

ASSESSING THE EFFECT OF STRATEGIC ALIGNMENT PRACTICES ON CORPORATE SUSTAINABILITY: EVIDENCE FROM MANUFACTURING COMPANIES IN SOUTH-WEST NIGERIA

Emueje Ibini¹, Ernest Monday Ebomah²

*¹Department of Business Administration, Faculty of Management Sciences
University of Delta, Agbor, Delta State, Nigeria*

*²Department of Entrepreneurship and Business Innovation, Faculty of Management
Sciences, University of Delta, Agbor, Delta State, Nigeria*

*Correspondent Author(s) Email/Mobile: emueje.ibini@unidel.edu.ng/+2348030737313;
ernest.ebomah@uniel.edu.ng/+2347031863300*

Abstract

This study assessed the effect of strategic alignment practices on corporate sustainability among manufacturing firms in South-West Nigeria, addressing the limited empirical evidence on how internal alignment mechanisms drive sustainability outcomes in emerging economies. Grounded in Contingency Theory, the study argues that organisational effectiveness depends on the alignment between strategy, structure, and environmental conditions. A cross-sectional survey design was adopted, with a population of 6,600 employees and management staff. A sample of 377 respondents was selected using purposive sampling, and data were collected through a structured questionnaire measured on a five-point Likert scale. Data analysis was conducted using descriptive statistics and multiple regression techniques. The findings reveal that strategic alignment practices significantly influence corporate sustainability. Specifically, strategic clarity ($\beta = 0.164$, $p < 0.05$), cultural alignment ($\beta = 0.310$, $p < 0.05$), and resource allocation alignment ($\beta = 0.487$, $p < 0.05$) all exhibit positive and significant effects, with resource allocation emerging as the most influential predictor. The regression model is statistically significant ($F=206.536$, $p < 0.05$), and the coefficient of determination ($R^2 = 0.641$; Adjusted $R^2 = 0.638$) indicates that 64.1% of the variation in corporate sustainability is explained by the model. The study contributes to theory by extending the application of Contingency Theory to strategic alignment and sustainability in developing economies. Practically, it underscores the need for manufacturing firms to ensure coherence between strategic objectives, organisational culture, and resource deployment to achieve sustainable performance. It is recommended that managers prioritise clear communication of strategic goals, foster alignment-oriented organisational cultures, and adopt efficient resource allocation mechanisms to enhance long-term sustainability.

Keywords: corporate sustainability, strategic alignment practices, strategic clarity

1. Introduction

The escalating dynamism and unpredictability of the global company landscape have markedly intensified the intricacy of organisational administration and the difficulty of attaining sustainable performance. Manufacturing companies, especially in emerging

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nations like Nigeria, under increasing pressure to uphold operational efficiency while guaranteeing long-term economic, social, and environmental sustainability. Notwithstanding the sector's strategic significance, data indicates that numerous organisations grapple with inefficiencies, resource misallocation, and inadequate integration of sustainability principles into fundamental company processes.

The quest of business sustainability has become a paramount priority for both practitioners and scholars. Corporate sustainability encompasses not only short-term financial performance but also environmental stewardship and social responsibility. Karan (2019) underscores that sustainable business approaches amalgamate economic, social, and environmental values to guarantee long-term value development. Achieving sustainability is not automatic; it involves intentional managerial efforts in formulating plans and allocating resources to limit adverse social impacts (Iliemena et al., 2022a, 2022b). Strategic alignment is fundamental to this process, ensuring that organisational priorities, resources, and staff actions are coordinated to meet specified objectives (Gede & Huluka, 2023).

Strategic alignment is widely acknowledged as a crucial determinant of organisational efficacy. It denotes the extent to which an organization's plans, resources, and actions are aligned and directed towards common objectives (Hitt et al., 2020; Dixit et al., 2021). Contemporary studies stress alignment as a dynamic skill rather than a static idea, enabling businesses to adapt to changing environmental conditions, promote innovation, and improve resource utilisation (Wachira et al., 2020; Kim & Seo, 2023).

Empirical research indicates that companies aligning their resources and competencies with long-term strategic objectives are more likely to attain superior performance outcomes (Najem et al., 2024; Dörr et al., 2024). Aligning organisational resources with strategic priorities increases the probability of attaining desired objectives and maintaining competitive advantage (Melesse & Knatko, 2024).

The efficacy of strategic alignment is bolstered by organisational culture and people capital, in addition to structural and resource factors. Organisations that align their cultural values with strategic goals typically attain enhanced coordination, staff motivation, and productivity (Ates et al., 2020). Moreover, staff talent characterized as the aggregate knowledge, skills, and experience of organisational members significantly contributes to reinforcing alignment and improving strategic execution (Hassanabadi, 2019; Dörr et al., 2024). This alignment improves organisational agility, allowing companies to quickly adapt to market fluctuations and capitalise on new possibilities (Hartani et al., 2021; Obomeghia & Onuoha, 2023).

Notwithstanding these theoretical and empirical insights, considerable gaps persist in comprehending how strategic alignment converts into business sustainability, especially within the Nigerian manufacturing sector. In practice, numerous organisations demonstrate a disparity between strategic objectives and operational implementation. Sustainability objectives may be expressed at the strategic level, although they are frequently not adequately integrated into organisational culture or backed by adequate budget allocation. This misalignment leads to inefficiency, suboptimal environmental practices, diminished staff engagement, and inadequate adherence to sustainability requirements. As a result, the expected advantages of sustainability programs are not entirely achieved.

