



# An investigation into the constituents of Top Management Support essential for effective projects execution in revenue administrations in SACU

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**TSEKO NYESEMANE\***

North-West Business School, North-West University, South Africa

Email: [nyesemane@gmail.com](mailto:nyesemane@gmail.com)

ORCID: <https://orcid.org/0000-0002-3401-1475>

\*corresponding author

**JAN MEYER**

North-West Business School, North-West University, South Africa

Email: [jan.meyer@nwu.ac.za](mailto:jan.meyer@nwu.ac.za)

ORCID: <https://orcid.org/0000-0002-3677-963X>

**SEBOKA KOPUNG**

Institutional Office, Walter Sisulu University, South Africa

Email: [drsk369@gmail.com](mailto:drsk369@gmail.com)

ORCID: <https://orcid.org/0000-0002-2273-7826>

## ABSTRACT

**Purpose of the study:** It has been established that successful delivery of projects contributes to effective strategy accomplishment, whereas unsuccessful project delivery leads to failure in realising strategy. While studies have explored and discovered factors which contribute to successful project execution, and with Top Management Support consistently ranking high amongst the list of such factors, projects still fail. One possible reason for this failure is the poor understanding of what constitutes Top Management Support. This study seeks to fill the gap in understanding the constituents of Top Management Support by proposing Top Management Support Practices within the realm of project execution.

**Design/methodology/approach:** The study used a qualitative design. Purposeful selective sampling was used to identify research-relevant respondents from the identified organisational structures in the selected cases. Data collection was done through face-to-face, open-ended interviews with ten Project Managers from the selected organisations.

**Findings:** The study revealed 30 Top Management Support Practices across 3 managerial role groupings. These 30 practices are considered essential for the successful delivery of projects. Furthermore, the study revealed that out of the 30 Top Management Support Practices, only 12 were frequently applied, whilst 18 were less frequently applied.

**Recommendations/value:** The study produces activities based on what managers frequently do. The study recommends that these practices be incorporated into Top Management profiles to guide them in their work



towards effective project delivery as well as being used to close identified gaps through personal development plans in the respective identified areas of concern. The practices can also be used as indicators by Project Managers to ensure that they get maximum support from Top Management.

**Managerial implications:** By employing these Top Management Support Practices, Top Management may achieve more success in the delivery of organisational strategy through project execution.

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### Keywords

Project; Project success; Top management; Top management work; Top management support practices.

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**JEL Classification:** M19

## 1. INTRODUCTION

It has been researched that a strategy is a tool that Top Management (TM) uses to deliver its organisational mandate (Mpofu, 2010). It has also been determined that one of the tools of strategy implementation and delivery is project execution (Malambo, 2021). Research in the field of project execution has identified elements considered essential for successful project execution, also referred to as Critical Success Factors (CSFs). Alias *et al.* (2014) defined CSFs as those conditions and variables which, when sustained, maintained, and managed, significantly improve project success. Most project management literature ranks Top Management Support (TMS) high in the list of CSFs across different industries (Young & Poon, 2013). TMS has been referred to as the amount and type of support a Project Manager receives from Top Management (TM) during the project execution journey (Kuesten, 2013). TMS is an always-required and necessary ingredient for project success (Elbanna & Newman (2022).

Notwithstanding this documented importance of TMS in ensuring successful project execution, little research has been carried out to determine the constituents of TMS. In addition, Elbanna and Newman (2022) asserted that there was a puzzling ambiguity about what TMS is. In addition, TMS as a CSF is general and may not be useful in decision-making (Ahmed *et al.*, 2014).

With the understanding of the importance of TMS and its ambiguity, how can those responsible for strategy execution through projects apply TMS? Considering the importance of TMS and the vagueness around it motivated this research. This research also aligns with the observation by Elbanna and Newman (2022), that there is no clear guidance in the literature on what TM ought to do to provide support during project execution.

The purpose of this study was to propose constituents of TMS to fill the gap identified that there is no clear guidance on what constitutes TMS and to test the applicability of these constituents of TMS in revenue administrations in SACU. It seeks to achieve this by asking the question:

- What constitutes Top Management Support Practices (TMSP) in project execution?

Based on the identified gap and problem, the 3 research objectives of this study were; 1. To develop an understanding of the constituents of TMS essential for the successful execution of projects, 2. To discover TMSP primarily employed during project execution in revenue administrations in SACU, 3. To establish those TMSPs considered essential for the successful execution of projects in revenue administrations in SACU, and 4. To propose a conceptual framework for effective project delivery which incorporates the proposed TMSP.

The research question is resolved by firstly perusing the extant literature on TM work through existing theories of managerial work. A proposal of a set of practices based on the Roles Approach as espoused by Mintzberg (1973) and as adapted by Mech (1973), is made to develop TMSP for the successful delivery of projects. The applicability of these practices is then tested by engaging and exploring the views of practising Project Managers in two case studies, namely two revenue administrations in the Southern African Customs Union (SACU). Revenue administrations are functional organisations established to assess, collect, and account for all revenue due under a country's tax laws and to play an advisory role to the government on required changes to tax laws and fiscal policy in general (Fjeldstad & Moore, 2009).

The next section of the article discusses the theoretical framework and the relevant literature and highlights the proposed TMSP. After that, a highlight of the research design and methodology used is given, followed by a discussion of the findings and the recommendations and the conclusion.

