The Theoretical Development of Strategy Implementation

from 1980 to 2013

A master thesis by
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Preface

This thesis was prepared at Copenhagen Business School in fulfillment of the requirements for acquiring the Master of Science degree in Economics and Business Administration. The thesis was supervised by Nicolaj Højer Nielsen from the Department of Marketing, CBS. We would like to thank Nicolaj for his support and counseling during this challenging, yet exciting period.

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Abstract

Over the last decades, an increased interest in implementation of strategy has taken place for both practitioners and academics. This is a shift from a pure focus on the formulation of strategy towards realizing that the implementation of it is just as important, if not even more important, and it is in many ways looked at as the main building block for organizational success. Even though there has been an enhanced focus in the strategic management literature on strategy implementation, little has been done to identify and map its evolution and paradigmatic movement these last decades. This makes it difficult to get a clear picture of the different contributions to this field of study, which again could be valuable for practitioners in order to see how strategy should be implemented in today's intensive markets. The purpose of this thesis was therefore to explore the literature written in the field of strategy implementation between 1980 and 2013, and identify how it has developed over these years. The thesis also seeks to identify changes in schools of thought, and ideally reveal one or several paradigm shifts.

This was accomplished by performing an extensive literature review on all articles embedded with how strategy should be realized, as well as sorting all the articles according to their significance and contribution to the field of study, combined with several conceptual mappings in order to identify the various schools of thoughts or perspectives. The articles in each perspective were analyzed based on their theoretical ground and the core underlying assumptions.

Using this method, a paradigmatic battle was identified between two different views on strategic management, which was called activity-based and symbolic-based. The conclusion of the paper is that is seems as academics has difficulties of grasping the complexity in researching the practical nature of implementing strategy, and new paradigms struggle to establish themselves. We hope that by clarifying the evolution and problems within this field of study, new ideas can emerge that would give new meaning to the concept of strategy implementation.

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Introduction

Formulating strategy is difficult. Making strategy work by executing or implementing it throughout the organization is even more difficult. Without effective implementation, no business strategy can succeed. Unfortunately, most managers know far more about developing strategy than they do about executing it (Hrebiniak, 2006). The CEO of Wells Fargo, John Stumpf, summed this up well in a recent interview, "We always say we could leave our strategic plan on an airplane, somebody could pick it up, and it wouldn't matter. It´s all about execution. It´s how you hire, how you inspire, your culture, how you reward, how you celebrate victories, how you deal with disappointments. This is easy to talk about, but it is all in the execution" (Colvin, 2012).

The leadership guru, Dr. John Kotter have through thirty years of research proven that 70 % of all major change efforts in organizations fail because the organizations does not take the holistic approach required to see the change through (Kotter, 2012). In addition, Zook and Allen (2001) have through a massive study revealed that almost 90 % of all companies fail to realize their strategic ambitions. These are alarming statistics, and emphasize the need for more attention on the implementation and execution phase of the strategic process. As Neilson, Martin and Powers (2008, p. 61) states: "a brilliant strategy, blockbuster product, or breakthrough technology can put you on the competitive map, but only solid execution can keep you there".

The importance of strategy implementation and execution are undisputable, and over the last three decades there has been an increased focus on implementation and execution of strategy, and managers are starting to be well aware of its tremendous importance. Nevertheless, the discipline of strategy implementation and execution has for many years been massively neglected in contemporary strategic management literature. Most of the courses taught on strategy in almost every university and business school focus solely on the formulation of strategy, and not on its implementation and execution. In schools and

universities, 95 % of the time is spent on strategic theory, while 5 % at best is spent on the execution and implementation of strategy. In the real world, for the majority of people, it is the opposite, and most of the time is spent on executing and implementing the strategy (Moore, 2012). Aspiring students taking courses on strategic management are therefore taught how to be strategy planners, and not strategy executioners. However, apart from the contemporary strategic management literature used in educational purposes, research on strategy implementation and execution has increased the last decades, which has resulted in a vast amount of scientific papers on the subject. Despite several attempts to come up with a thorough explanation for what strategy implementation and execution actually are, and identifying the drivers behind it, none has tried to grasp the whole theoretical development of this subject, and presented it in a clear and understandable way. This is the inspiration and background for this thesis and leads us to the following problem statement:

The purpose of this thesis is to explore the literature written in the field of strategy implementation and execution in the period 1980 to 2013, and identify how it has developed over these years. The thesis also seeks to identify changes in schools of thought, and ideally reveal one or several paradigm shifts.

Point of departure

The point of departure for this thesis is all the articles that contribute to the development of strategy implementation and execution. Although it is not as extensive as the theory on strategic management, there is still a comprehensive amount of literature that need to be analyzed in order to reach any conclusions in this paper. At this point in the process we have no overview over this field of research, apart from preliminary research. We are going to perform an extensive literature review, but we need to understand the concept of strategy implementation and execution before we can begin this process.

What is strategy implementation and execution?

In order to conduct an analysis on this field, it is necessary to understand the concept of strategy implementation and execution. Strategy implementation and execution is not easy to define, and there is no universally accepted definition of it. Further, there is a substantial confusion on the distinction between strategy execution and strategy implementation, since the two terms are used interchangeably (MacLennan, 2011).

When looked up in the Oxford English Dictionary, the word "implement" means to complete, perform, or carry something into effect. The words "execute" means to follow out, or carry something into effect. In other words, the two terms have almost the exact similar meaning.

Academic work that distinguishes strategy implementation from strategy execution is difficult to acquire, but academic work that treats the two terms as synonyms are fairly easy to find. Hrebiniak (2006, p. 12) states for example: "Formulating strategy is difficult. Making strategy work – executing or implementing it throughout the organization – is even more difficult". Thompson and Strickland (2003), cited in Schaap (2006, p. 15) stresses that "the strategy-implementing/strategy-executing task is easily the most complicated and time-consuming part of strategic management". From a theoretical point of view and through the literary meaning of the word, it is difficult to distinguish between the two terms. Consequently, strategy implementation will not be distinguished from strategy execution in this paper, but strategy implementation will be used as the main term describing the concept. Inclusion of both terms will improve the validity of the paper, since the result will provide a broader picture that covers the various interpretations of the subject.

Definition of Strategy Implementation

As mentioned above, there is no universally accepted definition of strategy implementation. Although there exist several books and articles on the subject, it has not been clearly defined by any of the writers. Stonich (1982), cited in MacLennan (2011, p. 11) distinguishes strategy formulation and implementation

by suggesting planning is about *where* the firm is going, whereas implementation is about *how* to get there. This distinction is a useful start, but it falls short in giving an accurate definition. Li, Guohui and Eppler (2008) identified three distinct conceptions of the term when they collected all the different definitions they could find in relevant articles and books: "The first approach concentrates on a *process perspective* and takes strategy implementation as a sequence of carefully planned consecutive steps. The second approach treats strategy implementation as a series of more or less concerted (but often parallel) actions and examines these actions from a *behavior perspective*. Some authors combine the process perspective and behavior or action perspective and form a third approach, which we label as a *hybrid perspective*" (Li, Guohui and Eppler 2008, p. 4-5). They ultimately define strategy implementation as a "dynamic, iterative and complex process, which is comprised of a series of decisions and activities by managers and employees – affected by a number of interrelated internal and external factors – to turn strategic plans into reality in order to achieve strategic objectives" (Li, Guohui and Eppler 2008, p. 5).

Because of the uncertainty of how strategy implementation shall be defined, it will be treated as *what the company does in order to get a strategy realized* in this paper.

Structure of the paper

This thesis will have an eclectic approach in order to get a complementary insight into the research on strategy implementation. The thesis will be structured as follows: In the first and following part, the methodological framework used to identify the development of strategy implementation will be presented. This includes methods for finding relevant material, how to evaluate this material, as well as the significance of this material. In the second part, the results of the compilation of material and its assessment will be presented. These results ultimately determine how the rest of the analysis will be structured in terms of identifying the different theoretical perspectives related to strategy implementation. In the third and following part, these perspectives will be

discussed using all the acquired material related to this perspective. This includes an in-depth analysis off all the perspectives, and will be the main body of this thesis. In the fourth and final part, these perspectives will be assessed further and their role in the paradigmatically development of strategy implementation will be presented.

Methodology

Scope and delimitation

This paper will only focus on the implementation phase of the strategic process. It would have been possible to take a broader approach by focusing on more phases in the strategic process, such as the planning and formulation phase, or even looking at strategic management as a whole, but in order to get the clearest picture of the paradigmatic movement within this field of study, this paper will be as narrow as possible. Research performed on this field of research is reflected through research articles, which will be the main source of data for this thesis. Books on the subject are limited, and most are too extensive in terms of coverage of the whole strategic process. Therefore, it is reasonable to assume that research articles will be a better source of literature since they represent the scientific development better and more recently than books, which will give a more valid result. Books on the subject of strategy implementation will therefore not be included in this paper.

This paper will review the research conducted in the field of strategy implementation in the time period from 1980 to 2013. In the 1980s there was a shift in the features of the global economy towards a more innovative mindset. According to Davenport, Leibold and Voelpel (2006, p.16), "...the nature of economic value and wealth creation, not only for enterprises but also for countries, regions, and industries, has become fundamentally different, requiring not only new mindsets but also new management approaches and tools". There was an increased focus on strategy implementation in this period, particularly in the mid-80s where strategy implementation were viewed as something more than just "...an activity that follows formulation" (Bourgeois and Brodwin, 1984, p. 241), as well as it were defined as a key factor in determining business and marketing performance (Bonoma, 1984). This increased focus on strategy implementation was one of several organic developments in the academic field of strategy that occurred in the beginning of 1980 (Farjoun 2002). In order to get the best overview of strategy implementation as a field of study, all articles from this period were included.

Validity and reliability

This thesis is based solely on secondary data, and this data is collected both quantitatively and qualitatively. A great emphasis has been on evaluating the validity of the collected data, even though it is clear that all sources are not always fully objective. Only data from peer-reviewed journals have been taken into consideration, in order to get the most accurate and recognized points of views. Most of the data therefore comes from recognized academic journals with an honorable reputation for high scientific standards and results.

Validity refers to the soundness and rigour of a study (Schmidt and Hollesen, 2006). It is used to identify to what degree a concept, conclusion or measurement is well founded and corresponds accurately to the real world. The validity of the findings in this thesis will be discusses throughout. Reliability refers to the extent to which a research instrument, when used more than once, reproduces the same results or answer (Schmidt and Hollesen, 2006). In this thesis, the idea of reliability will be difficult to comprehend because of the subjective nature of the study.

What is a literature review?

A literature review is an objective, thorough summary and critical analysis of the relevant available research and non-research literature on the topic being studied (Hart, 1998). A literature review is often conducted as a part of an article or a thesis, where the authors can identify the theories and previous research that has influenced the choice of research topic. The literature can be used to support the identification of a problem of research and to illustrate that there is a gap in the previous research that needs to be filled (Ridley 2012). Although a literature review is usually considered as a part of an article or a thesis, we are in this paper conducting an extensive literature review on the field of strategy implementation.

There exist four types of literature reviews: First, the *traditional or narrative literature review*, which critiques and summarizes a body of literature and draws

conclusions about the topic in question. Second, the *systematic literature review* where one use a more rigorous and well-defined approach to review the literature in a specific area. Unlike traditional reviews, the purpose of a systematic review is to provide a complete list as possible of all the published and unpublished studies relating to a particular subject area. Third, we have the *meta-analysis*, which is the process of taking a large body of quantitative findings and conducting statistical analysis in order to integrate those findings and enhance understanding. Lastly, the *meta-synthesis*, which is a non-statistical technique used to integrate, evaluate and interpret the findings of multiple qualitative research studies (Cronin, Ryan and Coughlan, 2008, p. 38-39). Comparing all these four types literature reviews, it becomes clear that a systematic literature review will be the best approach for us, since we are not going to criticize the theory, but rather provide a complete overview that includes the paradigmatic development of strategy implementation between 1980 and 2013.

Another approach to map the theoretical development of strategy implementation could have been to perform qualitative in-depth interviews and perhaps focus groups with experts in this area of research to get their opinions, but a theoretical approach were chosen in order to get as valid results as possible that are not influenced by bias. When studying other literature reviews conducted on strategy implementation such as Noble (1999), and Li, Guohui and Eppler (2009), we observe that although both are extensive an highly contributable, none have tried to identify the paradigmatically evolution, and we do believe that our approach will provide a better overview for aspiring students and researchers looking into this field of research in the future.

Compilation of material

A literature review is subject to an extensive amount of descriptive data collection, and the compilation of material has been conducted in a structured way. The procedure in this paper has been to collect articles from recognized journals through e-resources such as EBSCOhosts Business Source Complete and

Google Scholar. Access to Business Source Complete was gained through Copenhagen Business School. This database provides a cross-references ability which is linked to other relevant literature databases such as ScienceDirect, JSTOR, Wiley Online Library, Business Insight: Essentials, Harvard Business Review and MIT Sloan Management Review. These databases are among the largest full text business databases in the world providing scholar business journals and full text retrievals from business publications. It should be mentioned that although providing sources from most parts of the world, there could be western bias as most articles are written in the English language and are produced by researchers from the western world.

The first phase of acquiring articles was to identify the most relevant journals within the field of strategy. SCImago Journal & Country Rank (scimagojr.com) is one of the most acknowledged ranking sites online that provides an overview for this purpose. The Eigenfactor score (eigenfactor.org) could also have been used, but SCImago are more thoroughly and provides a better overview, and were therefore chosen. The six biggest and highest ranked journals within this field were identified through SCImago, and these journals are: Academy of Management Review, Academy of Management Journal, Strategic Management Journal, Journal of Management, Journal of International Business Studies, and Journal of Management Studies. These journals alone did not provide the desired amount of relevant articles, so the search was expanded to peer reviewed articles from all journals within the field of management and strategy. This would increase the validity of the paper, since all articles related to strategy implementation would be covered, and not only those from the biggest journals, and therefore eliminate a journal-biased collection of data.

Keywords

As discussed in the introduction, the terms *strategy implementation* and *strategy execution* are used interchangeably, and it was evident that both needed to be included in order to get hold of the most relevant articles to cover the whole concept. The initial search was therefore performed using these two terms. The

next search phase was expanded to include natural extensions of these keywords, such as *implementation of strategy, how to execute your strategy, strategy process and implementation process.* When higher insights into the subject were achieved, additional specific keywords were used, such as *strategy as practice* and *strategic consensus*. A full list of the keywords can be found in appendix 1.

Inclusion criteria

The inclusion criteria for the articles were that either *implementation* or *execution* should be included in the title or the abstract, and that it should be related to strategy. This was enforced in order to improve the validity and to ensure that the articles actually were related to the concept of strategy implementation. Occasionally, some articles had an unclear research area, and they were given the benefit of the doubt to ensure that no articles were overlooked, since further screening would be initiated later in the process. As discussed previously, there is a lot of uncertainty of how strategy implementation shall be defined, and it will be treated as what the company does in order to get a strategy realized in this paper. This affects the inclusion criteria as articles with no direct use of either execution or implementation will be included if they are related to strategic change.

Relevant articles were also acquired through reference lists in already obtained articles, as well as connected articles through Google Scholar. Using this method, articles that treat strategy implementation as one of the major topics, even if *implementation* or *execution* were not included in the title or the abstract, could be included in the first screening. This gave a broader approach and covered gaps in the initial searching, and it therefore improves the validity of the research, since all related concepts were included.

Copenhagen Business School offers two courses within the field of strategy implementation, respectively *C22 Managing Strategy Implementation in the Modern Corporation*, and *J41 Strategy Execution*. Some articles from the syllabus of these two courses were also included provided that they met the inclusion

criteria. In summary, this combination of methods for retrieving articles is extensive and covers all common areas of retrieving data. This improves the validity of the selection of articles, and the selection will give a true picture of the patterns of thought within this field of study.

Paradigm thinking

Before looking further into how to get a paradigmatic overview of the evolution of strategy implementation, it is necessary to look into the rationale behind a paradigm, which is a term that is often used indiscriminately.

Thomas S. Kuhn (1922-1996) is one of the most influential philosophers of science. He was occupied with the explanation of how scientific knowledge evolves and how this knowledge affects the surrounding world, and vice versa (Bjerre, Heding and Knudtzen, 2008). In 1962, Kuhn published his book *The Structure of Scientific Revolutions*, and his thoughts influenced the academic circles deeply. He argued that science does not progress via a linear accumulation of new knowledge, but undergoes periodic revolutions, also called "paradigm shifts". A paradigm is an expression of a set of deep assumptions characterizing an academic field or theoretical approach. It guides the selection of problems, concepts, hypotheses, and methods. Kuhn defines a paradigm as "a universally recognized scientific achievement that for a time provide model problems and solutions to a community of practitioners" (Kuhn 1996, p. X in the Preface), and "the entire constellation of beliefs, values, and techniques, and so on, shared by the members of a community" (Kuhn, 1996, p. 175). According to Kuhn (1996), a scientific revolution occurs when scientists encounter anomalies that cannot be explained by the universally accepted paradigm, and scientific progress needs to be performed. There are some anomalies in all paradigms, but most are viewed as an acceptable level of error. However, when enough significant anomalies have occurred against a certain paradigm, and a scientific crisis follows. During this crisis, new ideas are tried and eventually a new paradigm is formed, and an intellectual "battle" takes place between the supporters of the new paradigm and the ones that still "prefer" the old paradigm.

The Paradigm Funnel

The amount of articles related to the field of strategy implementation is fairly extensive, and in order to explore these and analyze how the theories are related to each other, we saw the need for a structural approach. Berthon, Nairn and Money (2003) developed the *paradigm funnel*, which is a conceptual tool for literature analysis that can provide an overview of the distribution of research in a given timeframe, and help clarify the underlying assumptions of the research effort.

According to Berthon, Nairn and Money (2003, p. 56), "the dynamics of a paradigm are a result of the ongoing interplay between deep assumptions and surface facts". They also state that a paradigm consists of four levels: facts, analytical methods, theories, and deep assumptions. The logic is as follows: If the facts do not concur with a specific theory, one needs to question how the data is structured or analyzed. If it is not possible to find any solution at this level, the specific theory that generated the empirical hypotheses may be questioned. Finally, groups of specific theories may be questioned which eventually may lead to the questioning of deep assumptions, and a formation of a new paradigm. Anomalies in one level of a paradigm may be resolved by looking deeper into the other levels. This is the rationale behind the conceptual tool called the paradigm funnel (Berthon, Nairn and Money, 2003).

When conducting research using the paradigm funnel, you need to define a subject of interest, a time span, and a selection of the most relevant publications within the field of study (Bjerre, Heding and Knudtzen, 2008). The subject of interest and the time span has been elaborated on previously in this paper, as well as how the most relevant publications in the field of strategy implementation were compiled. Using research articles as empirical data is one of the pillars of the paradigm funnel, since they represent the first academic work performed in the field of study. Books written on the same subject are not suitable using this method, since they tend to be more extensive and cover an area as a whole instead of the actual research.