Furthermore, current research on strategic alignment has predominantly concentrated on overall organisational performance or has been carried out in established economies, with insufficient focus on emerging markets like Nigeria. The literature often regards strategic alignment as a general notion, neglecting its distinctive dimensions such as strategic clarity, cultural alignment, and resource allocation alignment and their unique impacts on sustainability results. This absence of contextual and dimensional analysis signifies a significant empirical and theoretical deficiency.

This study examines the impact of strategic alignment methods on corporate sustainability in manufacturing enterprises in South-West Nigeria, focusing specifically on strategic clarity, cultural alignment, and resource allocation alignment. This study addresses the gap by offering context-specific empirical information, so enhancing the knowledge of how strategic alignment influences sustainability outcomes in developing economies.

The aim of this study is to examine the effect of strategic alignment practices on corporate sustainability of manufacturing companies in South-West Nigeria, within the framework of Contingency Theory, which emphasises the alignment between organisational structures and environmental demands. The specific objectives are to:

- (i) Examine the extent to which strategic clarity enhances corporate sustainability, in line with the Contingency Theory assumption that clearly defined goals improve organisational fit and effectiveness.
- (ii) Analyse the influence of cultural alignment on corporate sustainability, with emphasis on how shared values and norms facilitate the internal consistency required for sustainable performance.
- (iii) Evaluate the effect of resource allocation alignment on corporate sustainability, particularly in terms of how the strategic deployment of financial, human, and technological resources strengthens organisational adaptability and sustainability outcomes.
- (iv) Assess the combined (interactive) effect of strategic alignment dimensions on corporate sustainability, in order to determine whether alignment operates as an integrated system rather than as isolated components.

2. Literature Review

Strategic Alignment Practices

Strategic alignment approaches denote the intentional synchronisation of organisational strategies, resources, structures, and activities to attain overarching objectives. Earlier views regarded alignment as a procedural requirement, however contemporary research perceives it as a strategic capacity that allows businesses to shift from inefficient to efficient systems and maintain long-term performance (Sharma & Behl, 2023; Sha et al., 2020). This competence improves internal coherence by aligning managerial decisions, staff actions, and organisational procedures, so enhancing communication, collaboration, and goal achievement (Abanumay & Mezghani, 2022; Chtourou & Ben, 2020).

The literature indicates that strategic alignment is not a unitary concept but rather a context-dependent and complex phenomenon. According to Contingency Theory, organisational performance enhances when internal structures and processes are congruent with situational and external factors (Hanisch & Wald, 2012). Configurational theory posits

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that organisations attain superior outcomes when many organisational elements are concurrently aligned, rather than addressed in isolation (Herd et al., 2018; Younis et al., 2023). These perspectives together transform the conversation from a simplistic notion of alignment to a more sophisticated comprehension that underscores fit, dependency, and contextual significance.

Notwithstanding these theoretical breakthroughs, contradictions in concepts and measurements persist in the literature. For example, initial models characterise alignment broadly as the amalgamation of business strategy, IT infrastructure, and organisational processes (Luftman et al., 1993), whereas subsequent research expands the notion to encompass alignment across functional domains, including procurement, human resource management, and marketing (Knudsen, 2003; Shih et al., 2005; Boudreau & Watson, 2006).

While these viewpoints underscore the extensive agreement, they concurrently engender fragmentation in operationalisation, since disparate investigations employ diverse dimensions absent a cohesive framework. To mitigate this constraint, newer studies increasingly employ a dimensional approach to measurement, concentrating on particular and observable facets of alignment.

This study operationalises strategic alignment using three essential dimensions: strategic clarity (alignment of objectives, responsibilities, and procedures), cultural alignment (congruence of values, attitudes, and organizational behaviours), and alignment of resource allocation (financial, human, and technological resources). This method not only improves empirical measurability but also facilitates a more accurate analysis of how alignment mechanisms affect organisational outcomes.