## **2. LITERATURE REVIEW**

This section adopts the definitions of projects and project success factors and uses managerial roles theory to develop and test a framework for TMSP for the successful delivery of projects.

### **2.1 Understanding projects and project management**

The literature on project management shows various definitions of what constitutes a project. According to the Project Management Institute (2017), a project is defined as a temporary endeavour undertaken to achieve a specific objective, product, or service through a unique

set of interrelated tasks and the effective utilisation of resources. Organisations execute projects as part of delivering on their strategy, and successfully delivering on a project leads to strategy realisation (Hyväri, 2016; Musawir *et al.*, 2020; Brito & Medeiros, 2021).

A project is a vehicle towards reaching a future state by achieving tangible goals (Musawir *et al.*, 2020). It has been demonstrated that a successful project is one which satisfies the three constraints of cost, time, and scope (Lam & Adeleke, 2020). Sebestyen (2017) and Hussein (2019) have shown that there is a need to expand the definition of project success to include other elements and benefits of strategic importance beyond these constraints. This is especially so because the definition of project success may differ based on industry, organisation, project manager or team (Berssaneti & Carvalho, 2015; Sastoque-Pinilla *et al.*, 2022).

Factors that enhance project success are independent variables that increase the likelihood of success and those elements of a project which, when influenced, resulting in the likelihood of a project being a success (Müller & Jugdev, 2012). Whilst these factors are many and similar in understanding to the CSFs, TMS features prominently among the factors contributing to project success (Müller & Jugdev, 2012; Hyväri, 2016; Santos *et al.*, 2019). TM's role is both essential and critical; they create the required conditions to promote project success by defining the project and resourcing it (Santos *et al.*, 2019). Sudhakar (2016) has shown that determining how resources are used is one of the prerequisites for the effective execution of projects. A project implemented in an environment where TM allocates all projected and required resources gives the necessary direction, and provides timely decision-making is likely to be successful (Madanayake *et al.*, 2009). Other studies which highlight the importance of TMS as a critical factor include Ekrot *et al.* (2016), Brem and Wolfram (2017) and Kemei *et al.* (2018), amongst others.

While it has been established that TMS is important in project execution, there still exists a puzzling ambiguity about what TMS is, with very little research done in this area (Banihashemi *et al.*, 2017). In practice, this ambiguity leads to difficulty in TM supporting project execution (Mpofu, 2010). To guide TM on measures to take in support of projects, Zwikael (2008) presented 17 critical Top Management Processes in the execution of IT projects. Furthermore, Madanayake *et al.* (2009) identified 9 elements in the relationship between TM and Project Managers (PMs) which contributed toward effective Top Management Support. Another study identified TM roles which greatly influence the success of Information Technology and Systems projects (Madanayake, 2014). Despite the findings from these studies, the level of

project performance is still not sufficient (Zuofa & Ochieng, 2014). Therefore, There is a need to conduct research in this area of TMS (Banihashemi *et al.*, 2017).

## **2.2 Understanding Top Management (TM), Top Management Work (TMW) and Top Management Support TMS)**

It has been shown that TM includes the Chief Executive Officer and other top executives, namely Strategic Management, Middle Management, Operational Management, and Organisational Leadership, The Executives who are heads of functions and who formulate and oversee strategy implementation (Madanayake, 2014; Alzayed & Abdulwahed, 2022).

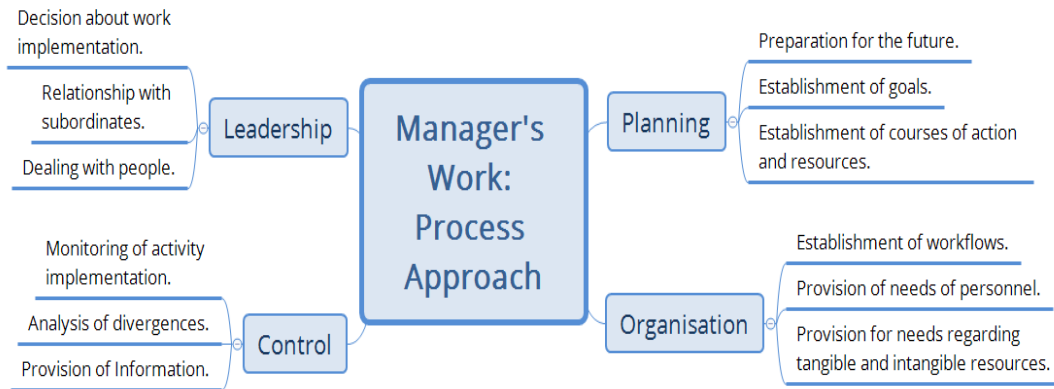
### **2.2.1 Understanding Top Management Work and Top Management Support: the process approach**

According to de Oliveira *et al.* (2015), the process approach seeks to answer the question of “what activities managers carry out”. As de Oliveira *et al.* (2015) put forward, this approach highlights the work a manager does through the general functions of Planning, Organising, Leading and Controlling. Also referred to as the process approach managerial work, Figure 1 highlights these functions, each with its construct and description.