The four levels

The four levels of a paradigm, *empirical observations, analytical methods, specific theories, and deep assumptions*, represent the different paradigmatic levels of research. According to the principles of the paradigm funnel, the articles are sorted after these respective levels, reflecting their focus as well as providing us with an insight into its role in the paradigmatic development.
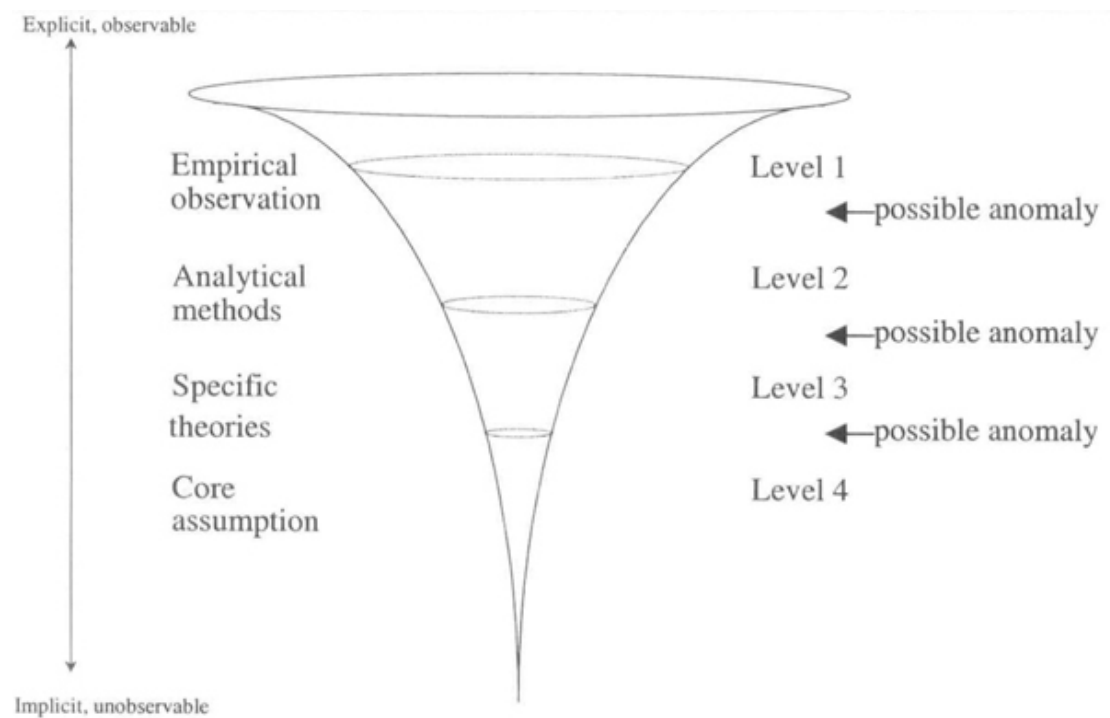
Figure 1 – The Paradigm Funnel (Berthon, Nairn and Money, 2003).

This interpretation of the different levels stems from both Berthon, Narin and Money (2003) and Bjerre, Heding and Knudtzen (2008). During the process we experienced a need to make some small adjustments on particularly level two. A brief introduction for each of the levels follows:

Level one – Empirical observation

Level one articles have an emphasis on empirical observations, and are typical for periods with paradigmatic stability. They aim to observe and describe the environment without questioning existing theory, methods or deep assumptions. In other words, the authors of a level one article seek to examine or explain a phenomenon, and not to criticize or ask questions.

Level two – Analytical methods

According to both Berthon, Nairn and Money (2003) and Bjerre, Heding and Knudtzen (2008), level two articles have an emphasis on methodological considerations, and the main focus is to develop or question procedures for gathering data or conducting research. During the preliminary categorization process, it was problematic to find articles related to strategy implementation that could be labeled a level two article according to these specifications. The specifications for this level needed to be modified in some degree, and it seemed logical to use article that had some more paradigmatic turbulence than a level one article. Many of the acquired articles that described a phenomenon using empirical data seemed to have taken the discussion a step further by conceptualizing or creating frameworks based on these ideas, which can be interpreted as a summary of previous findings. Because of this, it seemed logical that a level two article would be characterized by conceptualization and/or creation of frameworks, since such articles represent some more paradigmatic turbulence than articles that purely focus on explaining something that is already known.

Level three – Specific theories

These articles are occupied with discussing specific theories. They either challenge or validate new theory through empirical observations or pure theorizing. The level of paradigmatic turbulence is much higher in these articles, since their focus is to develop, challenge or validate theory. Level three articles contribute to the field of study, in taking it a step further, but what is presented in the articles are not groundbreaking. In our experience, these articles are often characterized in that they have a particularly long list of references compared to the other articles, which can be explained by a vast theoretical discussion.

Level four – Core assumptions

These articles are rare and introduce groundbreaking new thoughts and are altering the underlying assumptions (Bjerre, Heding and Knudtzen, 2008). They challenge the deep assumptions, and presents new groundbreaking thoughts. This is the highest of the four levels, and is thereby the level characterized by the

highest paradigmatic turbulence. In our experience, a level four article is also characterized with a high level of citations, which is natural because of the high level of paradigmatic turbulence.

When all articles within a field of study is categorized into its respective level, you get a clear picture of the paradigmatic content of the scientific discipline, and are able to conduct an analysis of the articles from each of the levels and compare them. All the four levels contribute the understanding of a paradigmatic development. Although level four articles represent the scientific "peaks", the other levels are important. Level one articles reveal the underlying assumptions of the dominant paradigm, while level two and three articles point out limitations of an existing paradigm and help integrate new approaches. Sorting the articles and analyzing the content of the four paradigmatic levels provides a deep, but static, analysis of a body of literature (Bjerre, Heding and Knudtzen, 2008).

Screening

A screening of the acquired articles following the logic of the paradigm funnel is necessary to map the turbulence within a field of study. The goal is to sort the articles according to the four levels by searching for criteria that coincides with the respective levels. Through this process it is possible to discard the articles that were found to not be of relevance for a theoretical development of strategy implementation. When this process is completed, the selection of articles could be sorted from level one to four. A first screening could be biased and the articles could be misinterpreted. In order to improve the validity, another screening process should be initiated to ensure that the articles are labeled correctly. In order to get a more structural approach to this second screening, the four layers of a paradigm were followed and the empirical observations, conceptualizations and frameworks, theoretical discussions, and deep assumptions were identified in each article. This was registered for further use in the in-depth analysis.

In-depth analysis

The paradigm funnel is a good method to deconstruct a field of study, but it has its pitfalls when it comes to giving a proper overview of the spread in the literature. One method that can serve for this purpose is the dynamic paradigm funnel, developed by Bjerre, Heding and Knudtzen (2008), which is an extension of the original paradigm funnel. It "...expands the original snapshot to an overview of how a theoretical field has developed over time by incorporating central Kuhnian notions of normal science, anomalies, crises, and scientific revolutions" (Bjerre, Heding and Knudtzen, 2008, p. 28). The dynamic paradigm funnel adds insight about the chronological and dynamic evolution of the scientific discipline, by capturing "...the paradigmatic development over time by calculating how the levels of paradigmatic turbulence in the dataset have evolved and changed over time" (Bjerre, Heding and Knudtzen, 2008, p. 38). The calculation of turbulence levels has its drawbacks by assigning each of the levels a numeric number that are used for the calculation. These calculations are done for each of the years in the dataset by summing up the numeric value for all of the levels and then dividing on the amount of articles each year. This method cannot be generalized for all datasets since it requires the same amount of articles each year in order to give a result that can be deemed as valid. In addition, when using a numeric calculation it is not possible to remove the element of bias inflicted through an incorrect labeling of articles. For instance, when analyzing the turbulence levels for our dataset there are no significant years that stand out with a high turbulence level. The only year that stands out is 1990 with a turbulence level of 2,86. When looking closer at the articles representing 1990, we have a total of seven articles published in that year. None of these articles was connected, and we were not able to find any direct links that justifies such a high turbulence level in 1990. When looking at other peaks, we had problems finding any consistency and good explanation for the peaks. Because of all these flaws, we found it reasonable to assume that despite its "natural" extension of Berthon, Nairn and Money´s (2003) original paradigm funnel, the dynamic paradigm funnel would not provide valid results, and another method needed to be used.

Conceptual mapping

In order to further analyze our set of articles and comprehend the development of strategy implementation, it was necessary to develop a method that could provide a clearer overview. Identifying patterns in the literature seemed logical, and by combining this with a timeline it would be possible to get a graphical overview of the areas of focus within the timespan. It would then be easier to perform an in-depth analysis into the various areas of focus, since the spread of articles within the various topics would already have been identified, and one could get early indications of the development of the research on strategy implementation. Such an approach would correspond well with the regular outline for a literature review where various topics related to the field of research are discussed.

It is necessary to identify grouping variables that reflected the areas of a focus within a dataset, to identify what the relative and holistic focus of the articles it, to be able to identify any dominant trends early in the process, with as open variables as possible. For this purpose we were inspired by Pearce and Robinson (2004) who thinks the key aspect of implementing strategy is the institutionalization of the strategy in order to make daily decisions and actions in a manner consistent with long-term strategic success. They identified three factors that are necessary in order to connect the strategy with the organization, and these were the organizational structure, leadership, and culture. These three factors are often referred to as the main pillars of an organization in literature on strategic management, and it seemed reasonable to use these three as a preliminary conceptual mapping to see whether our dataset was dominated by some of these three factors. Grouping the dataset into these three variables would not be the final result of the analysis, but rather an indicator of the trend within these subjects and where the focus is directed, which would be useful later in the analysis. With only three grouping variables, it is reasonable to assume that some of the articles will be difficult to place, since they can have a fit with several of the variables, but it was decided that the main focus of the article will decide what group it shall be positioned in.

The first conceptual map would present the holistic focus of the articles in the dataset and would be grouped into whether they had an organizational structure focus, a culture focus, or a leadership focus. It could be argued that the next step would be to use these first results and break the grouping variables into smaller topics, but this was never the intention of the first mapping. In the second mapping, all the articles in the dataset should be grouped by what their main focus in relation to strategy implementation is, without any restrictions or specific criteria for the respective groups. The only criteria is that there should be at least three articles representing each group, and if it is not possible to group an article following one of the groups, they should be defined as an outlier and excluded from the mapping. However, the function of this second mapping would be to get an overview of what type of subjects is covered within a field of study and be used to get a graphical overview of what the research focus on strategy implementation has been between 1980 and 2013. Since many of the grouping variables could be on completely different levels, and several could be argued to overlap each other a principle for pulling these topics together would be the final step. The purpose of this mapping is to identify what the exact focus of the articles, although the method not necessarily is scientifically correct.

For the final mapping, the grouping variables from the second mapping needed, as mentioned, to be altered to give a clear and not overlapping picture of the dataset. For this purpose, we decided to follow the MECE principle, which stands for "mutually exclusive and collectively exhaustive". This is a grouping principle for separating a set of items into subsets that are mutually exclusive and collectively exhaustive. Mutually exclusive means that the data should be grouped into categories so that each category is separate and distinct without any overlap, while collectively exhaustive means that all the categories taken together should cover all possible options, and this helps to avoid overlooking information. This is beneficial since when the grouping is done properly, you get no overlapping variables, as well as no gaps so that no information is overlooked (Minto, 2009).

In addition to the MECE principle, each possible grouping variable need to be supported by at least three four articles in order to get some consistency and ensure that the grouping variable and the theoretical perspective it represents has made some sort of impact in the theoretical evolution of strategy implementation. Eventual articles that do not fit into any of the grouping variables would be excluded from the analysis since it has not made any particular contribution to the development of strategy implementation, as they would be defined as outliers. Following the MECE principle and the additional inclusion criterion, it is possible to identify grouping variables that is mutually exclusive of each other, but also collectively exhaustive.

In each of the mappings, every grouping variable is assigned a number, and then placed on a timeline. When all the articles from the dataset are placed on the timeline, it is possible to identify clusters and get a graphical overview of the concentration of topics during the timespan. The clusters is identified by encircling concentrations of articles grouped under the same variable, and a criterion is that outliers within a potential cluster should be included when there is a maximum of four years between the publication dates. Articles within a respective group would not be excluded if it does not fit into any cluster, since the clustering is intended as a graphical overview of concentrations within various areas of focus in relation to publication year. The paradigmatic significance of the articles is not taken into account, since it would be included in the in-depth analysis of the groups.

Analysis of the groups

The next step would be to look closer at the different groups and clusters and perform an in-depth analysis of each of them. This is a comprehensive analysis where all the groups are analyzed through their assumptions, theories, and methods and data. These three scientific layers together create the foundation for the managerial implications of each group (Heding, Knudtzen and Bjerre, 2009). The assumptions hold its own implicit view of what strategy implementation is, how it is controlled, how it is understood, and the focus are. The theory layer represents the concepts, models and figures that are connected

to the cluster. The methods and data layer provides insight into what data that are used, and if there exist any change in the use of method. These three layers embody three of the four levels of a paradigm (Berthon, Nairn and Money 2003), and were important for the understanding of each of the groups. The last layer, managerial implications, embodies how the findings from the three layers can be interpreted and used in practice.

After the comprehensive analysis of each of the groups was performed, a discussion of the findings and the paradigmatic development of the literature on strategy implementation were conducted.

Results

In order to explore the literature written in the field of strategy implementation in the period 1980 to 2013, and identify how it has developed, it was necessary to compile all the existing material on this subject. Only research articles on the subject were chosen for the analysis since it is assumed that these represent the development of strategy implementation in the highest degree. During the process of compiling material, using the previously mentioned keywords, it was possible to obtain a total of 177 articles related to strategy implementation that fulfilled the inclusion criteria. After further analysis and screening, this number was reduced to a total of 146 articles. Out of these 145 articles, 55 were labeled as a level one article, 47 were labeled as a level two article, 35 were labeled as a level three article, while 9 were labeled as a level four article. The number of articles in each of these levels conforms with the spread suggested by Berthon, Nairns and Money (2003), and can be an indicator that our labeling process was performed correctly. These articles with their respective labels were taken further to the in-depth analysis.

In the further analysis of the articles, conceptual mapping the tool developed for this analysis made it possible to comprehend the development of strategy implementation. A total of three mappings were conducted, and it was in the final mapping that the grouping variables used for the in-depth analysis were identified. In the first mapping, the dataset of articles were grouped into the following variables: organizational structure, leadership and culture (figure 2). In this mapping it is a clear majority of articles written with a focus on the leaders in an organization. A total of 109 articles were grouped within leadership, while 10 articles were grouped within culture, and 26 articles were grouped within structure. It is reasonable to assume that one of the main reasons for why so many of the articles were grouped within leadership is that most articles in business management are written for the leaders, since they often take decisions and have the ability to perform changes. Articles written for the employees are in the minority, and articles on structural changes in the organization are not as strongly represented. Another reason for the strong dominance of leadership articles, is that there are written many conceptual

articles identifying obstacles or success factors for implementation, as well as practical frameworks for how to improve your strategy implementation process, and these are almost always created as a tool for the leaders in an organization.

Conceptual mapping 1
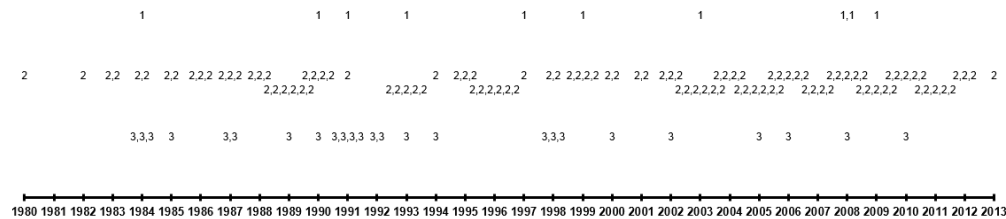
Figure 2 – Conceptual mapping 1

Conceptual mapping 1		
Number	**Grouping variable**	**Number of articles**
1	Culture	10
2	Leadership	109
3	Organizational structure	26
	Total:	*145*

Table 1 – Conceptual mapping 1

It could be argued that the next mapping´s grouping variables should be based upon the variables in the first mapping, by dividing these variables into smaller topics. The intention of the first mapping was never to find overlying variables that could be broken down in smaller pieces, but to present a holistic focus of the articles to detect a pattern during preliminary analysis. In addition, there was an equal distribution in all the three groups over the whole timespan, which indicated that there were no specific patterns or trends that could be identified, and this shows a low level of contribution to the paradigmatic development of strategy implementation. It could also be argued that since over three out of four articles are positioned within leadership, the rest of the analysis should focus on these leadership articles. However, this thesis is not about leadership within strategy implementation, and has a broader and more theoretical approach. If

the other 36 articles had been excluded from the further analysis, the results would have been biased, and not fully comprehensive.

In the second mapping, the articles were grouped by what their main focus in relation to strategy implementation was, and a total of 18 grouping variables emerged (figure 3). The spread of articles was relatively similar in terms of number of articles within each group, but there were few groups that seemed unnecessary because of a low amount of articles with no connection when it comes to the year it was published. Some of the most distinct clusters in this mapping were six articles written on strategic business units (SBUs) from 1984 to 1990, nine articles written on strategic consensus between 1987 and 1996, ten articles written on obstacles to strategy implementation between 1991 and 2003, eight articles written on strategy as practice between 2003 and 2008, as well as twelve articles written on implementation tactics between 2002 and 2008. As previously mentioned, it soon became apparent that these grouping variables needed to be altered in order to be mutually exclusive and collectively exhaustive, and another mapping was performed.

Conceptual mapping 2
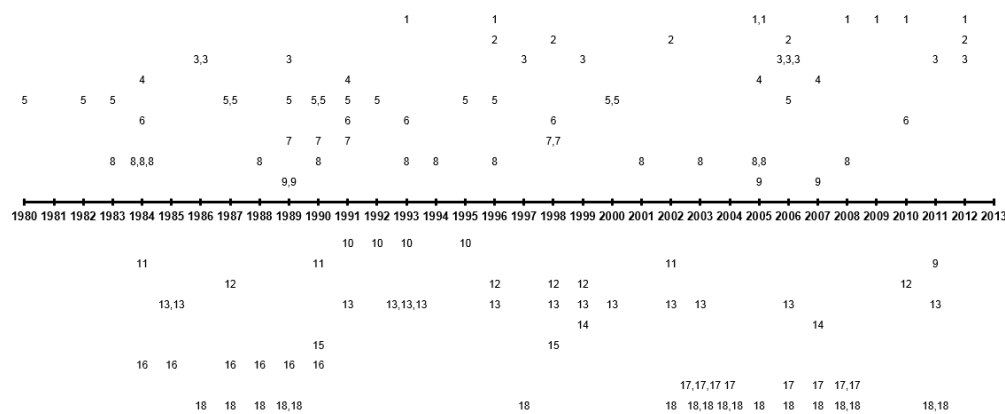
Figure 3 – Conceptual mapping 2

Conceptual mapping 2		
Number	**Grouping variable**	**Number of articles**
1	Alignment	9
2	Balanced scorecard	7
3	Cognitive	11
4	Communication	4
5	Consensus	15
6	Control	8
7	Decision-making	5
8	Context	14
9	Implementation gap	5
10	Global strategies	4
11	Involvement	4
12	Marketing	5
13	Obstacles	14
14	People	4
15	Project management	4
16	Strategic business units	6
17	Strategy as practice	10
18	Implementation tactics and success factors	19
	Total:	*145*

Table 2 – Conceptual mapping 2

In the third and final mapping, the grouping variables was created by following the MECE principle, and this resulted in a total of six grouping variables: alignment, behavior, strategic consensus, management control systems, strategy as practice, and implementation tactics (figure 4). In addition, behavior was divided into three subsets, where the first covered general articles related to behavior, while the two others were created for articles within decision-making as well as cognitive perspectives in strategy implementation. The management control systems group was also divided into three subsets, where the first covered general and holistic articles for management control systems, the second covered direct control systems articles, while the third focused directly on the performance part of management control systems. Creating subsets of data using the MECE principle is difficult, and especially with diverse datasets such as the one used in this thesis it is difficult to create subsets that are perfectly mutually exclusive and collectively exhaustive. Even though the use of the MECE principle during this preliminary analysis was satisfying, it could be that these groupings are not following this principle. Therefore, the qualitative

analysis is embedded with this principle in order to adjust further if needed and will be reflected during the discussions to ensure the validity and reliability of this research.

From this mapping it was possible to identify several clusters, and the first was a cluster of 5 articles on alignment published between 2005 and 2012. The second was a cluster on the cognitive perspectives of strategy implementation with 6 articles written between 1984 and 1991. The third cluster was on consensus, and although these articles were dominating over the whole 80s and 90s, there was a concentration of seven articles between 1987 and 1992. The fourth cluster was on performance articles within management control systems, with a total of seven articles between 1993 and 2002. The fifth cluster was on strategy as practice with a total of eight articles between 2003 and 2008. The sixth and final cluster was on implementation tactics, and was concentrated with a total of five articles between 1984 and 1990.