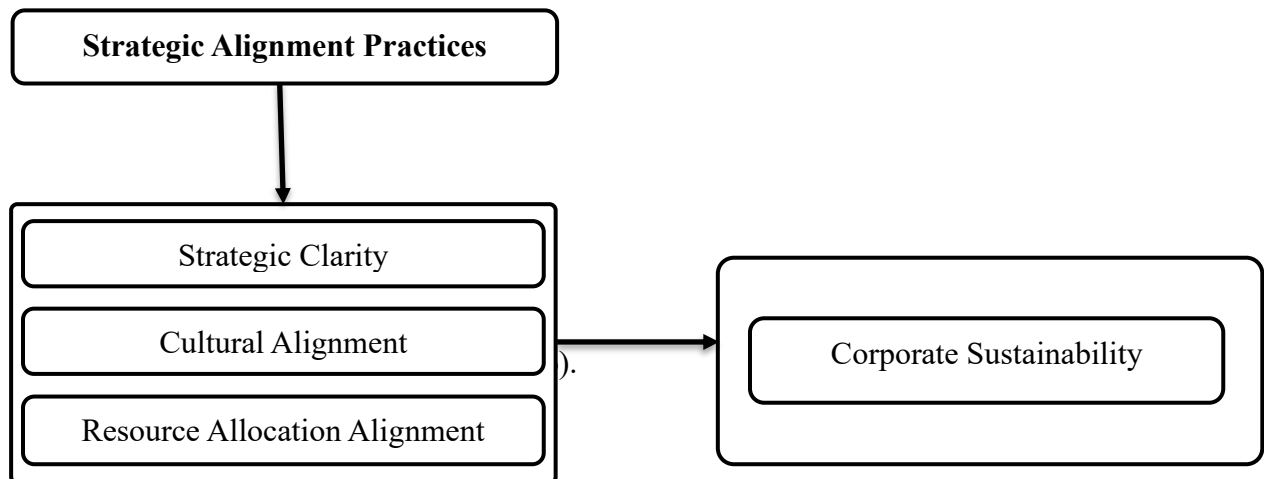


Figure 1: Dimensions of Strategic Alignment

Strategic clarity denotes the degree to which organisational objectives, functions, and processes are distinctly articulated, conveyed, and comprehended throughout all tiers of the organization. Early studies regard it as a communication technique for enhancing employee concentration, however recent views consider strategic clarity as a crucial mechanism for aligning individual conduct with organisational objectives (Smith & Thomas, 2020; Gede & Huluka, 2023).

Strategic clarity operates as a coordinated system that influences how people perceive expectations, distribute effort, and enhance organisational performance, rather

than functioning in isolation. Empirical data indicates that strategic clarity improves motivation, psychological stability, and employee engagement by clarifying expectations and illustrating how individual contributions align with overarching organisational objectives (Kim et al., 2020; Bellamkonda et al., 2021). This suggests that clarity not only enhances performance efficiency but also fortifies organisational cohesion by establishing a shared understanding across hierarchical levels. In this context, alignment arises from the interplay between individual comprehension and organisational framework, rather than solely from managerial commands.

Nevertheless, the research indicates that strategic clarity is multi-faceted, generally comprising goal clarity, role clarity, and process clarity. Clarity of objectives ensures that individuals comprehend organisational aims, hence augmenting devotion to goals and incentive for performance. Role clarity delineates explicit job responsibilities, mitigating ambiguity and enhancing accountability (Ghonim et al., 2020). Process clarity guarantees that employees comprehend the execution of tasks and the interdepartmental workflow, hence improving coordination and collaboration (Onuoha et al., 2016). Anderson and Stritch (2016) further underscore that these variables collectively indicate the degree to which employees comprehend the importance of their activities and their contribution to organisational goals.

From a synthesis standpoint, these dimensions are interdependent and mutually reinforcing. Explicit objectives furnish guidance, defined roles allocate accountability, and procedural clarity guarantees operational efficiency. They establish a systematic atmosphere where individual and collective endeavours are synchronised with corporate objectives.

In empirical research, strategic clarity is usually operationalised using perceptual variables assessed via structured survey instruments. This study measures: goal clarity (the clarity of organisational aims and priorities); role clarity (the understanding of job responsibilities and expectations); and process clarity (the understanding of workflows and operational procedures) (Anderson & Stritch, 2016; Gede & Huluka, 2023). These variables are typically evaluated through Likert-scale replies to gauge employees' opinions of clarity at various organisational levels.

Cultural Alignment

Cultural alignment denotes the degree to which an organization's collective values, beliefs, and behavioural norms correspond with its strategic objectives and sustainability goals. Earlier talks depict cultural alignment as a general harmony between corporate vision and daily operations, but more current viewpoints define it as the congruence between stated principles and real organisational practices (Nilsen, 2023; Maarit, 2023). This indicates that cultural alignment is not simply a symbolic consensus but a behavioural reality that influences the interpretation and execution of strategy at various organisational levels.

Culturally aligned organisations significantly impact organisational effectiveness by shaping staff attitudes, decision-making processes, and adherence to strategic objectives. Empirical data indicates that when organisational members, including management and staff, have common values, it promotes cohesion, diminishes resistance to change, and improves overall organisational performance (Maarit, 2023). Nevertheless, the literature indicates that alignment is not inherent; it necessitates intentional

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reinforcement via leadership practices and organisational systems that integrate shared values into daily operations (Dehghan et al., 2022).

Organisational culture theoretically functions as an integrative mechanism linking diverse organisational components. Carreño (2024) defines culture as encompassing values, attitudes, behaviours, and practices that collectively influence the execution of strategy. Similarly, Gavric et al. (2016) characterise culture as the "adhesive" that unifies organisational processes and impacts long-term growth. In manufacturing contexts, this alignment is crucial, as it guarantees continuous compliance with sustainability rules, ethical standards, and environmental duties throughout all hierarchical levels.

A significant weakness in the current literature is the ambiguity around the operationalisation and measurement of cultural alignment, especially in empirical research. Numerous studies depend on perceptual evaluations of shared values while failing to consistently differentiate between declared culture (formal policies and statements) and enacted culture (observable behaviours). This results in measurement discrepancies and restricts comparison among research.

In empirical research, cultural alignment is generally assessed by perceptual indicators that reflect the extent of congruence between corporate beliefs and behaviours. This study operationalises cultural alignment through: the congruence of corporate values with employee beliefs, the consistency between articulated and real organisational practices, and the degree of shared behavioural norms that support strategic objectives (Nilsen, 2023; Dehghan et al., 2022; Maarit, 2023). These indicators are typically evaluated by Likert-scale survey items, concentrating on employees' impressions of value alignment and behavioural consistency within the organization.