### **2.2.2 Understanding Top Management Work and Top Management Support: the role approach**

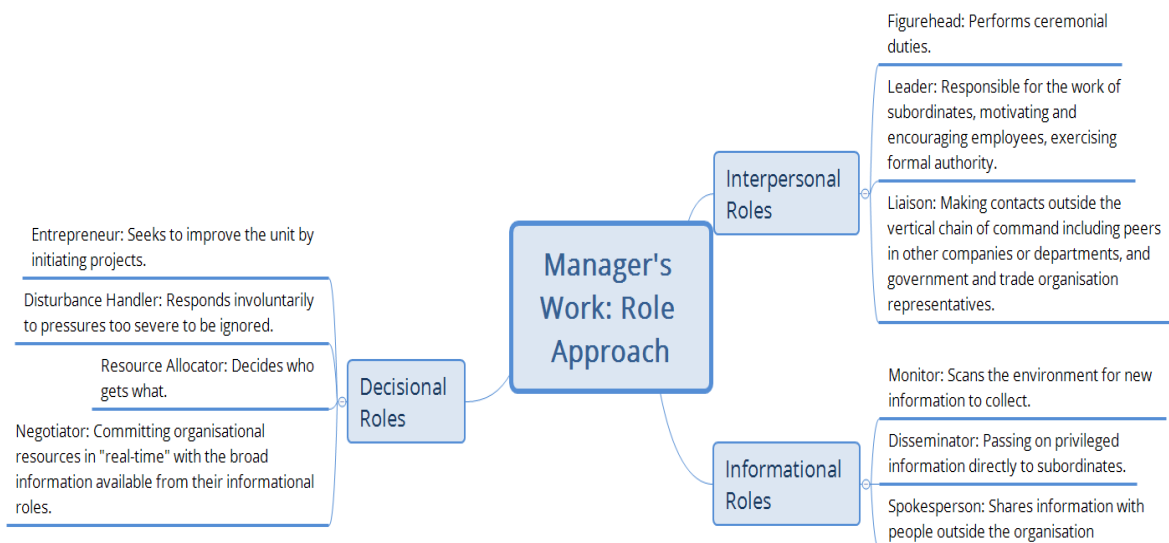
The term ‘role’ refers to the type of behaviour expected of an individual and is always associated with their social position or social status (Van der Horst, 2016). The role approach to managerial work emerged from the work on managerial roles, which was eventually developed into a theory by Mintzberg, culminating in his publication in 1973. Mintzberg (1973) concluded that Managers exist to fulfil 10 roles categorised into 3 main groups; Interpersonal Roles, Informational Roles and Decisional Roles, as highlighted in Figure 2.

Figure 1: The process approach (with constructs) to a manager's work



Source: de Oliveira *et al.* (2015)

Figure 2: The role approach to a manager's work

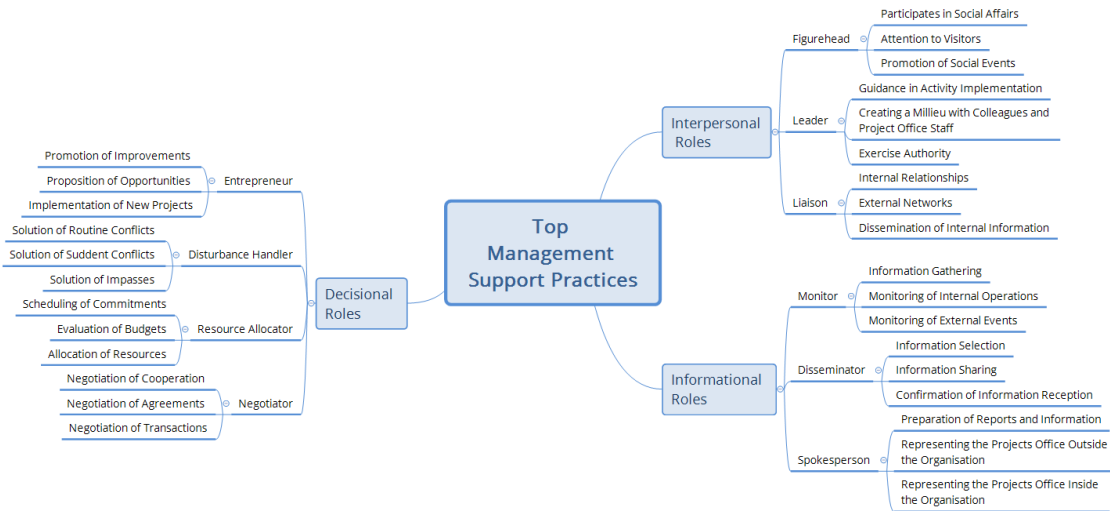


Source: Mintzberg (1973)

### 2.2.3 Mintzberg's Managerial Roles with Constructs

In a further exploration of Mintzberg's Managerial Roles, Judson (1981), West and Anderson (1996), and Mech (1997) adapted a breakdown of these managerial roles into constructs and applied them to academic research. We also adapt these roles through their constructs and apply them to project management studies. Figure 3 showcases these constructs, which have been termed practices in this research.

