performance is 0.766, or 76.6%. This indicates that both strategy formulation and implementation together explain 76.6% of the variation in performance outcomes. The remaining 23.4% is attributed to other factors not covered in this study.

Table 7 Coefficient of Determination of Formulation and Implementation on Performance

Model	R *Square*
Strategy formulation and Strategy Implementation → Performance	0.766

Source: Analysis Results, 2025

Base on table 7 The hypothesis testing for the combined effect of strategy formulation and implementation on performance reveals an F-statistic of 80.193 (greater than the critical value of 3.35) and a p-value of 0.000 (less than 0.05). These results suggest that both strategy formulation and implementation have a significant combined effect on the performance of tourist destinations. The multiple regression equation is:
$Y = 0.930 + 0.09X_1 + 0.336X_2 + 0.05$

Table 8 Test Results of the Effect of Formulation and Implementation on Performance

Variable	Constant Value	Coefficient Value	F	Sig.	Description
Strategy Formulation and Strategy Implementation → Implementation	0.930	0.09 (X1) 0.336 (X2)	80.193	0.000	Simultaneously influenced

Source: Analysis Results, 2025

Base on table 8 This finding is consistent with (Warsito, 2020)), who revealed that the simultaneous implementation of both marketing and service strategies significantly influences performance. This supports the conclusion that the alignment of strategy formulation and execution is critical for achieving sustainable performance improvements in tourism management.

DISCUSSION

The findings from this research provide significant insights into the relationship between strategy formulation, strategy implementation, and performance improvement in tourism destinations. First, the study confirms that well-formulated strategies positively affect performance ($R^2 = 0.684$) and the successful implementation of those strategies ($R^2 = 0.665$). The combined effect of these factors results in substantial performance improvements, with a high explanatory power ($R^2 = 0.766$).

These results align with the strategic management literature, which emphasizes that both strategy formulation and implementation are vital for achieving organizational success. As highlighted by (Bakker, 2018)) and (Khairina, 2016)), a well-designed strategic plan provides a solid foundation for implementation, while effective execution ensures that intended outcomes are realized.

Moreover, the findings indicate that performance improvement is not solely dependent on strategy formulation or implementation individually but requires a synergistic effect of both factors. This reinforces the importance of an integrated approach to strategic management, where alignment between planning and execution can maximize performance outcomes.

Future research could extend these findings by exploring the influence of external factors, such as market trends and governmental policies, on strategy formulation and implementation. Additionally, investigating the role of leadership and organizational culture in the success of strategy execution would provide a more comprehensive understanding of the mechanisms driving performance improvement in tourism destinations.

CONCLUSION

This study examines the impact of strategy formulation and implementation on the performance of the Mount S tourist destination in West Kutai Regency, East Kalimantan. The results indicate that both strategy formulation and implementation significantly improve performance, both individually and simultaneously. The coefficient of determination (R^2) for the combined effect of strategy formulation and implementation on performance is 76.6%, indicating that these factors explain 76.6% of performance variation, with the remaining 23.4% due to other unexamined factors. These findings highlight the critical role of both strategic planning and its implementation in enhancing tourism destination performance. Further research could explore additional factors influencing performance, such as external environment and community involvement. **Limitation,** While this study provides valuable insights into the role of strategy formulation and implementation in tourism destination performance, it is limited by the focus on a single case study—Mount S. Therefore, the results may not be directly generalizable to all tourism destinations. Future research could expand the scope to include multiple destinations for a broader understanding of the phenomena.

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