Resource Allocation Alignment

Resource allocation alignment denotes the degree to which an organization's financial, human, technological, and material resources are intentionally distributed in accordance with strategic priorities and sustainability goals. Earlier views define it mainly as an administrative budgeting function; however contemporary study regards it as strategic decision-making tools that influences how well firms convert strategy into action and achieve long-term performance results.

Empirical and theoretical analyses suggest that resource allocation decisions are frequently influenced by managerial orientation, especially in reaction to environmental uncertainty.

Hobfoll et al. (2018) and Paeleman et al. (2024) observe that managers generally employ either conservative or aggressive allocation strategies based on perceived risks and organisational circumstances. A conservative strategy prioritises cost management, decreased investment, and risk mitigation, typically embodying a "wait-and-see" attitude focused on organisational sustainability (Yang et al., 2004). Conversely, an aggressive strategy emphasises proactive investment in growth-enhancing assets, including plant, property, and equipment (PPE), research and development (R&D), and market expansion resources, to achieve competitive positioning and sustained advantage (Wenzel et al., 2020).

A thorough examination of the literature indicates that the distinction between conservative and aggressive strategies is overly simplistic, as actual organisational decisions frequently entail hybrid allocation patterns shaped by industry conditions, resource availability, and sustainability pressures. Boadi-Sarpong et al. (2023) contend that

resource allocation ought to be perceived as an ongoing optimisation process focused on maximising the efficient utilisation of limited resources in the production of products and services, rather than as a fixed strategic decision.

From a strategic standpoint, the alignment of resource allocation is especially crucial in manufacturing organisations, as operational efficiency and sustainability outcomes are largely contingent upon the prioritisation and deployment of resources. Park (2022) underscores that competitive advantage is closely associated with an organization's capacity to both devise strategy and guarantee effective implementation through suitable resource allocation.

Gitau et al. (2020) assert that companies attain enhanced performance by allocating resources in a manner that is both cost-effective and strategically distinct. Empirical data substantiates this perspective, as Sukumar et al. (2020) discovered that investment in R&D and marketing bolsters competitiveness, whilst Qiu et al. (2020) illustrate that equitable distribution among marketing, human resources, and technology fosters sustainable competitive advantage.

Notwithstanding these observations, the literature is deficient in elucidating how the alignment of resource allocation directly influences corporate sustainability results, especially in manufacturing settings within poor economies. The majority of studies emphasise financial performance or competitiveness, while neglecting the environmental and social aspects of sustainability. Moreover, there exists a lack of consistency in the operationalisation of resource allocation alignment, frequently concentrating just on financial investment trends while overlooking the integration of human and technological resources.

In empirical research, the alignment of resource allocation is typically assessed by perceptual indicators that reflect the extent of congruence between resource distribution and strategic priorities. This study operationalises the concept through: the alignment of financial resources with strategic priorities, the suitability of human resource allocation to strategic objectives, and the distribution of technological and material resources to sustainability initiatives (Hobbfol et al., 2018; Boadi-Sarpong et al., 2023; Wenzel et al., 2020). These indicators are generally evaluated by Likert-scale tools that gauge managerial and staff attitudes regarding the efficacy of resource alignment with organisational strategy and sustainability goals.

Corporate Sustainability

Corporate sustainability denotes a business management strategy that facilitates financial success while upholding social responsibility and environmental stewardship. Ilimena-Ifeanyi and Amedu (2025) assert that sustainable business practices seek to mitigate a company's adverse environmental impact, enhance societal benefits, and maximise long-term advantages for stakeholders.

Incorporating sustainable development principles into company activities is crucial to safeguarding the capacity of future generations to meet their fundamental needs without compromising current prosperity (Carmin & De Marchi, 2023). The prevailing consumption and production patterns adopted by governments, industries, and enterprises will dictate the degree to which the Sustainable Development Goals related to resource efficiency, environmental sustainability, and human well-being may be achieved (Blinova et al., 2022).

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Organisations are committed to attaining and preserving sustainability to remain pertinent in the dynamic environment. Businesses confronting sustainability difficulties will experience authentic and inescapable tensions (Blinova et al., 2022). Organisations must adapt to the constantly evolving business environment to endure the challenges it presents, both new and old (Carmin & De Marchi, 2023). To attain and uphold company sustainability, a commitment is necessary (Brink, 2022).

Organisations encountering challenges in environmental volatility, knowledge dissemination, and transformative leadership often express concerns regarding their corporate sustainability performance. For a corporation to ensure long-term sustainability, it must understand the interplay of these components (Zhu et al., 2022). For a firm to thrive in today's unpredictable and uncertain environment, it must prioritise corporate sustainability performance. El-Dabt et al. (2025) and Wongsnuopparat and Chunyang (2021) identify three primary components of company sustainability: social responsibility, economic factors, and environmental considerations. To attain sustainable objectives, a corporation must focus on these three elements.

Contingency Theory

Fiedler's (1964) Contingency Theory provides a clearer comprehension of how internal and external events influence the efficacy and strategy of organisations. According to Farida and Setiawan (2022), the optimal course of action is contingent upon context. Medium and big manufacturing businesses in Nigeria should acquaint themselves with contextual elements, including market dynamics, legal frameworks, and cultural norms, to effectively match their strategies with their specific positions.

AlMujaini et al. (2021) assert that adaptation and flexibility are paramount in this theory and are crucial for medium and large industrial businesses functioning in a perpetually evolving environment. The contingency theory posits that an organization's performance is optimised when its strategy is effectively matched with its external environment (McAdam et al., 2019). This theory posits that alignment with company strategies is essential for optimal performance. This theory posits that organisational performance cannot be attained with a singular management approach or condition.