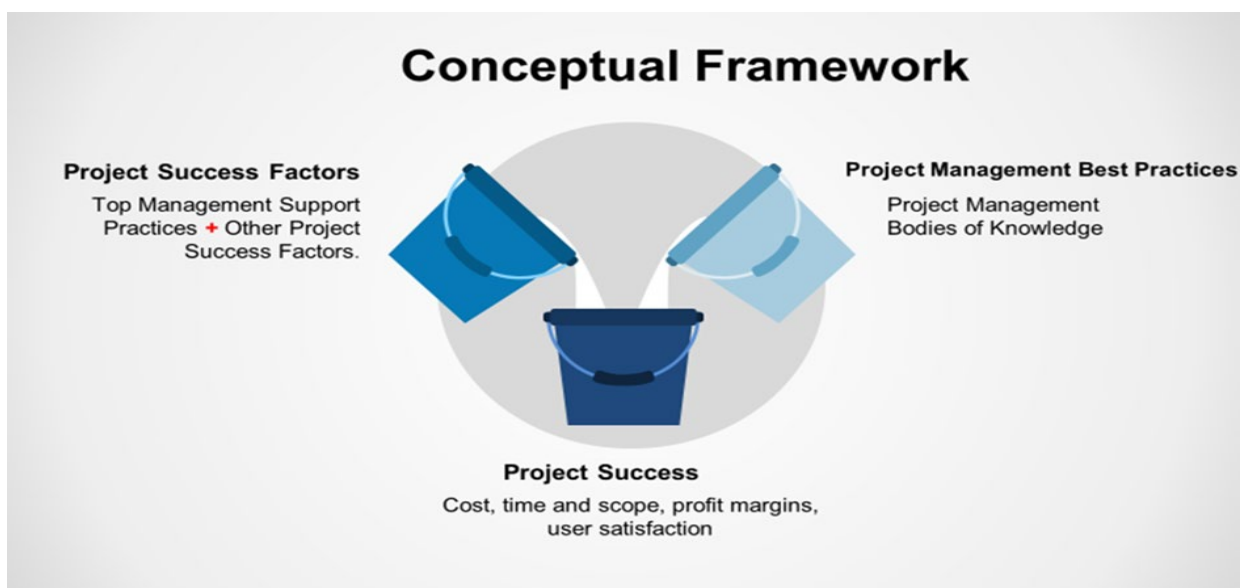
Figure 3: Top Management Support Practices



Source: Mech (1977)

Based on the preceding understanding of projects, projects' success includes the CSF of TMS, managerial work and the proposed constituents of TMS. Therefore, a conceptual framework is proposed depicting these elements' contribution towards the successful execution of projects, as presented in Figure 4, whereby the constituents of TMSP are made up of practices against each role, presented in Figure 4.

Figure 4: Conceptual framework



Source: Authors' own compilation

To sum up, Figure 4 depicts the proposed project success schematic. The conceptual framework is based on the literature on CSFs for project success. In this framework, project success, comprising cost, time, scope and other benefits of strategic importance, which may include profit margins, user satisfaction and others, is a result of a combination of project management bodies of knowledge and project success factors. Project management bodies of knowledge comprise those accepted project delivery methodologies, including the traditional and agile methods.

### 3. METHODOLOGY

The research problem driving this paper was the absence of specific activities constituting Top Management Support applicable in the delivery of projects in Revenue Administrations in SACU. This study is inherently exploratory. It is concerned with exploring, informing, and advancing knowledge in business practice (O’Cathain *et al.*, 2010). The main research question for this study was: “What constitutes Top Management Support Practices for successful project execution in revenue administrations in SACU?”

Pursuant to the assertions by Ismail *et al.* (2017), a pilot study was conducted to fine-tune and adjust the research protocol. The feedback from the pilot was used to consolidate the final research protocol. Following the pilot, the main research was undertaken. This study subscribed to the practice of informed consent as espoused by Saunders *et al.* (2019). Ethical standards were maintained at all stages of the research. Furthermore, the relevant faculty of a large South African public university approved this research and issued it an ethics certificate. During data collection, correspondents were informed of the aims of the study and their consent was sought. This guaranteed their confidentiality and rights.

To ensure that those participants who understood best the phenomenon under study in selected organisations were interviewed, the researcher adopted the use of purposive sampling to identify research-relevant respondents (Campbell *et al.*, 2020). The unit of analysis was identified as Project Managers, as described by the Project Management Institute (2017). The study’s sample size was 10, comprising 4 from Botswana Unified Revenue Services (BURS) and 6 from Lesotho Revenue Authority (LRA), as highlighted in Table 1. According to Saunders *et al.* (2019), when respondents repeat the same information in qualitative research, it means that saturation has been reached. It has been argued by Hennink and Kaiser (2022) that saturation usually occurs between respondent number 9 and respondent number 17. Mwita (2022) points out that saturation signals to the researcher that data collection must stop. In this research, saturation occurred at response number 10, at



which point the researcher halted the data collection leg of the research. SACU comprises 5 members, and owing to the time required and the financial requirement to undertake the study in the 5 administrations, the researchers decided to study only 2 administrations. However, the cross-country and revenue administration results are representative of SACU, noting that these revenue administrations have similarities in strategy, including having undertaken a common regional bloc modernisation journey. Data collection followed semi-structured, one-on-one interviews carried out using a conversational mode according to an interview protocol (Bertels & Lawrence 2016). The interviews, each averaging 60 minutes, took place in the participant's chosen locations, mainly their offices. They were conducted in the English language and were audio recorded. Table 1 showcases the number of participants per organisation that being BURS and LRA.