Conceptual mapping 3
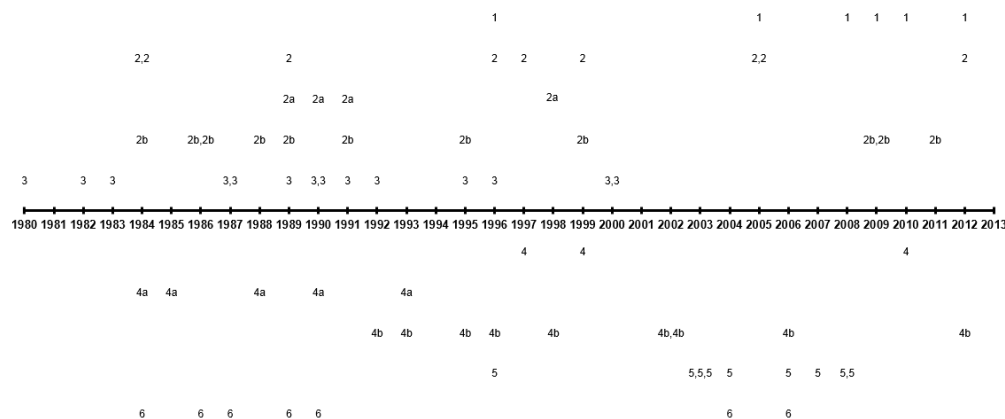
Figure 4 - Conceptual mapping 3

Conceptual mapping 3		
Number	**Grouping variable**	**Number of articles**
1	Alignment	6
2	Behavior	9
2a	- Decision-making	5
2b	- Cognitive perspectives	11
3	Consensus	14
4	Management control systems	3
4a	- Control	5
4b	- Performance	9
5	Strategy as practice	9
6	Implementation tactics	7
	Total:	*78*

Table 3 – Conceptual mapping 3

In this final mapping, only 78 out of 145 articles have been used, compared to previous mappings where all the 145 articles were used. In total, 67 articles are excluded from this last mapping and 19 of these were excluded because they did not fit into either of the groups. This means that this group of 19 articles have not received enough support in terms of citations and follow-up articles in the academically environment, and consists of several minor perspectives. An inclusion criteria for the grouping variables was that there had to be at least four articles that could fit into each grouping variable in order for it to be accepted, and this explains why some articles have been excluded. This challenges the foundation of the MECE principle, since it requires that the dataset should be collectively exhaustive, but because of the criteria and limitations that were established, it is reasonable to assume that our dataset with the six perspectives are collectively exhaustive and covers the actual theoretical development of strategy implementation between 1980 and 2013.

The remaining 48 articles are of a more conceptual nature and include frameworks for how to improve strategy implementation in the organization, as well as numerous articles presenting lists of obstacles and success factors for strategy implementation. Particularly articles presenting obstacles and success factors for strategy implementation are dominating this group of articles, with 16 articles presenting obstacles and 15 articles presenting success factors. These articles are often published in journals such as Harvard Business Review and

MIT Sloan Management Review, which are known for a practical approach in their publications in contrast to other publications from our dataset where the articles have a more theoretical and academic approach. For instance, Harvard Business Review "... aim to provide professionals around the world with rigorous insights and best practices to help lead themselves and their organizations more effectively and to make a positive impact" (Company Overview, 2013). This goal underpins their practical approach to their publications.

As mentioned previously, most of the articles in the dataset are directed towards the leaders in an organization, and many articles of this type are often more conceptual and practical in its approach, as many presents an "easy and understandable" solution to how things can be changed in your organization. These articles are also characterized by the usage of a minimum level of scientific methods, and are often shorter review articles of larger scientific studies. Several of such articles are also written by prominent leaders in various industries and are exemplified with real cases from either their own organization or others. An example can be Johnson (2004), where the author presents five "crucial" success factors for how to execute your strategy, but does not in any way contribute to the overall development of strategy implementation as a field of research.

This type of articles has been published on strategy implementation in almost every year in the timespan of this thesis, and it is difficult to identify any particular trends. However, 31 out of 48 articles are published in the 2000s, which converges with the increasing focus on strategy implementation the last 10-15 years. Although there has been an increased focus on such articles the last years, we find it reasonable to assume that these mainly function as a summary of the scientific development, written in an easy and understandable format to make it easier for leaders and other interested parties to follow the trends. Such articles are therefore not contributing to the scientific development of strategy implementation, and will not be used for purposes other than supporting the main topics in the analysis of this thesis.

Analysis

In this part, the in-depth analysis of each of the identified perspectives will follow. The perspectives were originally going to be analyzed through their assumptions, theories, and the methods and data used. However, after analyzing all the perspectives, it was found that the methods and data used in the various perspectives did not contribute to the theoretical and paradigmatic development of strategy implementation, and were therefore excluded from the analysis. Therefore, the core assumptions and theoretical ground will be the fundament for the concluding managerial implications for each perspective. A deeper methodological discussion will follow in the end of this chapter, where examples and further argumentation for why this methods and data layer was excluded can be found.

Cognitive perspective
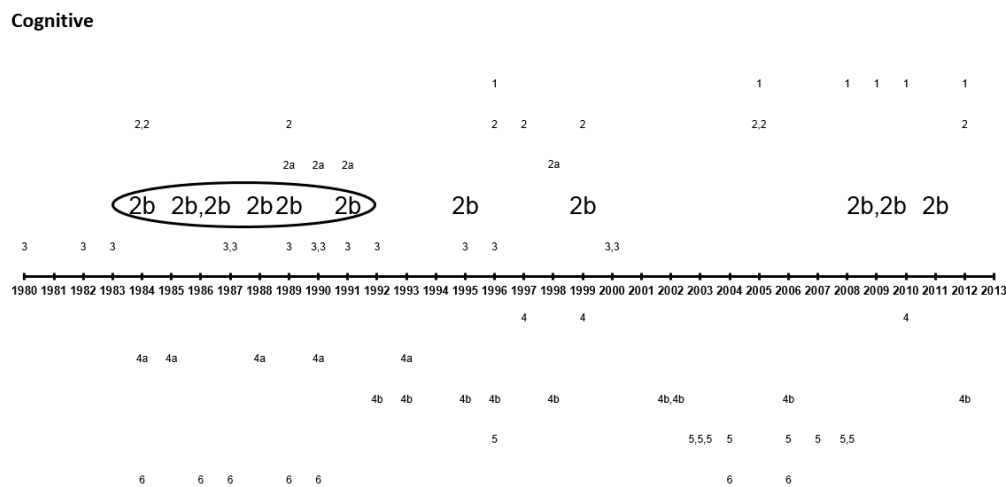
Figure 5 – Cognitive perspective

The logic behind this perspective is that out of the concentration of behavior articles that were acquired, we found 12 articles that had an underlying tone of an individual's willingness to change. This is often called resistance to change, and is a mental model that drives organizational behavior (Dent and Goldberg, 1999). Managers are often the variable that reduces the probability of successful strategy implementation if their self-interest is threatened (Guth and Macmillan, 1986). Risk and complexity are variables that could cause resistance to an

innovation in an organization (Fidler and Johnson, 1984). Characteristics of employees could deviate their ability to adopt an innovation (Leonard-Barton and Deschamps, 1988). Middle managers develop strategies for obstructionism when their authority or control is threatened (Connors and Romberg, 1991). Judge and Stahl (1995) identify three factors that affect middle managers implementation effort or willingness to change. Variables such as group-focus emotions would affect middle managers willingness to change even if their self-interest is not at stake (Nguyen, 2009). All these articles form a pattern; internal and external variables in combination with ambiguity and uncertainty in a given situation would affect the perception of an organizational change through cognitive processing of these variables and then in most articles prompt a defensive behavior or "protectionism" for their self-interest. The article that "defines" this approach as a level four article, or in other words our main article within this perspective, is Guth and Macmillan (1986). In their article, the top-down perspective of strategy formulation and implementation is challenged on their rationality-based assumption behind managerial processes and design of organizational structures. This is because it fails to cover the motivation of middle management to implement strategy, and the element of self-interest intervention by the middle management (Guth and Macmillan, 1986).

Underlying assumptions

Two closely related assumptions were consistent through all the articles within this perspective, where they focus on the concept that individuals play an important role in case of implementation success and the rejection of affect neutral lower level management and employees. The notion that members of organizations are active respondents of strategic change contributes to a more complex understanding of the strategy implementation field of study.

Affect neutral perspective and self-interest

Many researchers have had the tendency to prefer an affect neutral approach where alignment of behavior is a product of managerial manipulation of hard factors. This is done by communicating vision clearly through communication channels and design the organizational structure, control systems and incentives

to fit with the new strategy and would alone lead and align company behavior (Nguyen, 2009). The articles of this perspective contradict this notion by focusing on individual's perception of a strategic change, and that resistance to change from the lower level of the organization could be seen as the major obstacle for implementation success. Guth and Macmillan (1986) introduces a scenario where none of the middle-level managers would consciously or subconsciously interfere or disagree with a strategic decision or as mentioned the only scenario close to affect neutral middle managers and employees. This could be seen as a "goal equilibrium state", which specifies that all middle-level managers goals and needs correlate with the goals or needs structure of the general management.

The basic assumption is that a strategic change would disrupt the mental state of either individual who is a part of this process, so in contrast with habits or status quo, a new direction would mean an increased mental activity because of the processing of new information due to the new reality facing the organization. Understanding this cognitive processing of data is important to be able to predict an individual's behavior towards implementation and be able to suggest alternatives to successful implementation of strategic change (Sproull and Hofmeister, 1986). Processing of available data and understanding of a given situation would assumably be perceived differently from different actors in a strategic situation. Therefore, the probability that all the actors that are affected possesses similar goals, know exactly the same information and process all available data in similar matter could be seen as an irrational assumption. It would therefore be reasonable to believe that this is the reason why this stream of research became so popular. If not considered by upper management, these errors (different perception) could spread frustration down the hierarchy and the outcome would be less committed middle managers. Then as a result, resistance to change would take effect, and intervention from middle managers or a group of individuals affected by a strategic change would be a response to low commitment (Guth and Macmillan, 1986). Leonard-Barton (1988) confirm this assumption by stating that processing of data are an individual process where the cognitive activity would be the dependent variable for the outcome,

individual's evaluations of an innovation or strategic change consist of a combination of situational factors, but most importantly each individual's personal interest, needs and skills. Judge and Stahl (1995) share this view and explain that the individuals perception of data are significantly affected by their cognitive schema, which could be seen as programmed mentality, which is a decision-making tool based on previous experiences and personality characteristics. Their concluding remarks stresses the importance of close contact with middle managers in order to map their behavior, because they could consciously or subconsciously resist beneficial changes to the organizations strategy if the changes are not in correlation with their personal interests (Judge and Stahl, 1995).

Consistency perception and aligned interest

The second assumption from this perspective could be seen as a response to the new view of reality, the arisen focus of an individual's personal perception of strategic changes. Due to this, a successful implementation of a strategic change is dependent on a company with an aligned perception of a strategic change, since the company then would be in harmony and work to fulfill collective goals. Guth and Macmillan (1986) proved as mentioned that the goals and needs of a strategic change need to be in alignment with the middle managers own goals and needs to activate commitment. Further, Judge and Stahl (1995) use these findings for their assumption that implementation success depends on what they call consistency perceptions, which indicates an alignment between organizational and middle managers interest to activate commitment and effort. A slightly different approach, but with the same assumption of consistent perception, comes from Fidler and Johnson (1984) who assume that the message communicated by the upper management or decision unit must consist of a uniformly understood message or symbols, so that the processing of data reaches the same conclusion or meaning for all actors involved in the process. By this notion, shared meaning and symbols would reduce the uncertainty and provide the organization with a higher level of predicted behavior, in other words reduce the probability for resistance to change.

Middle management

The concentration of these articles are embedded with a focus on middle managements resistance or differential perception of a new strategic change, and in total 8 of the articles consist of this middle echelon focus. The previous articles that focused on resistance to implementation of innovations saw all individuals as part of the resistant group, while here the concentration is on the middle management. (Dent and Goldberg, 1999) state that individuals in the organization do not fear change per se, so that resistance to change is not the subject in question but rather that individual's resistance towards loss of status, loss of pay or loss of comfort. A change could be perceived as threatening towards their position in the firm and therefore a resistance to change would be seen as the product of that state of mind. This notion is interesting and could be interpreted as irrational behavior as a change could be good for the company and indicate a "safer" place in the future because of eventual growth in income from this strategic change. This irrationality would be a result of subjective processing of data as loss of authority or threat to their functional unit, and this variable are recognized as more threatening and less risky than the positive side of a gain in growth for the whole organization. This view is shared by Connors and Romberg (1991) in their statement that middle and lower managers feel threat from both sides of the organization and develop obstructionist strategies towards a change. As a result, self-interest becomes more dependent in processing of the data concerning this strategic change because of the loss of authority. An empirical study was conducted which give even stronger evidence of fear from middle management, by testing the dynamic capability of people in power, where the findings indicate that managers work towards maintaining status quo and not dramatically change it, and being negative towards change in general (Hambrick, Geletkanycz and Frederickson, 1993). The reason for this perception of threat from middle managers could stem from lack of information as Judge and Stahl (1995) assume that when middle managers are forced to analyze or process the data concerning a strategic change, it is processed through personal experience rather than the information available. This biased processing of data could then be the source of threat based on uncertainty in relation the new strategic change. Connors and Romberg (1991) conclude in the

same direction that the dependent variables in activating a defensive self-interest mental strategy of middle managers arises from, ambiguity, confusion and lack of commitment, as well as the fact that they feel their authority are threatened by the movement to quality control management. In sum, the general assumption in these articles or this cognitive perspective would be that middle managers with a bias perception based on lack of information would be a strong variable on implementations success or failure.

A little different and complementary view is proposed by Nguyen (2008), which assumes that emotions are important because they significantly affect the mentality by lowering the quality of their processing of data. As a result, their organizational behavior, group-focused emotion or empathy for other mistreated middle managers could activate a "support group" movement against a strategic change and upper management.

Theory

The theoretical building blocks of this perception consist of expectancy theory, organizational theory and cognitive theory. The core theme is cognitive theory, with expectancy theory and organization theory as supporting themes.

Cognitive theory

Cognitive theory is used as a bridge between strategy implementation and the employees, especially the focus of middle management. This cognitive focus would be seen as an emphasis to explore how these individuals make sense of implementation of a strategic change and how their perception is affected and how these perceptions influence later actions (Nguyen, 2009). Psychological variables used due to this enhanced focus relates to motivation and liking. To be able to prefer a new product, new strategic change or in general a disruptive event of status quo would mean a reprogramming of their "old" perceptions. Further, to follow through to commit to the disruptive event, a level of motivation has to be in place for the implementation process to be successful (Sproull and Hofmeister, 1986). The authors further state that a response to a change activates a cognitive process of interpretation, attribution and inference.

Interpretation is viewed as the individual's conception of how this new change would affect their reality. Attribution and inference however can be viewed as the judicial process in the mind of the individuals. Here they identify problems that are connected to the innovation or strategic change, how this change could be beneficial and how easy or difficult it would be to change their behavior to adapt to it. The problems normally lie within the manager's underestimation of the cognitive schemas, or the script of their employees and do therefore not acknowledge how problematic it would be to change them (Sproull and Hofmaister, 1986).

Expectancy theory

Expectancy theory are used to explain a more complex relationship of individual commitment or motivation to peruse a strategic implementation where a correlation of the middle manager goals and the organization goals is one important affecting variable (Guth and Macmillan, 1986). The authors introduce a model that express the function of motivation, where the level of motivation are seen as the sum of three factors: An individual's perception that their actions would lead to success, that their actions would lead to an outcome and the attractiveness on the perceived outcome dependent on self-interest. The model can be viewed under. All this factors are seen as results of individuals subjective coding of available data, and that result is a picture of the identity of that individual. Most importantly, (Judge and Stahl, 1995 p. 92) state that "in addition, this perspective argues that behavior can be predicted from attitudes and perceptions".

Motivation = $\Sigma[(E-P) \times [\Sigma(P-O \times V(O)]]$

Organizational theory

Organizational theory consists of several topics and paradigmatic movements, and from one of these movements we found contingency theory that was highly popular in academic circles at the time. Contingency theory stems from the complexity of organizational environment, and states that there is no general formula for the optimal strategy implementation. If we were to generalize that

the success of company x could be transferrable to company y, in other words even though they operate in a different environment by adapting the company x formula company y would extract mutual success. This is against the assumption of contingency theory, which because of their assumption would assume the contradictory (Schoonhoven, 1981).

Managerial implications

As we now has described, successful implementation are dependent of the people in the company, since they are seen as one of the main variables that could slow down, or in the worst case sabotage implementation of a strategic change. The element of uncertainty would be a main variable or cause of resistance to integration of a new strategic direction, which is seen as a product of an individual perception of risk and complexity. To disable this resistance behavior, communication would be necessary, and therefore a strategic change has to be in correlation with the process of communication (Fidler and Johnson 1984). Individuals processing of data and information due to deviation in organizational daily activities bring some level of uncertainty and risk that are perceived differently because of functional situations, individual's goals, needs and self-interest. Therefore, understanding the employees and their perceptions is as important as perusing the new direction itself.

Fidler and Johnson (1984) proves that persuasion are seen as the most applicable solution to overcome the resistance of highly complex and risky innovations, and that the most functional channel to communicate a strategic change would be through interpersonal channels. This would mean face-to-face communication and close communicative links between the management and the employees, or in this perspective between upper management and middle management. Overall, this generalizes individuals as costly since the higher the complexity and risk connected to an innovation or strategic change would be decisive for the effort needed to communicate the benefits of implementing.

An individual behavior could be a victim of social pressure; in the same way, an authority could emphasis common pressure for skeptical members to alter their perception of a new strategic direction, an assumption Leonard-Barton and

Deschamps (1988) describe as perceived managerial support. Organizational personality characteristics would alter the level of impact from managerial pressure, employees with higher innovation acceptance, higher technological skills, higher task related skills, or in other words, "pioneers" would not alter their perceptions by the use of managerial pressure. On the other hand, employees that could be seen as late adopters would be object for this kind of pressure (Leonard-Barton and Deschamps 1988). This indicates a need for diverse implementation tactics based on differences in an employee's personal characteristics.

Cognitive perspective	
What is strategy?	Direction set by upper management
How is strategy implemented?	Activation through middle managers
Key influences	Commitment
Theory	Cognitive theory
Who is in control?	Middle managers
Specific unit of analysis	Middle managers
Success variable	Alignment of perception
Level of analysis	Macro
Formulation vs. implementation	Separate

Table 4 – Summary of the cognitive perspective

Implementation tactics perspective

Implementation tactics
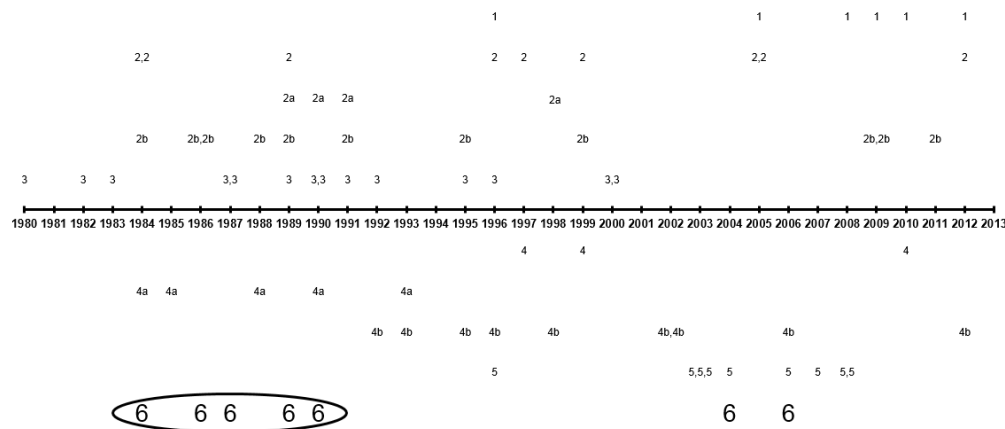
Figure 6 – Implementation tactics perspective

Implementation tactics is a concept introduced by Paul C. Nutt in 1986. This concept has gained significant support in the academic circles focusing on strategy implementation. Tactics can be defined as the steps managers take in order to implement planned changes (Nutt, 1986).

During the search for articles we were able to obtain seven articles relevant to the research on implementation tactics. These articles spans from 1984 to 2006, but there is a concentration between 1984 and 1990 where four of the seven articles are published, mainly because of Paul C. Nutt´s huge contribution to this field of research in this time period. One of the most important articles for implementation tactics are Bourgeois and Brodwin (1984) that performed the first study that managed to link behavioral patterns to the context of strategic management. These patterns were later referred to as implementation tactics. The other main article for this approach is Nutt (1986) where four implementation tactics used by managers were identified through an extensive multiple case study. These two articles are labeled as level four articles according to our previous screening.