The compatibility across different elements of an organization's operational system is crucial for enhanced performance and strategic alignment. Proponents of contingency theory assert that no two companies or circumstances are identical, hence no singular management style is suitable for every situation. Nonetheless, it suggests that the system's attributes and the operating system's effectiveness are contingent upon situational and organisational factors.

Dynamic Capabilities Framework

Teece's (1997) Dynamic Capabilities Framework, building on the Resource-Based View (RBV), emphasises the essential role of a firm's capacity to adapt and innovate. Organisations, in alignment with this notion, should periodically replenish and reorganise their most valuable assets. In a swiftly changing market, it is essential for medium and large manufacturing firms to have dynamic capability (Obomeghia & Onuoha 2023). Dörr et al. (2024) emphasise the need of strategic foresight in recognising prospective changes and implementing requisite adjustments to maintain competitiveness.

Empirical Studies

The empirical literature on strategic alignment repeatedly illustrates its significance for organisational success; nonetheless, the evidence is dispersed across sectors, methodology, and conceptual focuses, necessitating synthesis for a more coherent analytical comprehension. Amoni et al. (2025) present a thorough analysis of strategic alignment in NGOs in Northern Kenya through a mixed-methods cross-sectional design. Their findings validate a robust positive correlation between strategic alignment and organisational success, with resource allocation identified as the most significant factor. The study effectively combines quantitative modelling with qualitative insights, demonstrating that contextual factors like leadership adaptability and stakeholder engagement influence alignment outcomes. Despite being methodologically sound, its NGO context restricts direct applicability to manufacturing environments, where operational efficiency and production dynamics vary considerably.

Niguse et al. (2025) similarly expand the discussion among manufacturing firms in Ethiopia by connecting strategic alignment and foresight to competitive advantage, with human capital acting as a mediating variable. The study used structural equation modelling and factor analysis to illustrate that alignment does not function independently but is partially conveyed through organisational capacities. This presents a more sophisticated comprehension of alignment as a multi-faceted influencing mechanism rather than a direct causal variable. The study emphasises competitive advantage instead of sustainability outcomes, resulting in a conceptual gap about the implications for environmental and social performance.

Conversely, Bidmeshk et al. (2025) examine alignment via the lens of systems complexity, defining it as a nonlinear relationship between business processes and information systems. Their application of the Delphi method and recommender system models underscores the technological and structural aspects of alignment, especially in addressing organizational complexity. This study expands the theoretical framework of alignment; nonetheless, its applicability in higher education institutions restricts its significance to manufacturing environments, where resource intensity and sustainability challenges are more significant. Furthermore, its emphasis on system optimization rather than organizational results diminishes its explanatory significance for business sustainability.

Kamuri et al. (2025) illustrate that cultural alignment substantially affects organisational performance in Kenyan state enterprises, with transformational leadership serving as a moderating element from a governance and leadership standpoint. The study demonstrates through regression analysis and cross-sectional survey data that alignment benefits are enhanced within supportive leadership frameworks. This presents a significant methodological insight: alignment effects are not solely structural but depend on leadership dynamics. The study examines cultural alignment in isolation, neglecting to incorporate other characteristics of alignment, such as strategy or resources, so constraining its comprehensiveness.

Iliemena-Ifeanyi and Amedu (2025) investigate sustainable business practices in Nigerian oil and gas companies, highlighting problems related to structure, governance, and external instability. Their findings, while not specifically focused on strategic alignment, imply that misalignment between organisational structures and sustainability objectives hinders value development. The study used descriptive statistics and Z-test

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analysis, which constrains deeper causal interpretation and diminishes its capacity to elucidate how alignment mechanisms affect sustainability results.

Studies on resource distribution further underscore the strategic significance of alignment. Cristofaro et al. (2025) demonstrate, utilising an extensive longitudinal dataset of Italian enterprises, that assertive resource allocation techniques improve survival and growth prospects, especially via investment in non-financial assets. Their utilisation of firm-year records offers substantial empirical rigour, and the results underscore path dependency, wherein initial allocation decisions influence long-term performance trajectories. The study primarily focuses on financial aspects and neglects sustainability dimensions, resulting in a conceptual gap in comprehending the impact of resource allocation on overall business sustainability.

Masya et al. (2022) demonstrate that resource allocation substantially impacts strategy implementation in Kenyan commercial banks through regression analysis in the banking sector. Their findings correspond with extensive evidence that efficient resource allocation improves organisational efficacy. The study largely regards resource allocation as a financial execution mechanism instead of a strategic alignment construct, thereby constraining its conceptual depth.

Hamza and Hasan (2024) analyse many characteristics of strategic alignment such as communication, IT governance, infrastructure, and skills and correlate them with organisational effectiveness through survey-based quantitative analysis. Their findings validate a positive correlation between alignment and performance outcomes. Nonetheless, the study predominantly emphasises IT-enabled alignment, hence limiting its relevance to wider manufacturing contexts where non-technological elements like culture and sustainability are essential.

Gede and Huluka (2023) present evidence from Ethiopian universities indicating that goal clarity, role clarity, and procedure clarity substantially enhance organisational success. Their findings, derived from structural equation modelling, underscore the significance of clarity-oriented alignment dimensions. The educational context and lack of sustainability indicators restrict extrapolation to industrial environments. Haraisa (2022) similarly illustrates that strategy alignment and awareness significantly affect organisational performance in Jordanian industrial enterprises; however, the study emphasises performance rather than sustainability goals.