**Table 1: Participants' profile**

Organisation	Total Number of Respondents
Botswana Unified Revenue Services (BURS)	4
Lesotho Revenue Authority (LRA)	6

Source: Authors' own compilation

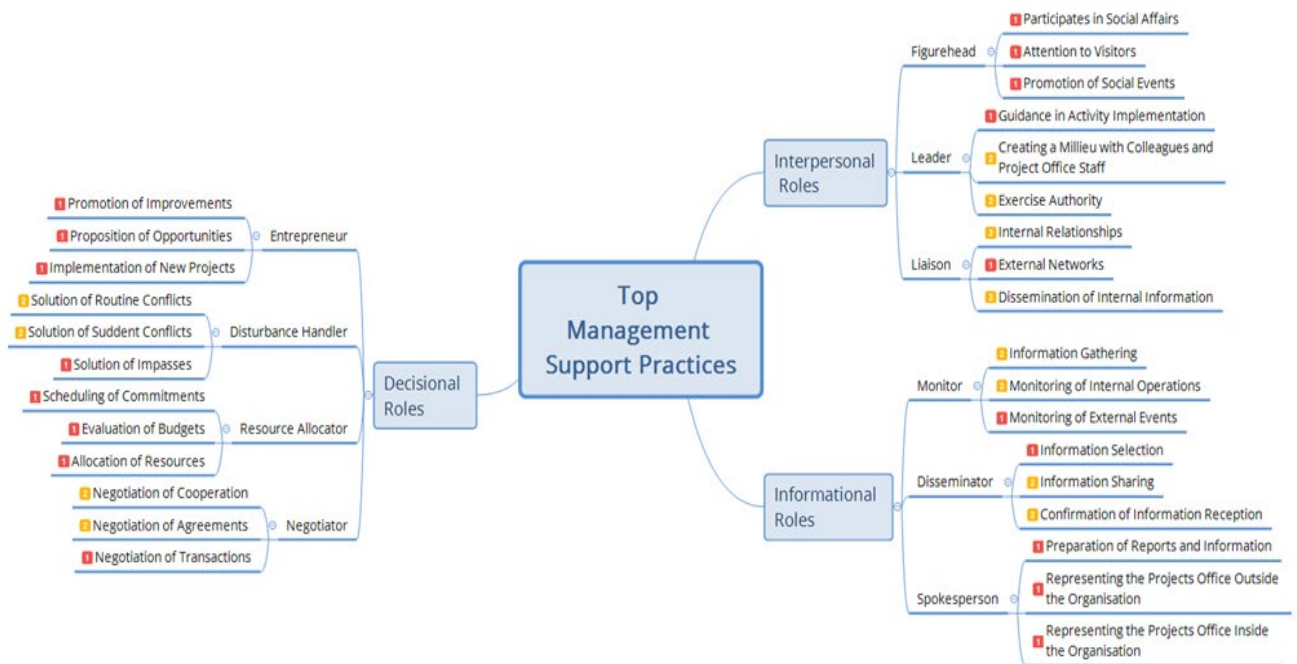
The initial step in analysing data concerning this research study was transcribing the interview recordings. The second step involved verifying the transcriptions to safeguard the accuracy and assure that the data were trustworthy. This conforms with the conclusions by Welman *et al.* (2005), who maintained that audio tape recordings should be transcribed to text as handwritten notes before further processing. This phase of the study followed the views of Maguire and Delahunt (2017) on data analysis and adopted thematic analysis to make sense of the data. In analysing the data, Braun and Clarke (2006), a 6-step technique was adopted. The study adopted Tracy's (2010) "Eight Big-Tent criteria for excellent qualitative research" to guarantee and provide the required quality and rigour. According to Tracy (2010), the 8 indicators of good qualitative research are a worthy topic, rich rigour, sincerity, credibility, resonance, significant contribution, ethics, and meaningful coherence.

## 4. RESULTS

This study proposes that successful project execution is achieved through applying project management best practices which are carried out in combination with Critical Success Factors. These Critical Success Factors comprise TMS and other Critical Success Factors. The interview followed two directions; firstly, it found from respondents that TMSP was

observed as being inherently present in TM in revenue administrations in SACU. Secondly, the study sought to find out from respondents those TMSP considered important, whether performed or not, for the successful execution of projects in revenue administrations in SACU. The participant's views were common across the cases. Participants believed that the proposed practices were essential for ensuring effective project delivery and that they constituted TMS. However, based on the participants' views, it is evident that whilst TMS, through their exercising of the identified practices, is significant in ensuring the effective delivery of projects, some TM does not exercise some to most of these practices. In line with the participants' comments, Figure 5 highlights those practices considered as more practised frequently (highlighted by the number 2) against those considered as less practised (highlighted by the number 1).