Assumptions

The research on implementation tactics is relatively sparse, and Nutt accounts for most of this research. He was convinced that different tactics existed, and was

eager to identify and describe them, determine their relative success, and under what conditions the tactics are used. He also wanted to explore the relationships between tactics and contextual factors to determine if type of change, time pressure, and quality of staff support, perceived importance, and size of budget for change processes could lead to the use of particular tactics. He states that in order to be successful, "managers must devise tactics that neutralize or at least contain people who delay making essential commitments, protect turf, posture, or carry out vendettas" (Nutt, 1986, p. 230). "Implementation tactics capture the steps used to elicit support, cooperation, or acquiescence needed to ensure compliance" (Nutt, 1989, p. 146).

Several implementation approaches for executives have been introduced earlier, such as the commander, change, collaborator, cultural and coercive models (Bourgeois and Brodwin, 1984). However, the problem with these ideas is that they are based on logic rather than on data that supports the use of specific guidelines, recommendations, and assertions. It is therefore reasonable to assume that Nutt´s approach of identifying tactics of implementation will be better and more credible than previous approaches.

The managers are viewed as the key process actors, and the intent of the implementation is to install planned changes, no matter if they are innovative or just regular changes (Nutt, 1986). Strategic planning is used to construct and prioritize strategic alternatives, and project planning devises specific actions that allow the organization to realize its targeted priorities (Nutt, 1984).

Although this paper mainly focuses on implementation of strategy in organizations, Pinto and Prescott (1990) has performed an interesting study focusing on the planning and tactical factors in the project implementation process, and we find it reasonable to include this when discussing implementation tactics. Pinto and Prescott (1990) assumes that successful implementation of projects requires managers to develop a set of action plans and subsequent tactics, where the tactical aspects of a project are assumed to involve activities such as verification of a project´s technical capabilities,

recruitment and training of employees, and create control systems that monitors and provides feedback on the project development process. They also state that "the varying degree of attention given to planning and tactical activities across its life cycle has performance implications for a project" (Pinto and Prescott, 1990, p. 306).

Lehner (2004) argues that implementation in general is dependent on environmental, strategic and organizational variables, and that implementation tactics in this sense can be viewed as genuine organizational behavior.

Akan et al. (2006) is connecting implementation tactics to Porter´s generic strategies (differentiation, cost leadership, focus or combination). They claim that many gaps in the understanding of these strategies exist, which hinders managers in implementing them. One of the problems is that previous research has not identified tactics associated with each of the generic strategies, as well as determining which of these tactics that is associated with a higher level of organizational performance. They state that this gives managers a lack of insight into which tactics to implement at the operational level of the organization when using a chosen generic strategy, and this has led to managers acting on their own by interpreting Porter´s theory.

Theory

This perspective contains a confusing theoretical ground as the research is based on questionnaires that map the tactics manager's use, as well as their success rate (Nutt, 1986). What can be observed by analyzing this perspective is that individuals or groups are seen as the main cause for implementation problems, by having a defensive mentality and trying to protect their turf. This correlates with what was observed in the cognitive perspective and it is reasonable to state that the theoretical foundation is similar, at least the element of cognitive processing. The cognitive perspective uses the phrase of resistance to change as an important barrier to cope with, and Nutt (1989) states that managers has to cope with this defensive behavior towards change by altering political and social issues. As cognitive theory has been introduced in the previous perspective, it

will not be explained in details in this part. However, because of these similarities, the main theoretical fundament could be seen as cognitive theory, as tactics are seen as tools to cope with behavior (Lehner, 2004). Nutt (1989) could also be interpreted as a supporter of the contingency notion presented under the cognitive perspective with his focus on adapting different tactics to different situations.

Nutt (1986) further claims that executive's uses implementation to perform the planned changes in an organization by establishing environments where changes can survive and take root. Implementation is defined as "a series of steps taken by responsible organizational agents in planned change processes to elicit compliance needed to install changes" (Nutt, 1986, p. 230). Ansoff (1984) performed several important contributions to the processes of planned change, and identified four procedures, which he called the entrepreneurial, exploration, control, and implementation processes. Using this perspective, implementation can be considered as a procedure used in a planned change process that lays out steps taken to persuade stakeholders to support changes. A consistent set of steps becomes a tactic used by executives to obtain the support, cooperation, or acceptance needed to assure agreement with planned changes. These tactics would capture the arranging and maneuvering steps that executives take to deal with social and political subjects triggered by change attempts (Nutt, 1986).

Transactional Path Model

This model was used by Nutt (1986) to describe the planned change process and was developed by combining stages from related processes such as innovation, policy formation, organizational change, planning, and decision-making. The model was originally developed in Nutt (1984), and shows the planned change process as a series of transactions instead of static events, which often are found in similar research. The model consists of five stages, which are formulation, concept development, detailing, evaluation and installation, which all are part of the strategic planning process. The transactional representation describes how managers interfere during the process to promote implementation and deal with other issues. The path that a transaction takes throughout the model traces the

steps in a change process. Patterns of information exchanges explain the degree and type of control used to promote agreement and shows how managers deal with implementation-related problems, and these patterns are used to identify implementation tactics (Nutt, 1986).

Managerial implications

The first attempt to link behavioral patterns to the context of strategic management was the distinction of implementation tactics by Bourgeois and Brodwin (1984). These five process approaches were called the *Commander model, Change model, Collaborative model, Cultural model,* and the *Crescive model.* The commander model addresses the strategic position, and guides the CEO in outlining a company´s future. The CEO can use analyses such as economic and competitive in order to allocate resources where it is needed to achieve the goals. The change model highlights how the organizational structure, reward systems and control systems can be used to facilitate the implementation of strategy. The collaborative model focuses on group decision-making and involves top management in the formulation process to improve commitment. The cultural model uses the corporate culture to implement strategy. Finally, the crescive model uses the manager's ambitions and willingness towards new opportunities and changes. In the first three of these models, the strategy developers are few, and the rest of the organization is persuaded and directed into implementation. In the last two models, most of the energy is spent on formulating the best strategies in order to facilitate a smoother implementation (Bourgeois and Brodwin, 1984; Li, Guohui and Eppler, 2008).

However, Lehner (2004) believes that Bourgeois and Brodwin (1984) did not successfully link their concept of tactics to other conceptualizations of organizational behaviors, and proposes five revised implementation tactics: *command, change/politics, culture, collaboration and crescive/market.* Command and change/politics are viewed as somewhat autocratic while collaboration and crescive/market are more participative. Culture is placed in the middle of those two extremes, and resembles a more transformational leadership style (Lehner, 2004).

Nutt (1986) identified four types of implementation tactics used by managers when conducting planned change: *intervention, participation, persuasion,* and *edict.* The study found a 100 percent success rate when key managers used an intervention tactic, but observed this tactic in only 20 percent of the cases. The persuasion and participation tactics had a success rate of 75 percent, where persuasion was used in 42 percent of the cases and participation in only 17 percent of the cases. Implementation through edict achieved a 43 percent success rate, and was used in 23 percent of the cases. Nutt (1987) explains the four tactics as follows: Intervention tactics are strategy adjustments during the implementation process by introducing new norms and practices. Participation tactics involves formulating strategic goals and delegating a task force that develops and suggests consistent implementation options. Persuasion tactics uses consultants or technical staff for development of ideas, and involved them in the process of convincing the employees about the decided course of action. Edict tactics relies on power and is characterized by the absence of participation. The superiority of the intervention tactic and its infrequent use suggests that strategic managers should become more involved with managing a process used to realize strategic aims (Nutt, 1987). Although an intervention-managed process seems highly desirable, it should not be used to implement all changes, because of its requirements of extensive managerial involvement and the circumstantial viability of other tactics (Nutt, 1989, p. 159).

Akan et al. (2006) discusses Porter´s generic strategies and their respective key practices, and identifies several tactics that are necessary to follow a given generic strategy. These tactics are thus approaches where implementation tactics are not viewed as generic recipes for implementation success, but rather as practices that are dependent on the kind of strategy that is implemented (Li, Guohui and Eppler, 2008, p. 22).

Although there have been many different views on implementation tactics over the last 30 years, its importance for the development of strategy implementation are undisputable.

Implementation tactics perspective	
What is strategy?	Upper management sets context
How is strategy implemented?	By steps of operating managers
Key influences	Tactics to deal with commitment
Theory	Cognitive theory
Who is in control?	Middle management
Specific unit of analysis	Lower levels of the organization
Success variable	Communication in different forms (tactics)
Level of analysis	Macro
Formulation vs. implementation	Separate

Table 5 – Summary of the implementation tactics perspective

Decision-making perspective

Figure 7 – Decision-making perspective

This is one of the smallest clusters by comparison of the amount of articles, where only five articles have decision-making as their main focus. Even though there are few articles in this perspective, they are from the same period and are therefore viewed as interesting. A second reason is that the implementation process has been defined as process consisting of several decisions in a given period from some authors and could therefore be seen as an important field of interest (Rapert, Velliquette and Garretson, 2002). However, the negative perception concerning this perspective is that it consists mainly of empirical observations, or in other words only level one articles. While this notion indicate a cluster with little or no development, the significant amount of citations in Schweiger, Sandberg and Rechners (1989) and Amsons (1996) article was

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interesting for a deeper analysis and these are considered as the defining articles for the perspective.

Underlying assumptions

This perspective is embedded with a diverse set of articles due to concept and topics. Two assumptions are however recurrent and therefore important and in line with this period: Interaction and conflict. Though only two of the articles used conflict as a subject, these two has received a significant amount of citations and are considered as important for this cluster.

Interaction

During strategic process, effectiveness in solving strategic problems are dependent on variables such as the capability to identify, extract and use its member's contributions (Schweiger, Sandberg and Rechner, 1989). Even though Nutt`s (1990) article with its focus that decision process is dependent on the decision style used of a manager possesses a slightly different approach then the others, it is embedded with an underlying assumption that interaction is important for implementation success. He states that the managers that were embedded with a sense-feeling (SF) style was more action-oriented and focused on dialog and interaction to be able to make a perception of the situation. On the other hand, the sense-thinking (ST) style manager was more interesting in systematically analyzing hard data. The author further points out certain characteristics that are connected to the decision-process style where the managers preferred a more "feeling" approach (SF) were linked to a decentralized organization with clearly defined roles and rules that are altered to needs and goals of its employees (Nutt, 1990). As we see here, through the approach of a more action-oriented manager, the process of decision-making was through interaction with people from lower levels in the organization. The organizational characteristics most affiliated with a SF manager share the common perception of successful implementation in this period. Skivington and Daft (1991) share this assumption, while stating that organizational frameworks and cooperative processes have received much emphasis as the strategy implementation has been seen as important for organizational success. Much of

this emphasis is due to the increasing logic that explanation and interpretation are needed since confusion and agreement are seen as obstacles for successful implementation, as lack of interaction meaning and purpose would be diverse and the behavior would be seen as random and disorganized. The author introduces three forms in which interaction is performed. First, as a top-down mechanism where upper management communicate the logic behind a strategic change (formal). Second, as interaction between organization members (informal) exchanging information and develop values to commit to the new direction. Lastly, it could take the form of a champion who promotes a strategic change to enhance the focus and energy around the new disruptive information. Singh (1998) contributes in a more cognitive approach by suggesting that successful implementation processes is dependent on the variable of individuals monitoring activities to early detect divergence between actual and intended implementation actions, called solution process monitoring. The concept of cognitive control is essential in a process where individuals use cognitive feedback for the purpose of raised mental awareness of their own implementation process. While this notion is embedded with a control mechanism, the interaction between lower levels of the organization and managers are important for both parties, as it would enhance performance and facilitate mental awareness for the parties involved. All individuals possesses a upper level of attention towards resources in their mind, which means that in a complex situation there would be a "fight" between this level and the level of mental activity. When there is a deficit of attention resources a situation of loss of control would arise, which would be seen as the source of dysfunctional behavior, a discrepancy from the intended plan (Singh 1998). Even though this cluster is diverse in topics under decision-making, they possess a common understanding of success, which is the element of interaction between parties involved.

Conflict

The two main articles in this approach introduce the price of endorsing conflicts into a decision-making process by the concept of devils advocacy and dialect inquiry. Strategic decisions could be seen as trying to solve a problem that are

ambiguous and complex in nature, where high amount of resources are tied up due to a strategic change process (Schweiger, Sandberg and Rechner, 1989). Therefore, commitment and higher quality on decisions is essential in surviving in today's economy of highly intensive competition. Diverse cognitive ability are related to higher level of innovation and quality decisions, and dialectical inquiry with its focus on harnessing diverse perspectives provides the organization with a decision that are critically evaluated from "all" angels (Amason, 1996). Decision-making performed in groups yield the benefits of winning acceptance and commitment, in other words aligned behavior of those members responsible for implementing the decision made, or the inconvenience of individuals resistance of each other based on conflict due to these techniques of conflict decision process. Therefore, the organization or management has to calculate the benefit of adding conflict in order to reach better decision by exposing implementation and group effectiveness of the threat of intrapersonal resistance, or contradictory, less quality decisions by the benefit of harmony and cooperation, which improves implementation (Schweiger, Sandberg and Rechner, 1989). They further state that conflict in decision-making processes resulted in higher quality because of a higher level of critical reevaluations of member's assumption as and suggestions, and further raised the quality of the assumption and suggestions presented. Most interesting is that they produced the same after-process relationship, which indicates that the cost of conflict in decisions was equally that of consensus due to the implementation process that followed. However, Amason (1996) introduce a new insight on the conflicting aspect of decision process, and states that it consists of different dimensions. The basic assumption is that there is no distinction on when a conflict operates as functional and when it would interact as a dysfunctional. The two dimensions of conflict that they present as two counterparts in affecting the outcome of a strategic decision is affective and cognitive conflict. Affective conflict is seen as a negative affecting function in the decision-making process, because of its personalized and individually oriented characteristics. All individuals exposed in the decision process develop a unique set of perceptions based on personality and functionality within the organization. When encountered with the concept of conflict, the perception could be misinterpreted and transfer from cognitive

conflict dimension into affective conflict. Cognitive conflict is on the other hand seen as positive in affecting organizational performance (Amason, 1996).

Theory

Decision theory

Because of the increased trend of flatter organizations, the decision-making authority is transferred to operating managers in lower levels of the organization (Noble, 1999). It is reasonable to assume that this "trend" has introduced or raised the interest of decision theory in the research on implementation of strategy. As mentioned, the quality of decisions is linked to performance of the entire organization and is another reason why this is seen as important for an organization. One last reason for the use of decision theory is the element of cost attached to a decision process. Especially the quality and time requirement, or effectiveness, is of interest in all the articles, and are argued as essential to be competitive. Amason (1996) view decision-making quality dependent on the cognitive abilities of actors active in decision process. Cognitive capability is seen as the programmed identity behind a reasoning of data an individual would be exposed of. These theories in this concentration are used to illustrate a normative principle of decision-making in an implementation process, which is seen in their collective effort to explain the best alternative, or how it "should be" in order to be successful in strategy implementation. There is little theoretical explanation or presentation of decision process other than how variables or other theories would affect the outcome of a strategic decision (cognitive theory, conflict theory, consensus theory, devils advocacy, dialectical inquiry, diversity and affective acceptance) but as argued here, the underlying reasoning is covered (Schweiger, Sandberg and Rechner, 1989).

Cognitive theory

Both the process of analyzing the assumptions presented during a decision process and the execution of the solution is largely understood as dependent on an individual's cognitive activity (Singh, 1998). The use of cognitive theory in this article is slightly different from solely acknowledging that cognitive activity

is related to the strategy process. Monitoring is perceived as important for the execution process and is one out of six metacognitive capabilities. Metacognitive activity in the mind could be seen as the upper management of the brain, which observe and control the lower level of cognitive activities. The author presents a model, which illustrate how the individuals cognitive activity is affected by variables due to the monitoring process and ability. Characteristics of the decision environment, interruptions, individual characteristics, individual mental monitoring ability, characteristics of decision strategy and level of complexity are all variables that cognitive feedback process is dependent on.

Amason (1994) explains that when a conflict process is linked to negative performance, cognitive theory is the cause of that dysfunctional behavior. The problem is when the argumentation, or in theoretical terms conflict, moves from cognitive to affective, the receiver of the conflict move beyond the professional level and take the arguments as a personal attack.

Conflict theory

Conflict theory has its root from sociology, where people with different perspectives brings diverse capabilities that would beneficial in a decision process as a broader set of information that are brought to the table Amason (1996). As mentioned under assumption the reason for high awareness of conflict in a decision process is the higher level of quality in decision outcome. So the conflict theory used in these articles concentrates on the paradox of decision-making process. The author states that in the center of this dilemma we find the element of conflict. A process with an absence of conflict would yield less quality on decision outcome, and too much conflict would activate the affective conflicts, which are seen as personal and not functional. They do not provide any generalization on how this balance should be performed, however they stresses that the two dimensions of conflict are real.

Managerial implications

Because of the enhanced focus of cognitive processes in an organizational setting, as seen both in this and in the cognitive perspective, a question arises.

Could it be that there would be a new reality of hiring managers in the future? A manager's decision style captures key aspects of the manager's belief system, which include classification categories and stored data, are frequently taken for granted and unconsciously applied to decisions Nutt (1990). Could it be that the new fit or requirement for hiring would be between the managers personality and cognitive capability rather than experience and results from previous employment? Besides this reflection, implementation should be performed by creation of meaning through communication channels, with tactics as creating myths, symbols and labels to enable understanding around the logic behind a new strategic direction. A new strategic direction would be facilitated through a new participation mix, involvement of functional individuals, to be able to create new meaning and values. Power would be understood as the underlying control mechanism that would be needed for this process to be successful (Skivington and Daft, 1991). Further, this research dismiss the assumption that manipulation of "framework variables", or hard factors such as structure and systems, would alone produce the mechanisms required to implement a strategy, by the significant support that intra-organizational processes are important for implementation success. The interactive nature of processes is stressed as important for execution success, as well as the fact that diverse information creates quality decision through facilitation of conflict and discussions. However, more research is needed in order to uncover at what level conflict and discussion become a negative variable, since the research in this perspective only provides evidence that there is a negative and positive dimension.

Decision-making perspective	
What is strategy?	Direction set by upper management
How is strategy implemented?	New meaning are communicated from upper management
Key influences	Interaction
Theory	Decision theory
Who is in control?	Upper management
Specific unit of analysis	Upper management
Success variable	Conflict
Level of analysis	Macro
Formulation vs. implementation	Separate

Table 6 – Summary of the decision-making perspective

Strategic consensus perspective
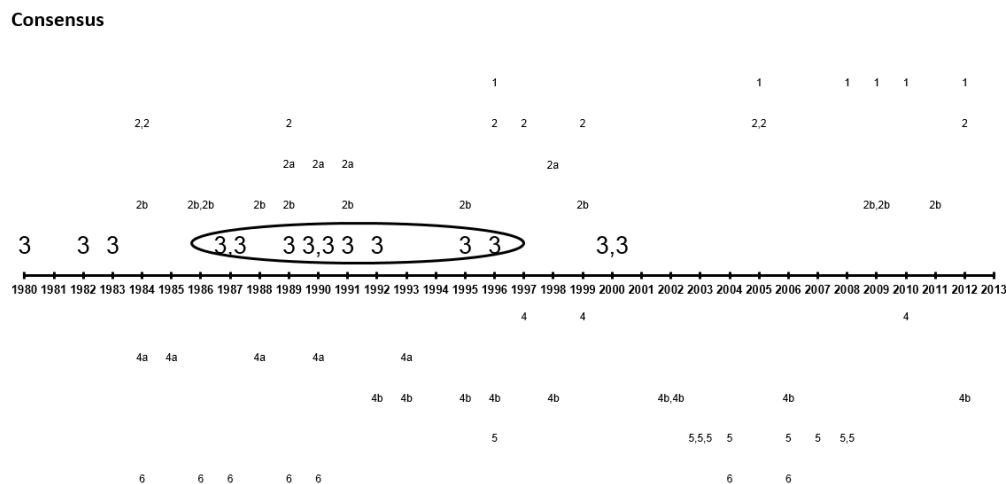
Figure 8 – Strategic consensus perspective

Many authors have focused on the role of strategic consensus for strategy implementation over the last 25 years. Particularly in the late 80s and the beginning of the 90s, there was a strong concentration of articles written on this subject. Strategic consensus can be defined as a shared understanding and commitment to a strategic directive between individuals or groups within an organization (Noble, 1999).