Three primary trends appear from the analysed studies. Initially, there is evident sectoral fragmentation, as current research encompasses NGOs, banking, education, public institutions, and manufacturing; however, there is a paucity of studies concentrating exclusively on manufacturing enterprises in developing economies like Nigeria. Secondly, a discernible performance bias exists, as the majority of research frame outcomes primarily in terms of organisational performance or competitiveness, while neglecting corporate sustainability across its economic, social, and environmental aspects. Third, measurement inconsistency arises due to the variable operationalisation of strategic alignment across studies, encompassing goal clarity, resource allocation, IT integration, cultural fit, or foresight, which leads to a lack of a consistent framework and restricts cross-study comparability.

A methodological gap remains, as despite the growing application of advanced techniques like structural equation modelling (Amoni et al., 2025; Niguse et al., 2025), numerous research continues to depend on basic descriptive or correlational analysis, thus

undermining causal inference. The interplay of various dimensions of strategic alignment like strategic clarity, cultural alignment, and resource allocation alignment on corporate sustainability in manufacturing firms within developing economies, specifically South West Nigeria, remains inadequately examined. Existing research seldom consolidates these dimensions into a unified sustainability-oriented framework, resulting in a significant empirical and conceptual void that this study aims to fill.

3. Methodology

Research Design

The study adopted a cross-sectional survey research design to examine the effect of strategic alignment practices on corporate sustainability in manufacturing companies in South West Nigeria. This design is appropriate because it enables the collection of data at a single point in time and allows for the assessment of relationships among variables as they currently exist in real organisational settings (without manipulation of variables).

It is particularly suitable for capturing employees' perceptions of strategic clarity, cultural alignment, resource allocation alignment, and corporate sustainability across different organisations in a comparable and standardized manner. However, while the cross-sectional design supports efficiency and breadth of coverage, it inherently limits causal inference and does not capture changes in alignment practices over time.

Population of the Study

The population of the study consists of 6,600 employees and management staff drawn from selected manufacturing companies in South West Nigeria. These respondents are specifically those involved in strategy formulation, operational execution, human resource management, and resource allocation, as they are best positioned to provide informed assessments of strategic alignment practices and corporate sustainability outcomes.

The population frame was developed based on available staff records obtained from participating organisations, although variations in firm size and structure were considered in selecting eligible companies to ensure sectoral representation within the manufacturing sub-sector. Using Yamane's formula for sample size determination, a sample size of 377 respondents was derived. While this provides statistical adequacy for general inference within the defined population, it should be noted that representativeness is dependent on the accuracy and completeness of the sampling frame across selected firms.

Sampling Technique

The study employed a purposive sampling technique to select respondents who are directly involved in strategic planning, operational management, and resource allocation functions within the selected manufacturing companies. The justification for purposive sampling is based on the need to target individuals with specific knowledge of strategic alignment and sustainability practices, rather than general employees with limited exposure to organisational strategy.

This approach introduces potential selection bias and limits generalisability, as respondents are not randomly selected. While this enhances information relevance and depth, it reduces the ability to statistically generalise findings beyond the sampled organisations. The selection of firms was guided by accessibility, organisational willingness to participate, and the presence of structured management systems that support strategic planning activities.

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Data Collection Instrument

Primary data were collected using a structured questionnaire designed in line with the study objectives. The instrument consisted of sections measuring strategic clarity, cultural alignment, resource allocation alignment, and corporate sustainability. Responses were captured using a 5-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), enabling quantification of subjective perceptions.

To enhance methodological rigor, steps were taken to reduce common method bias, which is a potential limitation in self-reported survey designs. These included ensuring anonymity, reducing evaluation apprehension through neutral wording of questions, and separating measurement of predictor and outcome variables within the questionnaire structure.

Validity of the instrument was established through expert review by specialists in strategic management and organisational sustainability, ensuring content relevance and construct appropriateness. Reliability was tested through a pilot study involving 20 respondents from manufacturing firms outside the main sample. Internal consistency was assessed using Cronbach's alpha, with values of 0.70 and above considered acceptable.

Data Analysis Techniques

Data were analysed using descriptive and inferential statistics. Descriptive statistics such as frequencies and percentages were used to summarise respondents' demographic characteristics. Inferential analysis was conducted using multiple regression analysis to examine the effect of strategic clarity, cultural alignment, and resource allocation alignment on corporate sustainability. The choice of multiple regression is justified by its suitability for estimating the individual and combined effects of multiple independent variables on a single dependent variable.

To enhance robustness, key regression diagnostic tests were conducted prior to estimation. These include tests for Normality of residuals, Homoscedasticity (constant variance of errors), Multicollinearity among predictors and independence of errors. These diagnostics ensured that the assumptions underlying regression analysis were not violated. Statistical significance was tested at the 5% level ($p < 0.05$).

It is also acknowledged that while multiple regression provides useful explanatory insights, more advanced techniques such as Structural Equation Modelling (SEM) could offer stronger analytical power by simultaneously estimating measurement and structural models. However, regression analysis was adopted due to its suitability for the study's cross-sectional design and the objective of examining direct relationships among variables.

Limitations

The study recognises that reliance on cross-sectional self-reported data introduces limitations such as inability to infer causality and potential response bias. Additionally, the use of purposive sampling constrains generalisability beyond the selected manufacturing firms. These limitations are considered in the interpretation of findings.