Figure 5: TMSP frequently executed against those TMSP rarely executed



Source: Author's own compilation

The participants' views through their responses re-affirm the observation by Mpfu (2010), that whereas TM may be aware that they should support project execution, they do not know what they are expected to do to support it. Furthermore, these findings confirm the opinion of Young and Jordan (2008), who concluded that the practicality of an organisation's life is that TM is often unable to fully support every project. Table 2 provides a snapshot of the participants' views from two directions, 1. on those TMP practices observed as being

inherently present in TM in revenue administrations in SACU, 2. on those TMP considered important, whether practised or not, for the successful execution of projects in revenue administrations in SACU. These views are aligned with the managerial roles initially espoused by Mintzberg (1973), which formed the basis of determining TMSP in this study

**Table 2: Snapshot of participants' view**

Role	Construct	Participants view
Figurehead	Participation in social affairs.	<p>a. <i>“Top management may attend activities depending on the priorities. Sometimes they prioritise other activities over project-related events. Since Project Managers are subordinates, they are made to attend these activities without the support of Top Management because project success is their responsibility”.</i></p> <p>b. <i>“Top management should have a collaborative multifunctional team such that there is cross-pollination of knowledge on projects. This function should not only comprise steering committees.”</i></p>
	Attention to visitors.	<p>a. <i>“Meeting external stakeholders is at the discretion of individuals in top management. If according to him/her, there are other pressing issues he/she will prioritise those over meeting with external stakeholders”</i></p> <p>b. <i>“The organisation should develop a framework which acts as a guide Top Management meeting with visitors”.</i></p>
	Promotion of social events.	<p>a. <i>“Top management will do anything and everything possible to avoid being associated with the project”.</i></p> <p>b. <i>“Being more involved in project execution and oversight and initiating ceremonial social events as part of change management process at the project conception, execution and closure”.</i></p>
Leader	Guidance in activity implementation.	<p>a. <i>“No proper guidance is given to Project Managers in the implementation of project activities leading to one’s wondering how the particular project was conceived in the first place because, for some projects, the initial stages of project implementation come way after the start of the project”.</i></p> <p>b. <i>“This is important especially when the organisation has decided to take a project management approach towards strategy implementation”.</i></p>
	Creating a constructive milieu with colleagues and project staff.	<p>a. <i>“Top Management is hardly ever involved with project staff, nor do they get an opportunity for discussions of the progress, or feedback, either positive or negative” and “Top management involvement is mainly when there is a problem or a complaint”.</i></p> <p>b. <i>“Regular engagements between Top Management and the project will go a long way to creating a conducive environment for discussions and positive criticism of issues” and “waiting until things gone wrong does not help at all”.</i></p>

Role	Construct	Participants view
	Exercise of authority.	<p>a. <i>“Top Management’s philosophy is normally that of just throw them in the deep end and they will find their way out”.</i></p> <p>b. <i>“Top Management should undertake frequent staff meetings and ensure that there is an increase in face-to-face interactions”.</i></p>
Liaison	Internal relationships.	<p>a. <i>“Top Management only participate in structured project-related meetings and do not go out of their way to build internal relationships”.</i></p> <p>b. <i>“They should strive to have informal meetings in the form of either lunches or dinners where discussions are carried out in a more relaxed setting which, in turn, will result in teamwork development and bonding between both the projects staff and top management”.</i></p>
	External networks.	<p>a. <i>“External contacts and relationships are only established when they relate to financials, otherwise most contacts and relationships are established and maintained by project managers”.</i></p> <p>b. <i>“Top Management should act as project champions and implement project-related communication and change management frameworks”.</i></p>
	Dissemination of internal information.	<p>a. <i>“If the project does not draft an update, say in a newsletter, and submit it to top management for signature, then there is no information dissemination, and top management will not even seek to find out why that is so.”</i></p> <p>b. <i>“As Top Management disseminates information within the organisation, even for projects whose consumers are external stakeholders, staff will in turn then also act as change agents and communicate the benefits of the project to external stakeholders”.</i></p>
Monitor	Information gathering.	<p>a. <i>“They do not gather or classify project-related information.”</i></p> <p>b. <i>“They need to engage with Project Managers, and do so on a regular basis, to comprehend the project progress as well as noting challenges so that they can undertake appropriate research to assist and guide the Project Manager overcome challenges and hurdles.”</i></p>
	Monitoring of internal operations.	<p>a. <i>Top Management would always be involved in adjusting and making changes; for example, in a project which could not deliver all the functionality before the set go-live date and Top Management decided to go-live with a minimum viable product while additional functionality was being developed on a continuous basis”.</i></p> <p>b. <i>“Top Management need to be aware of the project in terms of its objectives and where its deliverables are at any particular time so as to make informed decisions and on time.”</i></p>
	Monitoring of external events.	<p>a. <i>“Top Management do not bother themselves to monitor what is happening outside of the organisation in relation to projects”.</i></p>