During the search for articles, we were able to obtain 14 articles relevant to the research on strategic consensus. Although these articles spans from a time period between 1980 and 2000, there is a concentration of published articles in a five-year period between 1987 and 1992 where seven of the articles are

published. The most important articles on describing strategic consensus in this time period is Woolridge and Floyd (1990), where middle management are involved in the strategic process, as well as Floyd and Woolridge (1992) where four types of strategic consensus are identified as well as introduction of a practical approach for closing the gap between strategy development and implementation. These two articles are labeled as level four articles according to our previous screening.

Assumptions

Research regarding the nature of consensus has focused on two main issues. The first deals with the process of building agreement while making a decision, while the second studies effects of consensus as an outcome of the decision-making process. Although research on both of these issues has advanced more or less independently, both of them view consensus as a desirable outcome of the strategic decision-making process.

There has been a general assumption in the literature on consensus that the higher the level of consensus, the higher the level of firm performance. However, a more complex understanding of the nature and consequences of consensus have emerged. Middle- and operating-level managers who are either wrongly informed or unsupportive of the chosen direction are the cause of unsuccessful implementation of strategy. Successful implementation means managers that act on a common set of strategic priorities, and achieving it depends on the level of shared understanding and common commitment (Floyd and Woolridge, 1992). Floyd and Woolridge (1992) considers consensus as agreement among top, middle-, and operating-level managers on the fundamental priorities of the organization, while lack of consensus are created by managers who do not share a common perception of what the strategy means, and pulls the organization in a different direction. This definition emphasizes the difference between the different managerial levels, but this has not always been the case for consensus. Several of the authors on consensus in this period discusses consensus only between the top management since they are the ones that formulates the strategy and make the decisions (Bourgeois, 1980; Hrebiniak and Snow, 1982;

Dess, 1987; Woolridge and Floyd, 1989; Priem, 1990). It is first in 1990 that other levels of management are included in the theoretical discussion around strategic consensus by Woolridge and Floyd (1990). They suggest that involving the middle management in the strategic process will improve performance by increasing the level of consensus about strategy among middle-level managers, and that this will also facilitate a smoother implementation of the strategy.

These considerations are further incorporated in the 90s and it is suggested that the top management often formulates strategic decisions and then mandates it to the rest of the organization, overlooking the importance of securing consensus with and commitment to the organizational strategy. More specifically, it is suggested that organizations that achieve strategic consensus and commitment from the marketing department can benefit through greater functional and organizational performance (Rapert, Lynch and Suter, 1996; St. John and Rue, 1991).

Nielsen (1983) takes an even broader view of strategic consensus by suggesting that companies must reach consensus both within and outside the company in order to successfully implement business strategies.

Performance – Consensus link

In the literature on strategy, writers have included both objective setting and the determination of competitive methods. The distinction between ends (objectives) and means (methods) are confusing, and many authors treat the two terms as synonyms (Dess, 1987). In the beginning of the 80s, there was a lot of academic focus on the link between performance and consensus, and Bourgeois (1980) conducted the first empirical study that simultaneously studied both consensus on goals and consensus on means and their relationship to performance. He revealed that consensus on both ends and means did not yield the highest firm performance, but that consensus on means and not ends resulted in the highest firm performance. Hrebiniak and Snow (1982) emphasize the importance of the environment in the performance – consensus link. They

found that consensus on firm strengths and weaknesses regarding environmental complexity were directly related to performance.

The top management teams affect the consensus outcome, and Priem (1990) provides several assumptions on how this affects the performance – consensus link. It is assumed that TMT demographics influence both strategic choice and performance outcomes and that TMT homogeneity are positively related to the level of consensus within the TMT. It is also assumed that the TMT group structure, such as the different roles and the hierarchical separation, are positively related to the level of consensus within the TMT. Lastly, he assumes that disagreement during the decision making process is positively related to the group consensus outcome. This focus on TMT consensus are divided into goals consensus, means consensus, and consensus on environmental perceptions, but because of the consistent relationships between TMT group factors and consensus outcomes, Priem (1990) suggest to consider the aggregate level of consensus within the TMT which results from group composition, structure, and process factors.

Other topics

Dooley, Fryxell and Judge (2000) believed that consensus, as the outcome of the strategy formulation process, promoted and increased the speed of successful implementation. The reasoning behind this belief was that a broad agreement of the strategic direction of the firm will lead to better-coordinated implementation efforts, and because consensus evokes commitment to decisions. Team decision commitment is also believed to promote strategic implementation success and speed by promoting the attitudes and behaviors needed to coordinate diverse activities in decision implementation (Woolridge and Floyd, 1990).

The importance of communication in the process of evoking strategic consensus has been overlooked, but is important. Top executives must actively manage the incremental processes within the organization to establish a foundation for consensus. Building understanding requires frequent and constant communication when strategic change evolves one step at a time. An important

factor in achieving this is proper communication between and among top- and functional-level management (Rapert, Velliquette and Garretson, 2000).

As argued by Bourgeois (1980), a complex strategy gives rise to more possible points of conflict among the top management team and makes consensus more difficult to achieve.

Theory

Consensus theory is embedded with a decision-process focus, and a good example can be found in Dess and Origer (1987, p. 313) where they define consensus as: "Consensus is the agreement of all parties to a group decision". Decision-making is therefore the main theoretical topic of this perspective as they see strategy formulation and implementation as continually and recurring decisions that could be perceived in differently (Rapert, Velliquette and Garretson, 2002). With this view of strategy, it can be interpreted that cognitive theory is well developed within this perspective as an indirect theoretical fundament, and will therefore be presented in the following part.

Cognitive theory

Floyd and Woolridge (1992) suggest that both cognitive and emotional dimensions can be used to assess strategic consensus. Managers who do not share a common perception of the meaning of strategy create a lack of consensus. This causes individuals to take actions that are not always in harmony. Managers' affective consensus depends on how the suggested strategy fits with what managers perceive as the best interest of the organization and how it fits with managers own self-interests. Both cognitive and affective consensus is necessary for a maximized organizational performance (Noble 1999). The authors identify four levels of consensus by combining the cognitive and emotional dimensions of consensus. When managers both have a common understanding and a common commitment to the strategy, *strong consensus* is present. When managers are highly committed to something, but do not have a common understanding about what it is, they are well intentioned but ill informed. This level of consensus is called *blind devotion.* When managers share

an understanding of strategy but are not committed to it, they are well informed about the strategy, but are unwilling to act. This level of consensus is called *informed skepticism*. Lastly, when managers have shared either understanding or commitment, *weak consensus* is present (Floyd and Woolridge, 1992).

Consensus theory

As the decision perspective was embedded with an assumption that conflict in a decision process would yield higher quality decisions, this perspective could be seen as the optimal result of a decision-process and be complementary. So consensus theory is used as result variable of decision theory and cognitive theory.

Dess and Priem (1995) provides new insight into the performance – consensus link and states that this relationship has been analyzed too simplistic, and suggests additional variables that should be taken into account to further specify this link. They present four theoretical models that integrate this link with a third variable. These variables are commitment, environmental dynamism, environmental munificence, and top management team homogeneity. These four theoretical models provide a deeper understanding of the relationship between performance and consensus.

Although briefly defined in the previous chapter, there is no agreement by academicals on how consensus should be defined, examined, and incorporated into strategic theory. Previous research has considered several different characteristics and contexts of consensus, including the level of consensus, the scope of consensus, the content of consensus, consensus as a process, consensus as an outcome, consensus as a shared understanding and commitment, consensus as agreement, and consensus as shared perspectives. Despite all of these variations, researchers are convinced that understanding consensus and the performance – consensus link is crucial in the area of strategy implementation (Rapert, Velliquette and Garretson, 2000; Noble, 1999).

Managerial implications

Research shows that the degree of strategic consensus between managers influences the implementation success of a company's strategic initiatives. However, strong consensus is not always easy to achieve and it is important for managers to understand the drivers behind it, in order to improve the organizational performance. The research on strategic consensus has developed from solely focusing on the top management in the 80s, to inclusion of consensus with other levels of management in the 90s and the 00s. The inclusion of middle- or functional managers in the strategic process has proved to increase the quality of the strategic decisions. Their involvement should be substantive rather than nominal. That is, the purpose of increasing the strategic involvement should be to improve the quality of the decisions, not to facilitate implementation (Woolridge and Floyd, 1990; Rapert, 1996). It is however the top management that decides on the organizations strategic direction as well as defining the strategic context, and it is of high importance that the top management is working together to reach agreement on organizational strengths and weaknesses. Such agreement is only possible through processes of interaction and discussion that facilitate problem solving and planning (Hrebiniak and Snow, 1982). In order to reach a high level of consensus within the top management group, a company should aim to compose this group with homogenous individuals, and create a well-functioning group structure that reduces hierarchical differentiation and improves the communication. Surprisingly, it is also important to encourage and provoke disagreement during the decision making process since this can result in better decisions, so that potential pitfalls are reduced. It is therefore expected that the middle- and functional managers question the strategic decisions to ensure that the organization is going in a direction that can be supported by the whole organization (Priem, 1990; Woolridge and Floyd, 1990). By involving more levels of management in the strategic process, the organization can achieve higher consensus about the strategic change, and increase the commitment to the strategic direction, which will lead to an increased implementation speed and a higher chance of success (Rapert, 2000).

Implementation gaps

Implementation gaps are the difference in how strategies are conceived by the top management and awareness at the lower levels in an organization. In other words, a gap between the development of the strategy and the actual implementation of it. Floyd and Woolridge (1992) have developed a tool they call "consensus maps" which provide the basis for diagnosing potential implementation gaps and how to overcome them. This method consists of qualitative and quantitative input from the top managers and the middle managers. When complete, this process creates a database of individual perceptions about the environment, organizational goals, and specific strategies. This information can be visualized and results in a management style tailored to the needs of a specific case, and which level of consensus that is appropriate. There are two fundamental considerations that influence the type of consensus that are appropriate: the extent to which the organization´s strategy is undergoing change, and the roles various managers assume in the decision-making process.

Floyd and Woolridge (1992) have also developed some guidelines for how consensus should be managed in periods of strategic change: First, the scope of the consensus on the strategic context should be as broad as possible, and the middle managers need to understand the strategic initiatives, and be committed to the direction provided by the top management. Through an increased level of responsibility, the middle managers will be more motivated to perform better. Second, it is also important with a close relationship between the top- and middle management levels, in order for them to recognize problems with consensus as causes of a possible implementation gap. Third, insight into the company´s strategic context will allow the management to identify the form and level of consensus that is best suited for the company´s situation.

Lastly, with this background in place, consensus maps can be created in order to identify possible implementation gaps. Potential gaps can be reduced by improving the quality of the strategic conversations in the organization, as well as enhancing the middle management's commitment through better reward systems and organizational structure.

Strategic consensus perspective	
What is strategy?	Strategic consensus formulated at the top
How is strategy implemented?	Activation through middle managers
Key influences	Interaction
Theory	Decision theory
Who is in control?	Upper management
Specific unit of analysis	All levels of management
Success variable	Consensus
Level of analysis	Macro
Formulation vs. implementation	Separate

Table 7 – Summary of the strategic consensus perspective

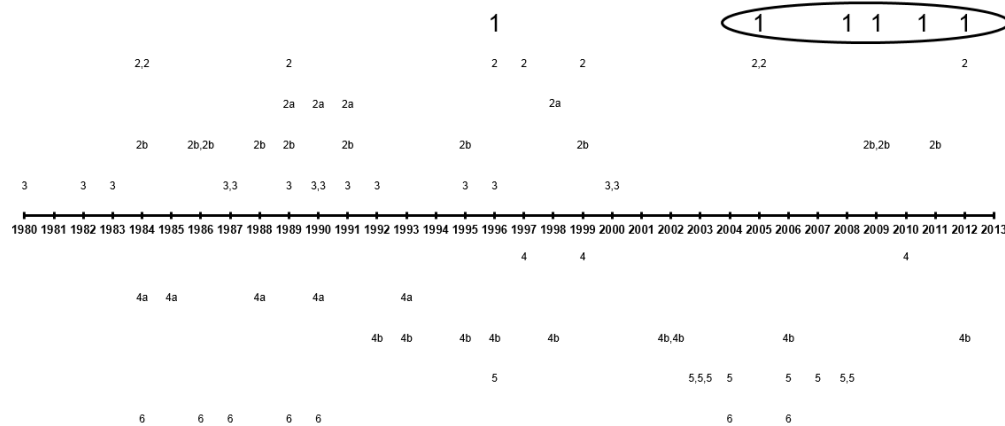## Alignment perspective

Alignment

Figure 9 – Alignment perspective

This perspective is clustered from 2005 to 2012 and the main subject is the element of alignment and its importance in a strategic implementation setting. In this collection of articles, four out of six articles are practical and conceptual in its approach, and possess a vague theoretical reasoning within the strategy implementation field. In the underlining of these articles there is an embedded focus of the upper echelon and leadership functions of the organization. Even though the collaborative movement are seen as important, it is seen as a product of leadership, and how the executives could build an organization context where alignment would be enabled are discussed. Due to these facts, the concentration of alignment as an underlying theme of implementation success could be seen as a weak cluster. Much of this is due to the levels of the articles found in this

cluster, and the dominant conceptual focus. Further, the two empirical studies, proves evidence of different perceptions in the value of leadership. It is therefore little noise or critical review of topics or theories from earlier work to contribute to paradigmatic development, and this is different from the other perspectives that we have analyzed.

Underlying assumptions

After analyzing this cluster of articles, it was two directions of underlying assumptions that were found to be recurrent in all articles: Alignment in all levels of the hierarchy and upper management, or leadership as source of implementation success. Alignment has been mentioned as sub topics in other perspectives, but here it is the main subject of interest. The most questionable element in this cluster is the enhanced focus on upper management and leadership as the dependent variable for implementation success.

Alignment

Strahle, Spiro and Acito (1996) assume that there are different perceptions of the sales and the marketing managers concerning a strategic change. The sales managers possess a different interpretation and understanding of a marketing strategy at a given point in time and because of this alignment, he or she is seen as an important practical activity in order to prevent a decoupled organization with random functional-department movement and dysfunctional organizational behavior. The author further introduces findings from a related study where 96% of the surveyed managers perceive that their middle manager did not understand the new business goals, strategy and direction. When you are in possession of a workforce who do not understand the message or follows the reasoning of a new strategic direction, it is reasonable to assume that the level of ambiguity for those individuals rises as the future become confusing and unclear. O'Reilly et al. (2010) share this view and states that ambiguity is seen as the result of inconsistency and confusion around the assumptions or meaning behind a strategic change. Leadership's main function is to create meaning and direction, and further alignment in form of consistency through managers at different levels in the organization and clarity would enhance the member's

ability to understand the new direction. If the contradictory would take effect, the people in the organization would be confused and coordination becomes random and dysfunctional. A slightly more advanced view of alignment is presented by Higgins (2005), where he states that alignment alone is not enough, and that total alignment would be a stronger force of coordination in the sense that the individuals at different levels are aligned with each other and the organizations vision, value and strategy, while at the same time as they are cooperating with each other. The author sees the alignment function as a parallel activity with the alteration of the strategy. Alignment activity has become complex due to the rapid environmental fluctuations, since the strategic direction could be altered more than once during an execution process. The complexity of continuously alterate a strategy creates a need of the alignment function to follow the path of strategy, rapidly aligning the alignment process.

All these authors see alignment from different angels, or in other words between different variables as important for implementation success. Through the analysis, all variables were identified as context variables, so all the articles assume that alignment within a given context is essential for implementation success.

Leadership

This string of research has a leadership focus and surprisingly many possess a view of upper echelon management as most dependent to a successful implementation process. This view is different from what we have seen in the consensus, decision-making, implementation tactics, and the cognitive perspective, where complications and obstacles stems from the middle- and lower level of the organization. Even though they talk about misinterpretation between the marketing and the sales managers, it is a result of bad leadership skills from the manager, rather than the perception of the manager. An example could be middle managers focus in the cognitive perspective, as well as the transfer of strategic decision authority to the operative managers in lower levels of the hierarchy in the decision perspective. Because of the complexity of the organizations and their environment, the upper management is "losing" the

control of the company. This can be interpreted in the sense that the literature has moved in a direction where the importance of the individuals in lower levels in the hierarchy are dominating the studies. This could be because of the "new" role of the upper management where it functions as a facilitator and not a "commander", and alignment could be perceived as a facilitating function (Bourgeois and Brodwin, 1984). Another reason could be that this perspective is more practical in nature and do not follow the aggregate pattern of theoretical or academic trends.

Higgins (2005) assume that the cause of misalignment would be a product of different CEO perspectives, and the ongoing arrangement of contextual variables that should be supporting the new strategy represents a mixture of two or three CEO´s perspectives. This mixture would raise confusion and ambiguity in the organization as you have three diverse perspectives working towards the same goal. A more structural perspective is presented by McKnight (2009) who states that common misalignment variables are incentive systems of individual-focus construct. The behavior becomes more self-centered in the way that leaders see themselves as a leader and not a part of a team. The leader could be the best in the business to motivate his subordinates into function as committed and adaptive, but the organizations performance are negative since they compete against other departments in the organization and cannibalize the resources. Another author found that it is not solely on what level the leadership comes from in case of upper, middle or lower managers, but rather leadership as a whole indicates significantly a positive effect on strategic outcome O'Reilly (2010). The alignment of managers through all the hierarchical levels would amplify throughout the organization and be related to positive effect on the outcome of a strategic change. They further assume that because of this view, leadership is seen as important for implementation success and that they function as supplementary and compensatory. Despite the difference of focus, all argue that alignment of managers at all levels would produce an aligned organization, and are therefore seen as the most important variable for implementation success.

Theory

Because of the practical subtext of these articles, the presentation of theoretical grounding is weak, or in most of the articles absent. In order to analyze the underlying assumptions of this perspective we had to "define" the main variables or assumptions to trace the underlying collective theoretical fundament. First, the assumption of individual perception is important for understanding the cause of misalignment and indicates a cognitive process, and a stronger indicator is the fact that the authors are analyzing context in which individual behavior would be altered to be aligned. Further, the study of Strahle, Spiro and Acito (1996) found that there are disagreement on goals and objectives between sale managers and marketing executives, which indicate a different perception of reality.

The second theoretical fundament that we found is the contingency perspective, which is subject to organization theory. Many of the authors state that contextual factors have to fit with the internal and external environment to optimize implementation of a new strategic direction. Executive style, vision, values, strategy, structure, staff, and resources would affect strategy implementation alignment between them and "fit" are seen as essential for implementation success (Strahle, Spiro and Acito (1996); Higgins (2005); Kadhem (2008)). Since we have discussed cognitive theory in the cognitive perspective it is not described here, but is seen as one of the theoretical building blocks. However, it has to be stressed that it is not a major part of the fundament, but functions more as a supplement in order to argue that different perceptions are a reality.

Contingency theory

The only theoretical fundament clearly presented is contingency theory. This theoretical aspect has been described earlier, and we will not go into detail here. However, because of the underlying thoughts of the contingency theory there is a focus on manipulating contextual factors to be in fit with the environment. This "fit" are used synonymously with the concept of alignment. "When formulating corporate strategy, researchers have emphasized the importance of fitting or aligning the organization's strategy with an internal appraisal of the firm and an

external assessment of environmental opportunities and threats" (Kathuria, Joshi and Porth, 2007, p. 504). This view of strategy and strategy implementation stems from what Farjoun (2002) sees as the mechanistic perspective, which is related to the strategic paradigm before the implementation period and the "new" organic perspective. Our assumption that this perspective stems from a more practical view and places less emphasis of theory becomes more significant as the theoretical building blocks are not in line with "their time" or in other words, trends in the research.

Managerial implications

Alignment and leadership are understood as the underlying variable for successful implementation of strategy. Alignment is a state of behavior shared by all individuals in the organization and could be seen as a revolution where all fight for the same rights. Further, this is an executive function where they ensure successful implementation of a new strategic direction by altering the context of which the strategy is to be implemented. The executive functions as a facilitator and producer of reaching and developing a goal, and their tools are contextual factors that they adjust when there is a new strategic change. This process is recurrent in nature as the view that new strategies are altered multiple times during an implementation period. In order for alignment to be functional for every adjustment to strategy implementation, an alignment process should constantly follow (Higgins, 2005). The importance of alignment is that all the members of an implementation process have a shared understanding of the strategy, commit to it, and make contributions that are in correlation to the goal (Kadhem, 2008).