4. Results and Discussion

Out of 377 distributed questionnaires, 351 were returned fully completed, yielding a response rate of 93%, which formed the basis for the analysis in this section.

Table 1
Respondents Demographic Profile

Demographic Variable	Category	Frequency (f)	Percentage (%)
Gender	Male	198	56.4
	Female	153	43.6
Age (years)	18–25	45	12.8
	26–35	140	39.9
	36–45	110	31.3
	46–55	45	12.8
	56 and above	11	3.1
Education Level	SSCE/NCE	50	14.2
	HND/Bachelor’s	254	72.4
	Master’s	45	12.8
	Ph.D	2	0.6
Job Position	Top-level management	40	11.4
	Middle-level management	120	34.2
	Lower-level staff	191	54.4
Years of Experience	1–5	80	22.8
	6–10	140	39.9
	11–15	90	25.6
	16 and above	41	11.7

Source: Author’s Compilation (2026)

The demographic profile of the 351 respondents shows a fairly balanced representation across key characteristics. In terms of gender, 56.4% were male and 43.6% were female, indicating moderate gender diversity among participants. Most respondents were within the 26-35 years (39.9%) and 36-45 years (31.3%) age brackets, suggesting a relatively young and mid-career workforce.

Regarding educational qualifications, the majority held HND/Bachelor’s degrees (72.4%), followed by Master’s degrees (12.8%), SSCE/NCE (14.2%), and a very small proportion had a PhD (0.6%), highlighting a workforce with substantial formal education but few highly advanced degrees. For job positions, over half of the respondents were lower-level staff (54.4%), with middle-level management (34.2%) and top-level management (11.4%) making up the remainder, reflecting a broader participation of operational employees in the study.

Most respondents had 6-10 years of experience (39.9%), followed by 11-15 years (25.6%), 1-5 years (22.8%), and 16 years and above (11.7%), indicating a workforce with a mix of experience levels suitable for providing informed perspectives on strategic alignment and corporate sustainability practices.

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Table 2

Strategic Alignment Practices and Corporate Sustainability Coefficient^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-3.383	.984		-3.436	.001		
Strategic Clarity	.177	.041	.164	4.268	.000	.704	1.420
Cultural Alignment	.429	.055	.310	7.730	.000	.645	1.551
Resource Allocation Alignment	.565	.054	.487	10.540	.000	.485	2.061

Source: Statistical Output (2026)

a. Dependent Variable: Corporate sustainability

The regression results in Table 2 show the effect of strategic alignment practices; strategic clarity, cultural alignment, and resource allocation alignment on corporate sustainability. The findings indicate that all three variables have positive and significant effects on corporate sustainability. Strategic clarity has a coefficient ($\beta = 0.164$, $p < 0.05$), suggesting that clearer strategic direction and objectives contribute positively to corporate sustainability.

Cultural alignment also shows a significant positive effect ($\beta = 0.310$, $p < 0.05$), implying that when organisational culture is aligned with strategic goals, sustainability outcomes improve. Resource allocation alignment has the strongest influence ($\beta = 0.487$, $p < 0.05$), indicating that effective allocation of organisational resources toward strategic priorities plays the most significant role in enhancing corporate sustainability. The collinearity statistics (Tolerance values above 0.10 and VIF values below 10) confirm that there is no multicollinearity problem among the independent variables.

Table 3

Analysis of Variance ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	273.053	3	91.018	206.536	.000 ^b
	Residual	152.918	347	.441		
	Total	425.972	350			

Source: Statistical Output (2026)

a. Dependent Variable: corporate sustainability

b. Predictors: (Constant), resource allocation alignment, strategic clarity, cultural alignment

The ANOVA results in Table 3 reveal that the regression model is significant. The model produced an F-statistic of 206.536 with a significance level of $p = 0.000$, which is less than 0.05. The model provides a good fit for explaining variations in corporate

sustainability, confirming that strategic alignment practices collectively play a critical role in improving sustainability outcomes within organisations.

Table 4

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.801 ^a	.641	.638	.664

Source: Statistical Output (2026)

a. Predictors: (Constant), resource allocation alignment, strategic clarity, cultural alignment

The Model Summary in Table 4 further indicates the strength of the relationship between the independent variables and corporate sustainability. The coefficient of determination ($R^2 = 0.641$) implies that 64.1% of the variation in corporate sustainability is explained by strategic clarity, cultural alignment, and resource allocation alignment, while the remaining 35.9% is influenced by other factors not included in the model. The adjusted R^2 value of 0.638 confirms the robustness of the model, indicating that strategic alignment practices are strong predictors of corporate sustainability.

Discussion of Findings

The findings indicated that strategic clarity ($\beta = 0.164, p < 0.05$), cultural alignment ($\beta = 0.310, p < 0.05$), and resource allocation alignment ($\beta = 0.487, p < 0.05$), has a significant positive effect on corporate sustainability. The findings of the study are consistent with several empirical studies reviewed earlier.

The result shows that strategic clarity significantly influences corporate sustainability aligns with the findings of Gede and Huluka (2023), who reported that goal clarity, role clarity, and process clarity significantly and positively affect organisational effectiveness. Their study emphasized that clearly defined strategic objectives and responsibilities improve organisational outcomes. Similarly, the positive relationship between strategic clarity and corporate sustainability in this study suggests that when organisations communicate clear strategies and goals, employees are better positioned to align their efforts toward long-term organisational success.