Role	Construct	Participants view
		b. <i>Top Management should engage the use of monitoring and evaluation tools which will assist them keep oversight of events relevant to organisational strategy through project work."</i>
Disseminator	Information selection	a. <i>"Top Management are particular about the information to be shared with staff to the extent that such information has to be approved at that level of Top Management."</i> b. <i>"They appreciate project communication plans, messages to be communicated, the timing to communicate and the timing to review messages where necessary."</i>
	Information sharing.	a. <i>"Where top management do share information, most often it is late, or it is not shared periodically. On projects related to organisational human talent, though, there is information sharing."</i> b. <i>"Top Management needs to develop and own project-related communication plans and commit to the execution of such plans."</i>
	Confirmation of information reception.	a. <i>"The responsibility of communication rests with the project teams; where Top Management do communicate, they are greatly assisted by the project team",</i> b. <i>"They should also strive to establish clear links between project implementation and business through a consistent consultative and collaborative mechanism between the project teams and business."</i>
Spokesperson	Preparation of reports and information.	a. <i>"Top Management left it to the project team to discuss all project-related matters with their role being only to meet and greet."</i> b. <i>"Top Management needs to continually engage with stakeholders as project champions. For this to be achieved, Top Management should be close to the project to understand it fully".</i>
	Represents the project office outside of the organisation.	a. <i>"Do not find it their responsibility or their role as ambassadors of the organisation and change agents to talk about and represent projects."</i> b. <i>"Top management are project champions, and they should regard themselves as project spokespersons and they should be familiar with project-related information; past, present and future."</i>
	Represent the project office inside the organisation	a. <i>"Top Management assuming the duty of representing the office always needs someone from the project team to support them".</i> b. <i>"Top Management need to be familiar with projects to be able to discuss projects and have the right confidence to discuss projects."</i>
Entrepreneur	Promotion of improvements.	a. <i>"Top Management do change workflows or cause workflows to change to improve productivity of project actions. This is usually done when the project manager reports on project progress."</i> b. <i>"This requires that they in turn fully understand the project and relate it to the strategic intent it is seeking to meet."</i>

Role	Construct	Participants view
	Proposition of opportunities.	<p>a. <i>“In most cases, however, conventional project management practices are used to deliver projects in the organisation with no intervention for improvement coming from Top Management.”</i></p> <p>b. <i>“They need to fully understand the project portfolio” as well as “ensuring that organisations subscribe to project management bodies to get documentation on project innovation tools and either attend or let their teams attend project-relevant conferences.”</i></p>
	Implementation of new projects.	<p>a. <i>“This is done as part of time set strategic outlooks and planning. This scanning is sometimes shallow, though, leading to oversights in planning which are only realised mid-way through project execution.”</i></p> <p>b. <i>“They should live the culture of innovation and continuous improvement, also undertake, thorough research and analysis, to inform the emergent strategic direction as may be necessary.”</i></p>
Disturbance handler	Solution of routine conflicts.	<p>a. <i>“Top Management is not eager to solve subordinates’ conflicts emanating from an everyday situation. An example would be in project ABC where the IT expert put minimum effort in his stream activities leading to the project missing milestones and with top management not stepping in to assist in having the issue resolved even after getting numerous reports.”</i></p> <p>b. <i>“They need to build and maintain relationships, including informal relationships, with the project team. Such relationships will make it easy for them to identify areas prone to result in conflicts and proactively to deal with those and ensure that there are no conflicts. In situations where conflicts do arise, they need to be swift and assist the Project Manager and his team to have such issues resolved so that there is no impact on the project.”</i></p>
	Solution to sudden conflicts.	<p>a. <i>“In most cases the Project Manager is left alone to resolve clashes and fights.”</i></p> <p>b. <i>“They need to be consistently present to the extent possible, by setting up monitoring visits, both planned and unplanned, and putting themselves in a position to know possible high conflict prone areas in business so as to address them accordingly.”</i></p>
	Solution of impasses.	<p>a. <i>“They need to put stop to misbehaviour within the project office and in the organisation to resolve impasses notably because such issues are the final straw when the project would have hit a dead-end”.</i></p> <p>b. <i>“The ideal situation is for clashes and fights to be resolved before they make project work stop since these impacts negatively on the overall project delivery and in strategy attainment.”</i></p>
Resource allocator	Scheduling of commitments.	<p>a. <i>“There is allocation of financial and human resources and allocation is usual made before the projects starts”.</i></p>

Role	Construct	Participants view
		b. <i>“Instead of just allocating so as to be seen as having done so they need to deploy capable human resources, and they need to plan for resource deployment through maintaining the planning process and/or finding improvements in the process through continuous reviews for efficiency and relevance.”</i>
	Evaluation of budgets.	a. <i>“Revenue administrations have structures responsible for appraising and selecting projects, and during strategy development Top Management does prioritise project investments”.</i> b. <i>“In addition to prioritisation that occurs as part of strategic planning, Top Management should anticipate emerging issues which may warrant strategic shift and be willing to analyse and select afresh as necessary. There should be time set intervals for evaluation and reporting so as to re-plan and re-direct as necessary”.</i>
	Allocation of resources.	a. <i>“They do assign and distribute resources comprising financial and human resources. They however tend to keep on requesting back some human resources and allocating other tasks to them thereby leading to instability within the project these resources work in.”</i> b. <i>“The human resources allocated to projects on a full-time basis should not be burdened with day-to-day office activities. Top Management should therefore be willing to outsource project resources temporarily from outside of the organisation as may be necessary”.</i>
Negotiator	Negotiation cooperation.	a. <i>“In cases requiring them to represent the project, Top Management is not interested and would rather direct the project team to do so”.</i> b. <i>“Their role profile should specifically spell out that they need to represent the project office at various non-routine discussions or negotiations as part of their day-to-day work, which is harnessing all efforts toward the attainment of the set strategy.”</i>
	Negotiation agreements.	a. <i>“They hardly participate and relatively ineffective in negotiations.”</i> b. <i>“They should play a mediator role to understand both sides and help reach win-win solutions and agreements, noting that their role in to ensure that project implementation is a success no matter what comes up in the environment”.</i>
	Negotiation transactions.	a. <i>“During one major project they negotiated and came to agreement with external Users to change certain procedures but in another project, they failed to negotiate with the IT department for the allocation of IT resources to the project therefore greatly negatively impacting in a negative way”.</i> b. <i>“The project office should develop stakeholder management and a coordination framework and map it against the issues log to enable top management to note those issues requiring the clearing of the path through negotiations.”</i>

Source: Authors' own compilation

## 5. DISCUSSIONS

Kemei *et al.* (2018) expressed the view that TM's roles include offering support to subordinates through resource provision, participation, and involvement. Likewise, projects require resources in the form of human talent, financial and other relevant resources. Jayeola *et al.* (2022) summed up that TM roles comprise establishing projects through creating project goals, determining the project budget, and allocating all other project-related resources necessary for the successful delivery of the project.