Alignment perspective	
What is strategy?	Organizational purpose
How is strategy implemented?	Alignment of cross functional factors
Key influences	Alignment of contextual variables
Theory	Contingency theory
Who is in control?	Upper management
Specific unit of analysis	Upper management
Success variable	Collective perception
Level of analysis	Macro
Formulation vs. implementation	Separate

Table 8 – Summary of the alignment perspective

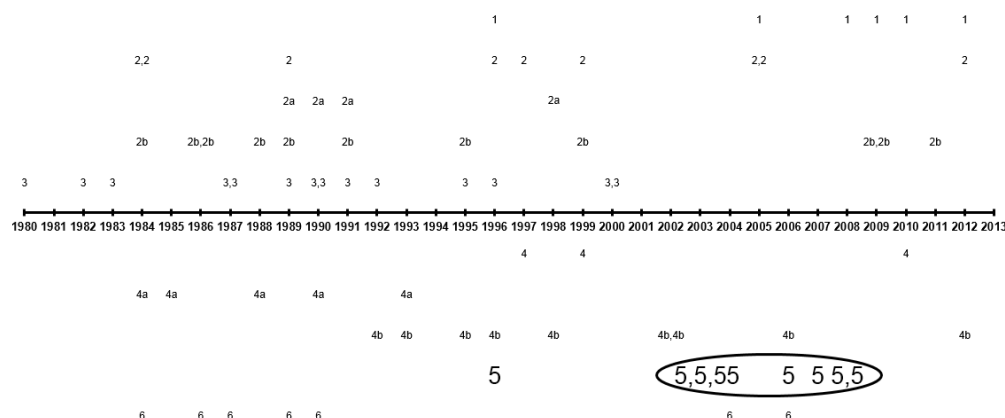## Strategy as Practice perspective

Figure 10 – Strategy as Practice perspective

This cluster consists of nine articles within the same period of time, ranging from 1996 to 2008. The high level of citations was intriguing for this analysis, where two articles were cited respectively 652 and 616 times, while two of the other nine articles were cited 496 and 373 citations. This significant amount of citations gives a strong indication that there is a collective support to this theoretical topic and it could be that we have found a movement that is of interest in case of the paradigmatic movement. What we have identified as the defining article in this cluster is Whittington (1996), but the majority of followers are located between 2003 and 2008. Whittington (1996) states that he are trying to make room for a new approach that could be seen as new ground in connecting academics and practitioners. The author further describes this new

thought as a social practice focusing in how individuals in reality act and interact in a strategic setting. This "active" view is new to the strategy implementation field and would fill the vacuum of the lack of research on action or how things are done and not describing or defining variables related to successful implementation.

As we figure out by analyzing this perspective, strategy as practice are seen as a strategic movement and not implementation, and a question of why this perspective should be taken into consideration arises. The distinction between strategy formulation and strategy implementation vanishes with the strategy as practice mindset, where everything is seen as practical activities. This will be described in details in the next part, but the main logic is that strategic activity is seen as the sum of all micro activity within the organization, as well as being the source of strategic outcome, which includes strategic elements, formulation, and implementation (Whittington, 1996). Regner (2008) share this view by stating that formulation and implementation are not seen as two distinct features, more as a part of a general undertaking. In general, how people practice their strategy is the equivalent to implementation of strategy.

Assumptions

Whittington (1996) views this new perspective on strategy as a movement from the focus of core capability of the organization as a whole, to the practical capability of the manager as a strategist. Strategy as practice possesses a "new" set of underlying assumptions and could be seen as disruptive in comparison with the other perspectives that have been analyzed. Whittington (1996) assumes that because of the diverse roles of people that "do" strategy, each has a separate combination of activities with different needs of practical competences attached to them. Therefore, forming and execution capability is not general per se, and a successful marketing functional manager for example, would not necessary be successful in another functional position. This focus on skills highlight the "problem" with the other perspectives in the sense that they try to generalize variables that has a positive effect on performance and implementation success, ignoring the variables the skills needed to realize it.

As with the alignment perspective, this "new" movement has an upper management focus, where top management teams are seen as an essential actor for the strategy process because of their formal position, and that they possess judgmental power and access to resources (Jarzabkowski 2003). Strategy is assumed to be a product of a situated, socially accomplished activity, and are further produced within the borders of the organization that the executives has control over. The organization is assumed to be an institution embedded with social, economic and political construct (Jarzabkowski, Balogun and Seidl, 2007).

Carter, Clegg and Kornberger (2008) present the only criticism of the assumptions underlying the strategy as practice movement in these articles. They argue that the strategy as practice perspective possesses a conservative view of organizational dynamics by the focus on executives to be most important variable of a strategic change. They further argue that practice and practices are two similar elements and lack clear definitions. If we dig deeper into to Jarzabkowski`s (2003) article it becomes clear that practice is the "action" where individuals interact and interpret the reality and would be the source of strategic activity, and while they view the executives as important, all individuals who strategize are of interest. In other words, practices are defined as the infrastructure where those strategic activities are generated, which is organizational, social and individual. It is clear here that there are two distinct activities, one historical that are based on previous experiences in both organizational and individual contexts, and the other is situated in the sense that is happens in a situation "now" and continuity in the future. Even though it is agreeable that this is confusing terminology, it is clear that these are different and serves diverse purposes, which make the arguments of Carter, Clegg and Kornberger (2008) less credible. They also question Johnson, Melin and Whittington´s (2003) attachment of the Research-Based View, with a paradigmatic notion where they state that it makes no sense at all to put emphasis on it as it would be seen as outdated. If we look closer into this article they phrases: "We illustrate the frustrations of the traditional macro approach by examining four influential bodies of work informing the subject: first, two important theoretical perspectives, the resource based theory and institutional

theory" (Johnson, Melin and Whittington, 2003, p. 6). It is clear here that they do not favor the Resource-Based View other than the statement of it being influential for the strategy field, but rather use it to uncover the potential of strategy as practice. This indicate that the analysis consist of a biased underlining of subjectivity. Even though the analysis of who is right or not is out of the scope of this paper, it was of importance for this study to clarify the critics and clarify if this perspective could be seen as irrelevant.

Macro to micro

There are two drivers of this enhanced focus on details, and the first is a more open market economy with rootless labor and information richness, and the second is hyper intensive markets where innovation and speed are criteria for organizational success (Johnson, Melin and Whittington, 2003). The enhanced focus of moving into the micro activities in organizational life comes from the search for a link between theory and practice. In other words, the assumption is that it is of importance to start analyze the micro activities in strategy and strategizing, since the detailed processes and practices are the main source of a strategic outcome. Example of practices are habits, artifacts, and socially-defined modes of acting where strategic activity are established, these practices could be seen as the infrastructure surrounding the activities that would either build or implement strategy (Jarzabkowski, 2003). An example of this shift could be exemplified with the Resource-Based View where the availability of resources are seen as important, while the utilizations, the activities in relation to its resource base are left out (Johnson, Melin and Whittington, 2003). Even though they state that a macro view gives a simplistic explanation of a reality, they acknowledge its importance and that the need now are a linkage between macro phenomena and micro explanations. An effort of similar matter of moving towards a micro perspective could be seen in the process models introduced in the late 80´s, but would be seen to be embedded with a lack of courage to progress all the way into the micro perspective (Chia, 2004).

Logic of practice

The logic behind practice could be seen as complex and confusing but they indicate a rejection of older assumptions about an individual's actions. Elements of knowledge are socially constructed, where habitus is the underlying standard as an unconscious arrangement of actions. In other words, the underlying reasoning for action is bounded in social rules, content of meaning and cognitive processes (Chia, 2004). Further, this author states that this is a rejection of the assumption that individual's actions are linear, casual and goal directed. The element of predicting individual behavior based on intentions is therefore also dismissed. All this points in a direction of more random and spontaneous behavior provoked within the frame of the organizational context. Whittington and Jarzabkowski (2006); Balogun and Seidl (2007) present three modes that make up the elements inside strategy, specifically praxis, practices and practitioners. Here praxis is the element of making or implementing strategy, the sum of all actions of groups and individuals in an organizational setting are seen as a strategy formulation or strategy implementation. Practices is the set of skills and experience the individuals bring into the game, a mental activity, a fundament of information which individuals base their actions to be able to interact in a social setting to collectively reach a successful implementation. Practitioners are the individuals or groups active in the process. The other underlying assumption is here that strategy is a picture or product of an individual or a group's identity because of the pound of organizational practices and individual processing and skillset (Chia, 2004). Because of this micro focus on activities it is clear that the focus is from what is done to how it is done.

Theory

Social theory

The main theoretical topic is social theory, with support from activity theory. Both stems from the field social science, but strategy as practice build mainly on (Regner, 2008). Activity theory is used to fill the holes of the social theory, which is the contrast between individualism and socialism (Whittington, 2006). This contrast is a fight of micro and macro variable, where each of these two "isms"

ignores one or the other. However, practice sees both of these theoretical grounds as equally important and become the bridge between the two. Social theory and activity theory are therefore used collectively to be more holistic by adding collective context of the organization, which is also called activity dimension (Jarzabkowski, 2003). Further, the result of this combination of theories has developed a trend of practice theorists.

Activity theory

As the supporting theory we have the activity theory, because of the centrality in this perspective and the assumption of it to be the source of strategic behavior. Activity theory is used because of its conceptualization of psychological development as bounded in social interaction in a historical and cultural context (Jarzabkowski 2003). This interaction is a fundament where individuals connect meaning to their own and others actions to be able to participate in a collective activity. The reason for this to be linked to the strategy as practice field is the notion that collective activity are seen as practical because of its outcome orientation. Further, Jarzabkowski (2003) argues that the context surrounding an activity is defined as an activity system, and further an organization is an example of such a system. The practice triangle is composed of three key variables: Top management team as the key initiator for a strategic change because of their position. The collective structure, which is the frame of interaction with socially surroundings of norms, rules, procedures and habits, in other words a platform of mediation. Here individuals bring their own organizational and personal identity to interact. A strategic action is a pattern of actions in which the individuals has interacted through a period of time and sums up as a strategic behavior.

Cognitive theory

Shared cognition are imprinted in organizational activities, therefore it is important to see this phenomena in line with the practice perspective to understand the interaction between cognition and strategy (Johnson, Melin and Whittington, 2003). This has been described previously, so a further description

of this theoretical subject will not be presented. It is however clear that cognitive theory is one of the supporting themes for this perspective.

Managerial implications

This social constructed view of strategy processes are by the tactics used widely understood by managers and consultants, and this is because of the experience nature of the practices, which practical competences appeal directly to (Whittington 1996). Through this enhanced focus on strategy and practices, learning strategy by traineeships would enhance the skills needed for strategic practitioners and therefore it should be essential in training employees.

You have two kinds of phenomenon, one that are manageable and extensively dispersed and would be the source of collectively strategic activity, and another where disruptive contradictions of individual or group perception are supported by disabled interaction. The latter is the generating source of strategic change and it is of importance for the organization to be able to facilitate these discrepancies, so in general it is of importance to identify these by a socially constructed reality where the facilitating role of management is dependent upon the company's success or failure (Jarzabkowski, 2003).

There are few and almost none managerial implications within this perspective, because of its developing nature. This theory struggle to develop methodology for research and make clear of theories and definitions, and despite this active pursuit to find a common ground, there has been performed any organization related research yet. While this can indicate an underdeveloped and premature theoretical fundament, the vast recognition this perspective has received is a clear indicator that this theoretical field has established itself in the strategic management discussion. One shortage of this perspective is the social setting, since interaction is perceived as important for the strategic activity, but more open communication channels inside the organization is necessary in order to improve this.

Strategy as Practice perspective	
What is strategy?	A product of multiple actions
How is strategy implemented?	Through strategic activities
Key influences	Social dynamics
Theory	Social theory
Who is in control?	Upper management
Specific unit of analysis	Individuals who strategize
Success variable	Detailed processes and practices
Level of analysis	Micro
Formulation vs. implementation	No separation

Table 9 – Summary of the Strategy as Practice perspective

Management Control Systems perspective
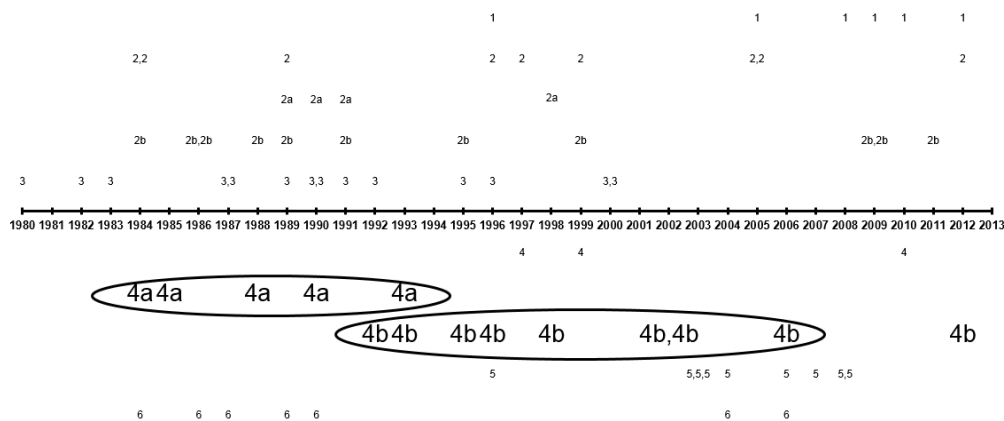
Management control systems

Figure 11 – Management control systems perspective

A fundamental question that managers face is how to assess performance during and after the implementation of a new strategy. This assessment or control function is a key aspect of all implementation processes, and is formally called management control systems in the strategic management literature (Noble, 1999). In this section, the rationale behind management control systems will be identified, and the linkage to strategy implementation will be presented. Further, we will look closer into techniques used to assess the performance of organizations, and the balanced scorecard in particular, which is the most acknowledged strategy performance management tool used to keep track of the implementation of strategic activities. However, it must be noted that the analysis of this perspective will differ slightly from the other perspectives since management control systems is on a broader level than the other perspectives.

The intention is to identify the rationale behind management control systems, before the more closely related balanced scorecard will be assessed in the same way as the other perspectives. This complex division can be an early indicator that this perspective is on a different level than the others, and that it may not be as relevant for the development of strategy implementation as we first assumed.

In total, we were able to obtain a total of 16 relevant articles for describing the role of management control systems and its development. Within these 16 articles, three articles have a broad approach and cover both the aspect of control as well as performance, five articles are directly focusing on the control functions, and eight articles focus solely on management and measurement of performance. The articles are spread out over the whole timespan of this thesis, but there is a concentration of articles focusing on control functions in the late 80s, while there is a distinct concentration of research on performance between the early 90s and the early 00s. The most dominant authors in this cluster is Vijay Govindarajan and Anil K. Gupta through their focus on control systems and its linkage to strategic business units, as well as Robert S. Kaplan and David P. Norton's work on the strategy performance management tool which they call the balanced scorecard. Kaplan and Norton (1992, 1996) are the most important articles for this cluster, since they have received massive support in the academically environment, and these two articles are also labeled as level four articles according to our previous screening.

A management control system (MCS) is a system that gathers and uses information to evaluate the performance of different organizational resources, such as human, physical, financial, and the organization as a whole considering the organizational strategies (Armesh, Salarzehi and Kord, 2010). The theory on MCS has escalated the last two decades, and has established as one of the main elements in the strategic management theory, and particularly when it comes to implementation of strategic initiatives. It was first described by Anthony (1965) where he defines management control as "the process by which managers ensure that resources are obtained and used effectively and efficiently in the accomplishment of the organization´s objectives". This definition limited

subsequent researchers not only to picture MCS as including accounting-based controls of planning, monitoring of activities, measuring performance and integrative mechanisms, but it also served to separate management control from strategic control and operational control (Langfield-Smith, 1997). Several other interpretations have been introduced the last decades, and a few of the most notable will be presented in the following part.

Anthony and Govindarajan (2006) provided the most recent, and perhaps most acknowledged definition, where they defined management control as the process by which managers influence other members of the organization to implement the organization's strategies. Management control systems are instruments that help the management to steer an organization towards its strategic objectives and competitive advantage. Strategies get implemented through management controls, organizational structure, human resources management and culture, so management control systems are only one of the instruments that managers use when implementing their desired strategies. Govindarajan and Gupta (1985) claimed that strategy formulation and implementation take place not just at the level of a diversified company, but also at the strategic business unit level. They looked further into the role of control systems in implementing business unit level strategies. They studied the effects of linking the SBU manager's incentive compensation, which is an important organizational mechanism for controlling managerial behavior, to the SBU strategy and its performance. They found a positive relationship between the manager's bonus and the effectiveness of the SBU in companies pursuing a build strategy. Three years later, Govindarajan (1988) claimed that the most critical aspect of strategy implementation in large, multi-business organizations is recognizing that different business units within the same corporation often pursue different strategies and that the administrative mechanisms that the top managers use to manage those business units should differ, and this is often referred to as contingency theory.

Daft and Macintosh (1984) tried to define the scope and characteristics of formal control systems used by managers and to define the role of formal systems in the organizational control and strategy implementation process. They found that the

key to using MCS for the implementation and evaluation of organizational strategy is linkage. "Upper managers and department level managers must discuss and be aware of the relationship between organizational strategies and departmental activities. In order to implement strategic plans, the strategic and 5-year plans must be communicated to managers during the process of formulating budgets, developing performance appraisal systems, and compiling statistical reports" (Daft and Macintosh, 1984, p. 61). This notion provides a link towards alignment, and shows that there are similarities between the different perspectives.

Nilsson and Rapp (1999) discussed the design of control systems and the usage of them on both the management and operational level in relation to implementation of a given business strategy. They found that control systems at both the management and operational level were based on different logics and that they should have a different design. They also emphasized the importance of creating a good dialogue between these two organizational levels in order to facilitate for a strategic direction and its implementation. This is in line with the above research, and shows that raising awareness and reaching a common agreement is important in order to succeed with implementation of strategy.

Research has proven a strong relationship between the type of control system used and firm performance. This indicates that the nature of the control system in the implementation process is a critical decision. It also indicates that control systems might need to be flexible in order to evolve as the implementation process develops (Noble, 1999). Schendel and Hofer (1979) defined strategic implementation in terms of control, ensuring that the main strategic options led to action taking, and the start of specific projects. Thus, a key aspect of strategic implementation is to take action and measure the performance, which stems from this action taking.

Performance

Management control systems have been discussed, defined, and explained. We know that it is a system that gathers and uses information to evaluate the performance of different organizational resources, but we have not looked into the different techniques and managerial tools used for this purpose. Particularly in the 90s there was a strong concentration of articles written on this subject, because of the introduction of the balanced scorecard, which is the most acknowledged strategy performance management tool over the last decades. In this part, performance and related managerial tools will be discussed, with emphasis on the balanced scorecard.

Assumptions

Lebas (1995) views management performance as something about the future and capability of a unit to be evaluated, and not about past achievements or decisions that are generally accepted. This is because they believe the purpose of management is about creating and shaping the future of the organization, as well as the society. He defines performance as the potential for future successful implementation of actions in order to reach the objectives and targets, and view performance as something created by the management system and by managers. He emphasizes the measurement of performance, and claims that performance management creates the context and the measures of performance. Measures can only be based on the past, and is therefore used in managerial systems to evaluate the future. Otley (1999) supports this and stresses that the measurement of the performance of organizations has been of central interest to both managers and management accounting researchers. While management accounting has tended to only focus on the financial performance, and use frameworks and theories drawn directly from the discipline of economics, the importance of incorporating more behavioral aspects have been acknowledged through e.g. the development of agency theory. However, he assumes that the discipline of economics does not provide a sufficient picture of the internal activities of organizations to provide reliable guidance to the designers of management control systems. He claims that the solution is looking beyond the *measurement* of performance, and rather focuses on the *management* of

performance. Armesh, Salarzehi and Kord (2010) are of the same opinion, and claim that in order to understand the concept of performance measurement systems, one need to view performance management as collections of financial and/or non-financial performance indicators that managers use to evaluate their own or their business unit's performance or the performance of their subordinates. They believe that "performance measurement often focuses narrowly on easily quantifiable aspects such as cost and productivity, whilst neglecting other criteria that are important to competitive success, such as competitive performance, financial performance, quality of service, flexibility, resource utilization, and innovation" (Armesh, Salarzehi and Kord, 2010, p. 201).