The result that cultural alignment has a positive and significant effect on corporate sustainability is also consistent with the findings of Kamuri et al. (2025). Their study established that cultural alignment significantly improves the performance of state corporations. They further noted that when organisational culture supports strategic direction and is effectively communicated to stakeholders, it enhances organisational performance. This supports the present study’s finding that aligning organisational values, beliefs, and norms with strategic objectives strengthens the organisation’s ability to achieve sustainable outcomes.

Furthermore, the finding that resource allocation alignment has the strongest positive effect on corporate sustainability is supported by previous studies. Masya et al. (2022) found that effective resource allocation significantly enhances strategy execution in commercial banks, while Cristofaro et al. (2025) demonstrated that aggressive and well-directed resource allocation strategies improve firm survival and long-term growth. Similarly, Amoni et al. (2025) identified resource allocation as the most influential factor affecting the performance of organisations. These studies collectively reinforce the current

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result that the proper alignment of organisational resources with strategic priorities is critical for achieving sustainable organisational performance.

Theoretically, the results strongly support Contingency Theory, which argues that organisational effectiveness depends on the alignment between internal practices and external environmental conditions. The significant effects of all three alignment dimensions suggest that sustainability in manufacturing firms is largely a function of how well internal strategic mechanisms are adjusted to contextual realities. Additionally, elements of the Dynamic Capabilities Framework are evident in the strong role of resource allocation alignment, indicating that firms that can reconfigure and redeploy resources effectively are better positioned to achieve sustainable outcomes.

While the findings align with existing literature, their contribution lies in demonstrating that in the South West Nigerian manufacturing context, corporate sustainability is most strongly influenced by resource allocation alignment, followed by cultural alignment and strategic clarity. This ordering reflects not only statistical relationships but also contextual realities where resource constraints and operational inefficiencies make resource deployment the most critical determinant of sustainability outcomes.

5. Conclusion and Recommendations

The study shows that techniques of strategic alignment, specifically strategy clarity, cultural alignment, and resource allocation alignment substantially improve corporate sustainability in manufacturing enterprises in South West Nigeria. Resource allocation alignment has proven to be the most significant determinant, demonstrating that a firm's capacity to efficiently deploy financial, human, and material resources towards strategic priorities is crucial for attaining sustainable outcomes. This study underscores the necessity of ensuring that organisational inputs are both accessible and strategically aligned with sustainability-oriented goals.

The findings align with Fiedler's Contingency Theory (1964), which asserts that organisational efficiency is contingent upon the alignment of internal structures and external environmental factors. In the case of Nigerian manufacturing enterprises, this indicates that strategic alignment approaches are most efficacious when they mirror existing market instability, regulatory limitations, and socio-cultural factors. The results thus reinforce the assertion that no universal management strategy ensures sustainable success; instead, outcomes hinge on the effectiveness of organisational strategies in adapting to situational realities.

The study indicates that manufacturing organisations aiming for sustainability should focus on enhancing clarity in strategic communication, fostering supportive organisational cultures, and implementing disciplined, goal-oriented resource allocation. These characteristics combine to augment the organization's capacity to address environmental demands while sustaining long-term value development.

Nonetheless, the study is constrained by its cross-sectional approach, which limits causal inference and fails to account for temporal variations in strategic alignment practices. Moreover, dependence on self-reported questionnaire data engenders the potential for response bias. The research additionally concentrates on specific industrial

companies in South West Nigeria, perhaps constraining the generalisability of the results to other locations or industries.

Notwithstanding these constraints, the study enhances previous information by amalgamating many characteristics of strategic alignment into a unified explanatory model of business sustainability within the setting of a developing economy. It broadens the theoretical application of contingency logic in sustainability research and offers empirical evidence pertinent to managers and policymakers aiming to enhance sustainable performance in manufacturing companies.

Based on the conclusion, the study recommends the following:

- (i) Manufacturing firms in South West Nigeria should institutionalise structured strategic communication systems (such as quarterly strategy briefings, departmental alignment dashboards, and internal communication memos) to ensure that strategic goals, performance expectations, and sustainability targets are consistently translated into operational language understood by employees at all levels. This will reduce ambiguity in execution and strengthen coordinated effort toward sustainability outcomes within resource-constrained and competitive production environments.
- (ii) Management should deliberately embed cultural alignment mechanisms into daily operations by reinforcing sustainability-oriented values through leadership behaviour, performance appraisal systems, and employee reward structures. In practical terms, this includes integrating sustainability indicators into staff evaluation criteria, promoting cross-functional teamwork in production and administrative units, and conducting periodic cultural audits to identify misalignment between stated values and actual workplace practices within Nigerian manufacturing settings.
- (iii) Firms should adopt a structured resource allocation framework that prioritises sustainability-linked investments, particularly in energy efficiency, waste reduction technologies, and workforce capacity development. This can be operationalised through budgetary ring-fencing for strategic projects, the use of cost-benefit evaluation tools before resource deployment, and the establishment of internal resource allocation committees to ensure transparency and alignment with long-term sustainability goals in the manufacturing sector.
- (iv) At the policy level, relevant industrial and regulatory bodies should encourage compliance by introducing sustainability reporting guidelines tailored to manufacturing firms and offering incentives (such as tax reliefs or access to green financing) for organisations that demonstrate measurable alignment between strategic planning and sustainability outcomes.

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