Kemei *et al.* (2018) assert that TM is responsible for the three elements comprising support, namely resource provision, participation and involvement, which link well to the practices under Mintzberg's 10 managerial roles. Resource provision relates to the Resource Allocator Role under the Decisional Role Grouping, directly linking with the practices of evaluating budgets and allocating resources. Participation relates to all practices in the three groupings, namely Interpersonal, Informational and Decisional role groupings. Bueno and Gallego (2017) argued that it is crucial for TM to be present during the whole project lifecycle. In such situations, therefore, TM implements the constructs under the Figurehead Role, the Leader Role, and the Liaison Role under the Interpersonal Role Grouping. During these various stages of the project lifecycle, TM will play various but important roles which include the solving of problems and the timely re-alignment of non-value-adding processes. Furthermore, Sicotte and Delerue (2021) have shown project delivery becomes efficient when TM is committed and is able to anticipate required project resources. In support of this view, Ahmed *et al.* (2021) and Sicotte and Delerue (2021) emphasised that TM provide support by ensuring project attention, funding, mobilising resources and directing the project vision.

According to Ahmed and Azmi bin Mohamed (2017), TM provides support for effective communication and the development of structural arrangements denoting the Interpersonal and Informational Roles under the TMSP. Additionally, in reference to all the constructs under the Managerial Roles, TM is charged with ensuring that the organisational settings in which projects are implemented as part of strategy implementation are as supportive as possible (Serra & Kunc, 2015). Moreover, Hyväri (2016) expressed the view that during the project execution journey, TM should be deeply engaged with the project execution process to accomplish their organisation's strategic transformation.

Additionally, Iden and Eikebrokk (2014) observed that TM's responsibility involves resource mobilisation, the granting of appropriate approvals and delegation for timely decision-making. These elements also talk to the practices under the three managerial roles of Resource



Allocator, Entrepreneur and Leader. Going further, Hyväri (2016) agreed that TM tasks include the provision of feedback and guidance throughout the project execution journey, an element which is linked to the great majority of the managerial roles and their constructs.

As indicated, the managerial roles initially espoused by Mintzberg formed the basis of determining TMSP in this study. This study has significantly contributed to the field of Critical Success Factors in the field of project management, especially in the area of TMS, which has been shown to be under-researched (Staeher, 2010; Boonstra, 2013). The few studies that considered this Critical Success Factor did not delve into the specific practices which could be applied by TM.

## 6. CONCLUSIONS

The goal of this research was to propose through investigation the constituents of TMS in the realm of project execution and to test the applicability of these in revenue administrations in SACU. Based on the research question, the study had 4 research objectives which were met. The reviewed extant literature has provided an understanding of the constituents of TMS, termed TMSP and highlighted in Figure 3. These proposed 30 practises, or TMSP, are based on Mintzberg Managerial Roles. The useability of this TMSP has been validated by exploring the views of those considered best to confirm them, namely Project Managers. Their views are presented in Figure 5. These views showcased those TMSP practices, including those practised more than the others. Furthermore, a conceptual framework incorporating TMSP was also proposed and presented in Figure 4. This framework suggests that project success is a function of a combination of Project Success Factors, made up of TMSP and other Factors, and Project Management Best Practices. Lastly, the study has also highlighted those TMSPs frequently executed and those less executed, as well as deciding on the essentialness of each.

The proposed TMSP is based on what managers do daily. These practices can thus be incorporated into TM job profiles, including in the form of performance indicators. In addition, the specific practices can help TM identify areas of managerial work that they need to be capacitated in and thus can be part of their personal development plans. Furthermore, Project Managers can also use these practices to gauge and ensure that they get the required and expected support from TM. Lastly, these practices can be incorporated into project work operating procedures and other project work literature as guidelines.

The study had some limitations. First, the study occurred during organisational restructuring in the 2 selected revenue administrations, which could result in respondents being new in their roles. This was mitigated by purposely selecting those Project Managers with some level of

experience in their organisations. Second, the study only considered the view of Project Managers in 2 revenue administrations instead of the five that comprise SACU. This was mitigated by the fact that the revenue administrations have similarities in strategy, including a regional bloc modernisation strategy. Third, the study sought to understand TMS from the views of Project Managers only and not from the views of TM.

Future research could be undertaken with TM as respondents to confirm the developed TMSP. Another area of future research could be to identify TMSP by order of importance to assist TM in leveraging their efforts where the return will result in major benefits of strategic importance. Furthermore, a quantitative study could be conducted to expand understanding and confirm the TMSP developed from this exploratory qualitative research methodology to enable generalisations.

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