According to Otley (1999), two popular techniques have been developed to improve organizational control, and the first is the Economic Value Added model (EVA), which is purely a financial performance measure. This model gives an overall measure of an organizations financial performance, which is intended to change the focus of the manager´s towards delivering shareholder value through considering the interest of the shareholders when taking business actions. However, it is not as comprehensive as it claims, and is particularly weak in measuring and monitoring the different resources that managers have in order to reach their overall objectives. It also fails to identify the levers that managers must act on to improve future profitability and shareholder wealth (Epstein and Manzoni, 1998). This management principle is also known under the term value based management, which is defined by Frigo (2002) as a strategic performance measurement initiative that organizations embark on to focus internal performance and incentives on value creation. Several metrics can be used to measure changes in shareholder value, but EVA is the most accurate since it includes the cost of debt financing and equity financing (Young and O´Byrne, 2000). Value-based metrics are particularly useful as the basis for incentive compensation, resource allocation, investor relations, and other areas. Especially executive compensation has been the most popular target for VBM adopters, and the premise is to pay for performance, where performance leads to value creation (Frigo, 2002).

The second technique is the Balanced Scorecard that was first introduced by Kaplan and Norton in 1992, as a model for implementing strategy. The rationale behind this multi-dimensional framework was that it is generally inappropriate to manage using financial measures of performance alone, since they need to be supplemented by other non-financial performance measures as well as indicators of future potential performance. Therefore, the balanced scorecard was designed to be a strategic management tool that enables organizations to translate strategic goals into relevant measures of performance (Armesh, Salarzehi and Kord, 2010). The financial measures are typically considered to be "lagging" indicators of performance, since they show the effect of decisions not when these decisions are made, but rather when the financial impact of these decisions materializes, which can be long after the decisions were made (Epstein and Manzoni, 1998). Kaplan and Norton (1996) claimed that most companies focused too much on short-term financial measures, which leaves a gap between the development of a strategy and its implementation. It has also been suggested that a performance management framework such as the balanced scorecard can, "by forming the basis of strategic control systems and providing a vital link between strategy and action, assist organizations to achieve effective strategic implementation" (Atkinson, 2006, p. 1447).

Kaplan and Norton´s (1992) believed that managers should not need to choose between financial or operational measures, and developed the balanced scorecard, which provides managers with a comprehensive framework that translates a company´s strategic objective into a coherent set of performance measures. It includes the financial measures that tell the results of actions already taken, but it also complements these financial measures with operational measures on customer satisfaction, internal processes, and the organization´s innovation and improvement activities, which are operational measures that are the drivers of the future financial performance (Kaplan and Norton, 1993).

Theory

This perspective has organizational theory as its main theoretical base with an embedded underlying contingency notion of fit: "Thus, matching strategy with

organizational structure, control systems, and managers' characteristics is expected to be associated with superior performance" (Govindarajan 1988, p. 829). As a supporting theme, control theory was identified as a sociologic phenomenon, and we can see that all these articles consist of the element to control a complex reality. The problem however is that this perspective has to rely on abstract theory rather than empirical evidence of different control systems, so this theoretical base is not well presented (Daft and Macintosh 1984).

Kaplan and Norton´s (1992) balanced scorecard (appendix 2) allows managers to look at the business from four important perspectives, and provides answers to four basic questions:
  - How do customers see us? (Customer perspective)
  - What must we excel at? (Internal perspective)
  - Can we continue to improve and create value? (Innovation and learning perspective)
  - How do we look to shareholders? (Financial perspective).

Many companies have a corporate mission that focuses on the customer, where trying to be "number one" in delivering value to the customers is a common statement. How a company is performing from its customers´ perspective has therefore become a top priority for most companies. Through the balanced scorecard managers need to focus on the factors that really matters to customers, and their concerns tends to be within time, quality, performance and service, and cost. These customer-based measures are important, but they must be translated into measures of what the company must do internally to meet its customer's expectations. The managers must focus on the critical internal operations that enable them to satisfy customer needs. The internal measures for the balanced scorecard should derive from the business processes that have the largest impact on customer satisfaction, and this is e.g. factors that affect cycle time, employee skills, and productivity. Companies need to decide on which processes and competencies that is needed in order to improve customer satisfaction. The customer based and internal business process measures identify the parameters that the company considers as most important for

competitive success. Increased global competition requires companies to continuously improve their products and processes, as well as introduce new and better products. It is through growth and increased revue and margins that a company increases its shareholder value. The financial performance measures indicate whether the company´s strategy and its implementation are contributing to the bottom-line development, and typical financial goals have to do with profitability, growth, and shareholder value (Kaplan and Norton, 1992).

Managers need to choose their measures from these four perspectives, and the measures are therefore grounded in an organization´s strategic objectives and competitive demands. These four perspectives were chosen because they complement each other. The financial perspective focuses on the shareholder´s interests through evaluating whether the company is generating satisfactory return on investment and if it creates shareholder value. The three other perspectives cover elements for how the company is going to succeed financially (Epstein and Manzoni, 1998). By requiring managers to select a limited number of critical indicators within each of these perspectives, the scorecard helps focus the company´s strategic vision. It also minimizes the information overload by limiting the number of measures used. The balanced scorecard is not a template that can be applied to all businesses or industries. Different market situations, product strategies, and competitive environments require different scorecards. Also, business units develop customized scorecards in order to fit their mission, strategy, technology, and culture (Kaplan and Norton, 1993).

Kaplan and Norton (1996) identified a serious deficiency in traditional management systems in that they are not able to link a company´s long-term strategy with its short-term actions. They therefore extended the balanced scorecard with four new management processes that, separately and in combination, contribute to linking long-term strategic objectives with short-term actions. The first process, *translating the vision*, helps managers build consensus around the organization´s vision and strategy. In order for people to follow the vision, it need to be expressed as an integrated set of objectives and measures, that is agreed upon by all senior executives, that describes the long-term drivers

of success. The second process, *communicating and linking*, enables the managers to communicate the strategy throughout the organization, as well as linking it to departmental and individual objectives. The scorecard gives managers a way of making sure that all levels of the organization understand the long-term strategy as well as aligning the departmental and individual objectives with it. The third process, *business planning*, enables companies to integrate their business and financial plans. It is difficult for managers to integrate different initiatives to achieve their strategic goals, but when using the ambitious goals set for balanced scorecard measures as the basis for allocating the various resources and setting priorities, they can conduct only those initiatives that move them toward their long-term strategic objectives. The fourth process, *feedback and learning*, uses existing feedback and review processes to identify whether the company, its departments, or its individual employees have met their budgeted financial goals. When the balanced scorecard is at the center of the management system, the company can monitor short-term results from the three additional perspectives to evaluate the strategy in the light of recent performance. The scorecard therefore enables companies to modify strategies to reflect real-time learning. In conclusion, the balanced scorecard enables a company to align its management processes and focuses the entire organization on implementing long-term strategy (Kaplan and Norton, 1996).

Managerial implications

The balanced scorecard supplemented traditional financial measures with criteria that measured performance from three additional perspectives, which were those of customers, internal business processes, and learning and growth (Kaplan and Norton, 2006).

Many companies have adopted the balanced scorecard concepts to improve their performance measurement systems. This provided clarification, consensus, and focus on the desired improvements in performance. Companies have also expanded their use of the balanced scorecard, and are now using it as the foundation of an integrated and iterative strategic management system. The balanced scorecard are used to clarify and update the strategy, to communicate

strategy throughout the company, to align unit and individual goals with the strategy, to link strategic objectives to long-term targets and annual budgets, to identify and align strategic initiatives, as well as to conduct periodic performance reviews to learn about and improve the strategy (Kaplan and Norton, 1996).

Atkinson (2006) discusses the role of the balanced scorecard in strategy implementation. She stresses the fact that almost 50% of all strategies devised by organizations are never actually implemented, and because of the increasing competition and globalization, as well as shorter lead times and increased customer sophistication, the effectiveness of strategy implementation is highly important. Therefore, she discusses the performance management literature in order to understand if and how the balanced scorecard can be a tool for strategy implementation and control. The balanced scorecard is intended to provide organizational management with a set of measures that give "... a fast but comprehensive view of the business" (Kaplan and Norton, 1992, p. 71). Furthermore, it is also claimed that that the balanced scorecard "...provides a framework for managing the implementation of strategy while also allowing the strategy itself to evolve in response to changes in the company's competitive market and technological environments" (Kaplan and Norton, 1996, p. 85). However, Atkinson (2006) criticizes the balanced scorecard by the lack of a stakeholder approach to performance management, since it fails to effectively address issues involving employees and supplier, as well as the role of the community, and therefore is biased towards the shareholders. She also argues that the lack of empirical research on the balanced scorecard model is necessary in order to draw any complete conclusions on the relationship between strategy implementation and the balanced scorecard. She is however convinced that the balanced scorecard can play an important role in the process of implementing strategy, and argues that it can be used to address strategy implementation issues such as communication, middle-management issues, clarification of priorities and improved coordination across functions, businesses and boundaries. It can provide clear goals so that people know what to do, and it can translate strategic intent into specific managerial actions. "Nevertheless, the balanced scorecard cannot make strategic implementation happen by magic; the

organization must still make the journey from where it is now to a new future"
(Atkinson, 2006, p. 1454).

Werner and Xu (2012), argues that the balanced scorecard can help managers to
improve their operations and help them to implement their strategy. They do
however claim that if the employees are aware of the company´s strategy and its
objectives, they will do little to implement the strategy, since they are too
involved in their routine work and do not want the extra liabilities. It is therefore
important to establish measures and goals so that the employees become aware
that their performance will be judged based on these measurements and goals.
Accordingly, the employees will act to achieve the established performance
targets. The implementation of strategy will occur because the measures and
goals are tied to achieving objectives, and the objectives are tied to the strategy.

Without the use of a balanced scorecard, most organizations are not able to
achieve a similar alignment between vision and action, while they are attempting
to take a new direction and introduce new strategies and processes. "The
balanced scorecard provides a framework for managing the implementation of
strategy while also allowing the strategy itself to evolve in response to changes
in the company's competitive, market, and technological environments" (Kaplan
and Norton, 1996, p. 85).

Management control systems perspective	
What is strategy?	Determination of uncertainty the organization cope with
How is strategy implemented?	Through top management priorities
Key influences	Non-financial variables
Theory	Control systems theory
Who is in control?	Upper management
Specific unit of analysis	Management function
Success variable	Communication
Level of analysis	Macro/micro
Formulation vs. implementation	Separate

Table 10 – Summary of the management control systems perspective

Methodological discussion

As mentioned in the introduction of this chapter, the methodology and data layer was removed from the in-depth analysis of the different perspectives related to strategy implementation, since they were found to be of small relevance for the paradigmatic development.

The underlying reasoning here is that manipulation of the methodology was not tested in any of our articles. This will be illustrated by using the consensus perspective as an example. Even though there are some methodological papers in this perspective, the debate on variables and the complexity of the understanding on consensus seems to consist of which variables should be in play and how many. The process of changing variables for methodological reasons would assumably be directly connected to the underlying assumptions and theory. To exemplify further, Bourgeois (1980) proves agreement on means rather than ends is of importance, while Hrebiniak (1982) proves that agreement on strengths and weaknesses are positively related to performance. There is no logic to measure the affective state of strength and weaknesses if you do not assume that they are essential for implementation success. Therefore, it is reasonable to assume that methodology is not a reliable variable that can contribute to detecting paradigmatic movement in this thesis as they are covered in theoretical foundation and underlying assumptions. It has to be stressed that this is not a generalization as we consider this to be unique solitary for this academic field. It is difficult to say why this is the case, and it could be that the confusion around definitions push these perspectives into a battle of affective variables. Others share this view, and Dess and Origer (1987) states that the inconsistency of consensus research could mainly be due to discrepancies of definitions. As mentioned, there is only a small amount of articles of this origin, and Dess and Priem (1995) argues for the logic of additional variables to be considered in developing a framework to a more holistic study the consensus performance relationship, in other words a movement from bivariate relationship to multivariate. However, in this article they argue that a longitudinal study is also of importance, and would be seen as the only methodological variable we found in our articles other than changing or adding

variables. Lastly, in Strategy as Practice the methodological discussion are surrounding applications of factors or theories to be able to cope with the complex nature of practice, and could be seen as a development of this field of thought. Hendry and Seidl (2003) apply episodes to analyze practice and its strategic contribution, while Jarzabkowski (2003) add activity theory to fill the deficiencies of social theory in explaining the dynamics of strategic activity. As we see, all of these are addition of theories and factors contributing or affecting the reality of a certain phenomenon, and would be directly linked to the levels of a paradigm where we base our diversities, the underlying assumptions and theories.

Discussion

Approaches

Now that all the perspectives found in the conceptual mapping have been analyzed, there is a need for a further discussion of how relevant they have been for the theoretical and paradigmatic development of strategy implementation. In order to avoid confusion about terms, an approach will now be defined. An approach is perceived as a better and more exact term when it comes to paradigmatic discussions, instead of perspective, which we have used in the analysis to give name to a set of articles with the same underlying subject. An approach can stem from a paradigm, which would be seen as a collective perception of underlying reality. However, the separation of each approach's focus, assumptions or theoretical ground defines each approach as they are seen as separate puzzles in paradigmatic development (Heding, Knudtzen and Bjerre, 2009). It is reasonable to assume that since these approaches are a part of a paradigm they share the same perception of reality. They do however need to be diverse, and as we have noticed, most of them are separated by topics and theory. In the following section the diversity is discussed, and we want to separate or link the perspectives together in order to be able to define our approaches. According the comparison in table 11, Strategy as Practice is the only perspective that seems to be different from the other perspectives on all the selected comparable variables. Because of this, the discussion of its relevance for strategy implementation will be presented in the next section, which addresses the paradigmatic development of strategy implementation.

As mentioned previously, the MECE-principle was used in the beginning of the analysis to ensure that our grouping variables, in this case the perspectives, were mutually exclusive of each other. This principle was embedded throughout the analysis in order to ensure a good quality in our assumptions. By doing this we were able to see similarities and link the weaker perspectives to others that were more significant, as well as making sure that the perspectives were of good quality. In table 11 we present all the perspectives values on several comparative

variables, and this function as a mapping, which is used to comparing the underlying assumptions and their theoretical foundation.

As discussed during the analysis, the alignment, implementation tactics and the decision-making perspective are perceived as weak because of the amount of citations and the number of articles. Our previous labeling of all the articles in the dataset resulted in low levels for the decision-making and alignment perspective, and it was assumed that this could indicate that the perspectives had little or no contribution to the paradigmatic development of strategy implementation. There exists no literature on paradigmatic movement where they define what an approach consist of apart from Bjerre, Heding and Knudtzen, (2008). They describe an approach as a collection of articles that share common thoughts and understanding, as well as a common theoretical fundament. It is reasonable to assume that in order for an approach to be a part of the paradigmatic development there should be a level of noise within an approach. Therefore, a perspective composed by only level one or highest level two articles, empirical observations and conceptualizations, is not critical and significant enough and is perceived as non-contributing to the holistic picture by not questioning element under a paradigmatic understanding of reality. Due to this, these weak perspectives are linked to significant perspectives that share the same underlying variables and assumptions in order to define collectively approaches or reject them as not a puzzle in the paradigmatic development or "battle". By looking at table 11, which summarizes all the perspectives underlying values, consensus and decision-making perspective share similarities with their focus on decision process and are therefore grouped for discussion. Alignment and cognitive perspective are linked because of their focus on individual processing and alignment of behavior. The last grouping stems from the implementation tactics perspective and the management control systems perspective. These potential approaches are also cross-examined with other potential perspective to investigate which would be the best match for establishing an approach.

All perspectives					
	What is strategy?	*How is strategy implemented?*	*Key influences*	*Theory*	*Who is in control?*
Cognitive	Direction set by upper management	Activation through middle managers	Commitment	Cognitive theory	Middle managers
Decision-making	Direction set by upper management	New meaning are communicated from upper management	Interaction	Decision theory	Upper management
Strategic consensus	Strategic decisions formulated at the top	Activation through middle management	Interaction	Decision theory	Upper management
Alignment	Organizational purpose	Alignment of cross functional factors	Alignment of contextual variables	Contingency theory	Upper management
MCS	Determination of uncertainty the organization cope with	Through top management priorities	Non-financial variables	Control systems theory	Upper management
Tactics	Upper management sets context	By steps of operating managers	Tactics to deal with commitment	Cognitive theory	Middle management
Strategy as Practice	A product of multiple actions	Through strategic activities	Social dynamics	Social theory	Upper management

	Specific unit of analysis	*Success variable*	*Level of analysis*	*Formulation vs. implementation*
Cognitive	Middle managers	Alignment of perception	Macro	Separate
Decision-making	Upper management	Conflict	Macro	Separate
Strategic consensus	All levels of management	Consensus	Macro	Separate
Alignment	Upper management	Collective perception	Macro	Separate
MCS	Management function	Communication	Macro/micro	Separate
Tactics	Lower levels of the organization	Communication in different forms (tactics)	Macro	Separate
Strategy as Practice	Individuals who strategize	Detailed processes and practices	Micro	No separation

Table 11 – Summary of all the perspectives

Consensus and Decision-making perspective

The consensus perspective consists of a decision-making focus embedded with interaction of actors active in this process. Even though the state of behavior needed for successful strategy implementation is the main subject, the main theoretical fundament in the consensus theory is decision-making theory. When it comes to the mutual exclusiveness of the decision-making perspective and the consensus perspective, they are fairly similar in several ways, and this indicates that it is difficult to separate them. When we compare the other variables it seems reasonable to converge these two together as an approach. They both consist of decision theory as the main theoretical fundament, and they both perceive interaction as a key element in the implementation process, as well as that an individual's perception is seen as the main challenge. It is argued previously in the thesis that the decision-making perspective is perceived as a weak cluster, with a collection of five level one articles and one level four article. This low level of significance indicates little or no developing contributions, even

though it consists of a level four article. However, if it were combined with the consensus perspective it would be seen as significant. Consensus alone could be perceived as an approach because of its significant amount of articles, recognition, and that the collected articles consist of a certain level of noise. It does however seem reasonable to combine the two perspectives because of their similar theoretical fundament and assumptions, and they are both deemed as a combined approach. These two perspectives are also perceived as different as the others since these perspectives are the only ones focusing on strategy as a line of decisions.

Alignment and Cognitive perspective

The cognitive perspective can be understood as a well-established perspective that consists of articles from all the paradigmatic levels, and this in combination with the significant amount of articles, indicates that it has a strong independence. While the decision-making and consensus perspective focus on how the decision process affects company performance, and that a certain behavior is the key for success, this perspective views people as barriers to successful implementation. Even though the underlying assumptions correlate, the theoretical fundament and focus is different as this perspective mainly is concerned with an individual's self-interest and their motivation, while consensus focus on group dynamics concerning individual perception and agreement. In comparison with Strategy as Practice, the cognitive perspective consist of the dynamics between the upper and middle management, while Strategy as Practice contains an activity perspective grounded in social theory and see all individuals who is directly linked to a strategy process as important. Alignment is understood as the weakest perspective since it consists of mainly conceptualizing and practical articles, and holds the lowest levels of citations. It is however the perspective that is closest to the cognitive perspective in terms of its underlying values, and it seems natural to link these two. The alignment perspective lack the presence of a clearly defined focal theoretical topic, and contingency theory as we found to be most important are perceived as outdated. Due to this, the alignment perspective has few theoretical similarities with the cognitive perspective. The upper level management focus of the alignment

perspective is contradictory compared to the cognitive perspectives focus on middle managers. Further, the fact that contextual factors are the dependent variable to implementation success within the alignment perspective, while inversely is the dependent variable in the cognitive perspective, commitment and common understanding are seen as key variables for implementation success. Based on this discussion, the cognitive perspective and the alignment perspective are seen as mutually exclusive. However, because of its confusing profile, and lack of significance due to our criteria, the alignment perspective is perceived as an outlier, a collection of practical articles concerned with conceptualization. Therefore, the alignment perspective is rejected as a possible link with the cognitive perspective for establishing an approach, and it is viewed as less important for the paradigmatic development of strategy implementation. The cognitive perspective is however based on a strong fundament with reasonable values, and is deemed as an approach.

Control systems and implementation tactics

These two perspectives consist of a different focus than the others and are therefore discussed collectively here. Both are seen as tools for the managers and executives to take control in complex situations, but at the same time they are different managerial activities. The management control systems perspective function in two ways: facilitate change and monitoring behavior in linkage with strategy. On the other hand tactics are seen as tools or approaches for aligning understanding and commitment towards a strategic change. While both has a facilitating focus, control systems are more concerned with the control function and by monitoring performance, while tactics are more a communication tool combined with the use of authority. The tactics perspective is concerned with social and political issues, meaning they are facing social and interactive problems. On the other hand, control systems are concerned with progress due to organizational change and organizational performance. This indicates diversity between the two perspectives and proves that they are mutually exclusive.

The tactics perspective deals with social and political issues, and the question is if this could be linked to the cognitive or the consensus/decision-making perspective? Nutt (1986, p. 230) states that failures of implementation stems from two sources: "1) Individuals or groups who attempt to maintain relationships, sustain existing procedures, or retain control over valued activities that would be altered, and 2) to misunderstandings or disagreements about expected benefits". Tactics are therefore tools used to neutralize these defensive behaviors, and could be seen as a response to the cognitive perspective. Further, tactics views social and political issues as the key problems, while the cognitive perspective views people in the lower levels of the organizations as the main problem in an implementation process. This notion points in the direction that these two perspectives are not mutually exclusive and could be seen as one. Bourgeois and Brodwin (1984) introduce the crescive model, and stress the loss of control for the CEO and enhanced focus on middle managers, which is in line with the assumptions of the cognitive perspective. As we see here and in the assumptions of the tactics and cognitive perspective, they both view the middle managers as essential for the operating capabilities of the firm, and they assume that the executives function as a premise setter. Lastly, the fact that tactics share the contingency notion with the cognitive perspectives is another similarity to that needs to be noticed. It could be claimed that implementation tactics could be used in a decision-making process, but according to our analysis, the implementation tactics perspective shares more underlying assumptions with the cognitive perspective and has an embedded focus on issues between individuals in general, and are not directly linked to the decision-process. Because of these similarities the cognitive and implementation tactics perspective will be connected in a conceptualizing direction.

Summary

We have now discussed possible linkages for our perspectives in order to make them more mutually exclusive, and ended up with the following approaches: the cognitive and implementation tactics approach, the consensus and decision-making approach, the management control systems approach, and the Strategy as Practice approach. Alignment is the only perspective that is rejected as a part

of the others and as a single approach. During the analysis we found an indication of a common theoretical ground among many of the perspectives, with a concentration between 1980 and 2000. These similarities and a discussion of the paradigmatic development of strategy implementation will be presented in the next part.

Paradigms

As explained previously, a paradigm is an expression of a set of deep assumptions that becomes the characteristics of an academic field in a period of time, a collectively held perception of reality within a field of study (Kuhn (1996). Our findings consist of seven perspectives where six of them are defined as a part of an approach or as independent approaches: the cognitive and implementation tactics approach (1980-1991), the consensus and decision-making approach (1980-1992), the management control systems approach (1988-1998), and the Strategy as Practice approach (2003-2008). The overall activity during our period could be seen in three clusters with 34 articles in the period 1980 to 1993, 17 articles between 1994 and 2001, and lastly 25 articles between 2002 and 2013.
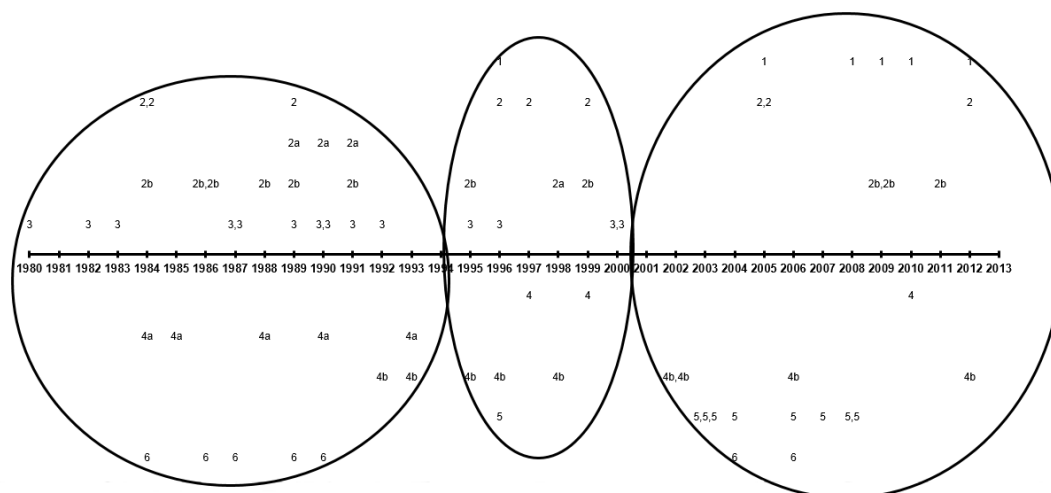

Figure 12 – Three potential clusters

Based on this preliminary visual analysis, it was first assumed that we might identify three different paradigms within our time period, but throughout the in-

depth analysis only two diverse lines of thoughts were identified. Over our chosen period of time of 33 years, only one disruptive perspective have emerged, which is the Strategy as Practice perspective that offers a new way to view strategy and strategy implementation through its micro focus. In order to be able to define this as an actual paradigmatic movement, a comparison of the theoretical fundament and underlying assumptions between the practice perspective and the other perspectives will be discussed. Could we say that these two are mutually exclusive based on the underlying assumptions and the theoretical fundament, and could all the approaches be collectively exhaustive in the sense that all approaches fit into either one of these two potential paradigms? The purpose of this discussion is due to Berthon, Nairn and Money´s (2003) statement that facts, analytical methods, theory and underlying assumptions are the building blocks of a paradigm. If we are able to find that Strategy as Practice stems from the limitations of the other approaches while also being contradictory, as the logic in paradigmatic thinking goes, we have identified two paradigms.

The collective assumptions and theoretical fundament behind the approaches that are not affiliated with Strategy as Practice will first be presented to analyze if they actually fit together. Further, these will be compared to the ones underlying Strategy as Practice, and lastly if we are witnessing an academic battle that is about to start, has started, or is already finished.

Underlying assumptions

In order to be able to draw a link between the other approaches, especially those located before the introduction of the Strategy as Practice perspective, we have to compare the assumptions and theoretical fundament behind them to see if there is a common understanding of the reality. The fact is that these approaches clearly indicate a linkage, and especially due to the focus on individual perception and cognition by subordinates. The dyadic relationship between the upper management and the operating middle managers is therefore the main focus of the analysis within this period. The consensus perspective sees agreement as a successful result of this interactive mode, and that it is essential

for organizational success. On the contrary we find a focus on misfit of perception between the upper and middle management in the cognitive approach. The cognitive perspective is more about the general dynamics in a situation where there is a change progressing. While consensus is more negotiation focused and assumably, more formulation embedded due to the nature of decision process, the cognitive perspective could therefore be seen as reaction-focused because of their resistance to change and defensive behavior. However, besides their differences they are based on the same perceiving nature of human beings, and are therefore viewed as similar. The decision-making perspective share this logic in trying to describe the historical variables brought into a decision process. Different leadership styles and approaches or support systems based on cognitive aids are all dependent on an individual's cognitive schema, they are pre-programmed by organizational and individual factors that would be highly affective on the outcome of a strategic decision. Apart from that, the interaction assumption is based on the same logic as consensus, that negative performance and unsuccessful implementation is a result of confusion and disagreement. A counterpart to the other approaches is found in the element of conflict in a decision process, that a conflict would enhance the quality of a decision. While this is true it is a part of a decision process where increased diversity is correlated with more information available and therefore would result in higher quality, and Schweiger, Sandberg and Rechner,(1989) proved that it did not affect the after-process relationship. This notion is still focused on the perception of different individuals, that they could be both the problem and success of a company, and therefore the managerial activity is to balance this thin red line.

As we see here, all see the upper management function as a premise setter and a facilitator, and the workforce are proved not to be affect neutral. The environment seems to be characterized by intensive competition with a more frequently alteration to the strategic direction set by the upper management. Middle managers are the heart of operating the organization, and are the key to a company's success. From these notions, the strategic and leadership functions are built around symbolic features. The managerial role is to give the

organization`s workforce meaning and direction towards a desired future, and we are therefore naming this paradigmatic period as the symbolic paradigm.

Further, the two other approaches that are more conceptual tools to facilitate the organization contain the same underlying assumptions, and are therefore directly related to the other perspectives. The management control systems have moved from its focus on controlling their organizational environment to creating and shaping the future. The management is the creator of performance as where the other states the same in that the management creates the strategy. This is done by adding non-financial measurement variables that enable the management to measure behavior and therefore get a more holistic picture of their performance, and providing the management with an alignment tool in the form of facilitating behavior. We see that the function of upper management are viewed through the same periodic lens, and contextual factors are their tool to facilitate change and setting direction and meaning to organizational activities. These control systems are created to help the manager facilitate and communicate meaning and change, while at the same time aligning the organization to work towards the same goal. Table 11 summarizes the common patterns of this periodic view of organizational reality.

Paradigmatic movement

As noted before, the logic behind a paradigmatic development is evolved through discrepancies between reality and theory. Variables are questioned because of this misfit, and as this process goes deeper they could progress all the way to the underlying assumptions and the outcome would be a paradigmatic change Berthon, Nairn and Money (2003). The question in this discussion would be if Strategy as Practice could be seen as a result of this logic?

First, the facts we are facing is how implementation of a strategic change are seen from a theoretical point of view, this mean every variable in play during an implementation and its success factors. Summarized, the symbolic paradigm separates implementation and formulation as two distinct events, where formulations are a result of the upper management perception of data. Even

though there are slightly different views on what formulation is, the general assumption indicates that it is an activity of upper echelon of the organization. The main activity for management after delegation of implementation responsibility is to ensure commitment and alignment between the middle managers and the organization based on interest and needs. At the same time, they have to control this progress through communication and frameworks such as the balanced scorecard. The logic of this perspective is that the main complications towards strategy implementation are the lower levels of the organization, mainly the middle managers. Further, as table 12 shows we can see that there are now different perceptions of many essential variables connected to the implementation process. Whittington (1996, p. 732) states in his article that there is a "shift of concern" where the old focus on organizational capability has moved to the individual managerial practical competence. The macro perspective of the symbolic paradigm concerning the organizations capability as a whole to take advantage of their implementation skills is questioned. People do the "real work" and should therefore be the element in focus. Whittington (1996) further states that strategic practice cannot be generalized and the need for an understanding of different roles and local routines are essential for further development of the strategy literature. Further, as this new practice approach is more activity based, so is the understanding of strategy. Strategy are in the symbolic paradigm seen as a symbolic "map" for the organization to reach success, and in Strategy as Practice it is seen as an activity, as we have explained, the sum of multiple activities. It is clear that the facts connected to the reality of the symbolic paradigm do not fit with the theoretical fundament preferred in this new activity paradigm. The changes we could see in the assumption is a good indicator that this battle to fit facts with theory has started.

It is assumed that the practical activities embedded in an implementation process are more important than variables related to a successful implementation. As we see in the symbolic paradigm, consensus is seen as a variable positively related to higher performance, or on the other hand that individuals in the organization need common perception and understanding to enable successful implementation. The followers of the activity paradigm

question this lack of explanation. How did they reach consensus and how do you align perception and understanding? Further, the activity paradigm questions the separation of formulation and implementation, and they see this as a more general process that shares characteristics since they serve the same purpose (Regner, 2008). It is reasonable to assume that this come from the renewed focus of management to be a central variable in both processes, while the symbolic paradigm separate the two because of the enhanced understanding that top managers has the decisional power, while middle managers has the operating responsibility and ability. It is also argued that this micro focus would in more detail explain how different variables interact, how contextual factors affect the social dynamics, and in general dynamics between actors in a strategic process.

We see that the underlying assumptions have significantly changed, and that the understanding of organizational reality differs between these two paradigms. The last indication is the activity paradigms exclusion of cognitive theory. As activity has become more important to analyze, social theory has become the main theoretical subject with the cognitive theory as an indirect variable in a socially embedded situation, like a strategic process. We can clearly state that these two are mutually exclusive on the theoretical fundament and the underlying assumptions.

Symbolic vs. Activity		
Variables	**Symbolic**	**Activity**
What is strategy?	A purpose, meaning, direction (symbolic)	A product of multiple actions
How is strategy implemented?	Through committed middle managers	Through strategic activities
Key influences	Individual perception	Social dynamics
Theory	Cognitive theory	Social theory
Who is in control?	Upper management	Upper management
Specific unit of analysis	Middle managers	Individuals who strategize
Success variable	Aligned behavior and understanding	Detailed processes and practices
Level of analysis	Macro	Micro
Formulation vs. implementation	Separate	No separation

Table 12 – Summary of the symbolic and activity paradigms

Strategy as Practice – a new paradigm?

We have showed that there has been a paradigmatic movement, but the question of whether this has been adopted by other academics remains. Carter, Clegg and

Kornberger (2008) state that the Strategy as Practice logic is a systematic criticism of the North American-inspired strategy research. They do not accept the new practice paradigm and criticize it to be embedded with a conservative view of strategy by its focus on top management, confusing terminology and lack of the effort in developing a new perspective of strategy. This critique may seem weak and poorly advocated, but Strategy as Practice, ironically, seems to lack practical use. All the articles we acquired consist of conceptual development of the practice approach, with theoretical and methodological alterations. Whittington (2006) introduces how Strategy as Practice can contribute to the strategy field, so here the methodology is reasoned. Chia (2004) clarifies how individuals can understand this new way of thought, and so is the theory explained. Johnson (2003) also contributes to this exploratory group of articles by highlighting the benefits of the "activity-based" view, which is an alteration to the Strategy as Practice theory to present some examples. What we can interpret from this is that even though this new perspective opens up unexplored issues within the strategy field, it is assumably still in the development phase and may therefore indicate a paradigmatic movement that is about to happen. Further, because of the significant amount of citations in the related articles it could seem as a paradigmatic movement was already completed or at least at the final part of this process. Strategy as Practice is only a European phenomenon, and it has not received much attention in other parts of the world such as America. This can indicate that a paradigmatic battle exists, and a "winner" has not been named yet. Strategy as Practice can therefore not be viewed as a fully developed paradigmatic movement, but it could be in the future. It seems as Strategy as Practice has established itself as a progressing paradigmatic movement only in Europe, and lacks approval in other geographical areas. Even though the paradigmatic theory mentions geographical discrepancies, it could be reasonable to assume that the perception of Strategy as Practice could be affected by culture, and therefore be constrained geographically. Even though this paradigmatic movement seems vague and underdeveloped, it is an interesting evolution that could be highly affective within the field of strategy implementation in the future.

Conclusion

Implementation of strategy is a notorious and perennial challenge. Some companies are better at it than others, but few can state that they master it without any problems. It is an area that has been somewhat neglected by both companies and educational institutions for many years, but is definitely on the rise, and has achieved more focus the last years. As many as 90 % of all companies fails to reach their strategic ambitions, and there are no doubt that this number could be far lower if companies paid more attention to the implementation of their strategy.

No universally accepted definition of strategy implementation exists, and it is therefore difficult to understand the concept of it, and what it consists of. This will be important for the whole discipline so that it can evolve from a common understanding, and not consist of a diverse range of perspectives.

In this thesis, we have identified the theoretical development of strategy implementation, and discussed how this discipline has evolved paradigmatically. After a thorough process of compiling and screening material, we were able to identify seven perspectives that together constitute the concept of strategy implementation. These seven perspectives were then further analyzed and decomposed, by characterizing the underlying assumptions and theoretical fundament of each, which added up to the managerial implications for each perspective. Following this analysis, the perspectives were further discussed, and linked with a similar perspective in order to define approaches that have characterized the development of strategy implementation. With this logic, the consensus and decision-making perspective were linked, the alignment and cognitive perspective were linked, as well as the management control systems and tactics perspective. It was then deemed that some of the perspectives were too weak to have had any particular significance in the development of strategy implementation, and four approaches were identified: cognitive/tactics, consensus/decision-making, management control systems, and strategy as practice. In the end, the paradigmatic development was discussed, and strong indications for an emerging paradigm based on the strategy as practice

perspective were found. These indications are currently geographically divided, since strategy as practice is a school of thought that only have gained foothold in Europe, and not in the other prominent research environments in particularly North America. In the former paradigm, strategy is viewed as a purpose, meaning or a direction, and is most often implemented through committed middle managers. In other words, strategy has a symbolic value and the paradigm is named thereafter. In the indicated new and more activity-based paradigm, strategy is viewed as a product of multiple actions, and is implemented through various strategic activities.

This thesis has contributed to the increasing line of research on strategy implementation by taking a step backwards and characterizing how the theoretical development of this field of research has developed over the last decades. Some have attempted to write a literature review on this subject earlier, but not in such a comprehensive way where all possible related topics are included. Although it exists several articles describing the paradigmatically development of strategic management, this paradigmatic discussion has never been applied directly to the development of strategy implementation. Strategy implementation is an increasing field of research, and we do believe that this thesis has clarified the drivers behind it, and can function as an adequate and interesting paper for aspiring students looking into the concept of strategy implementation, as well as existing researchers on the subject.

Limitations

We have ensured that our results are valid by performing the operations several times in all aspects of the research. For instance, the process of acquiring and screening the articles were performed several times in order to ensure that our chosen articles were both relevant for the thesis and they were labeled correctly. The analysis of the perspectives and paradigms were also performed using the same procedure. Further discussion of the validity of the paper can be found in chapter two where the methodological framework for the thesis is presented.

The main limitation for this paper was the limitations in terms of time that follows the last semester of a Master of Science degree. We only had six months available for the whole process of determining a topic and write the thesis, and things took longer time than anticipated in the beginning. As we dug deeper into the concept of strategy implementation, we found several new variables that could be included, but weren't because of the time limitations. It would also have been interesting to expand the timespan of the study, and analyze the origins of strategy implementation, but it would not have been possible unless other parts were removed, or the analysis was minimized to a less comprehensive format. It would have been satisfactory to have enough time to apply another method to our dataset, in order to see if the findings were consistent. In the beginning of this process, a lot of time was spent on using methods that were not applicable for this study, and precious time were wasted.

The discipline of strategy implementation is also a limitation in itself, and all its connected perspectives. It is difficult to set boundaries when it comes to strategy implementation, because it is somewhat inconsistent and oddly constructed. Too many perspectives can be related to strategy implementation, and the disagreements of how it should be defined, and what it includes, makes it difficult to comprehend. This applies especially for this thesis, where the aim was to explore all the literature written on strategy implementation, and to identify how the theory has developed, in contrast to other minor articles where the research question is narrower and does not include as many perspectives.

Out of a total of 145 articles in the dataset, as many as 109 were written with a focus on the leaders in an organization. The remaining articles were written with either a focus on the culture or the organizational structure. This dominance of articles with a leadership focus is related to the fact that many of the journals used in this thesis are management journals that often publishes articles intended to provide an brief summary of ongoing research, as well as more conceptualizing articles were well-known success factors and obstacles to strategy implementation, and frameworks that can be applied in order to improve this process. However, this leadership-biased representation could be a

limitation for the discipline of strategy implementation, particularly with the introduction of strategy as practice as a possible new paradigm. Would it be more reasonable to shift focus towards the individuals in an organization for improving strategy implementation, and rather view the managers as the indirect variable in this process? This is just an assumption, but the massive focus on leadership in the process of implementing strategy is alarming, particularly if it should be possible to agree on a common understanding of what strategy implementation is, and how it should evolve in the future.

Future research

As presented in this thesis, strategy implementation is a discipline that has evolved vastly the last decades, and it is reasonable to assume that it will continue to evolve. A promising research opportunity will be to look further into the paradigmatic shift towards strategy as practice, and whether this establishes as the new way to view strategy implementation. Another research opportunity is, as previously mentioned, to apply several methods on this dataset in order to identify whether the results are consistent.

The final conclusion of this paper is that it seems as academics has difficulties in grasping the complexity of researching the practical nature of implementing strategy, and several branches of research are evolving. We hope that by clarifying the evolution and problems within these branches, new ideas and understanding of the discipline can emerge that can contribute to uniting the academic environment behind one universally accepted definition of what strategy implementation are.

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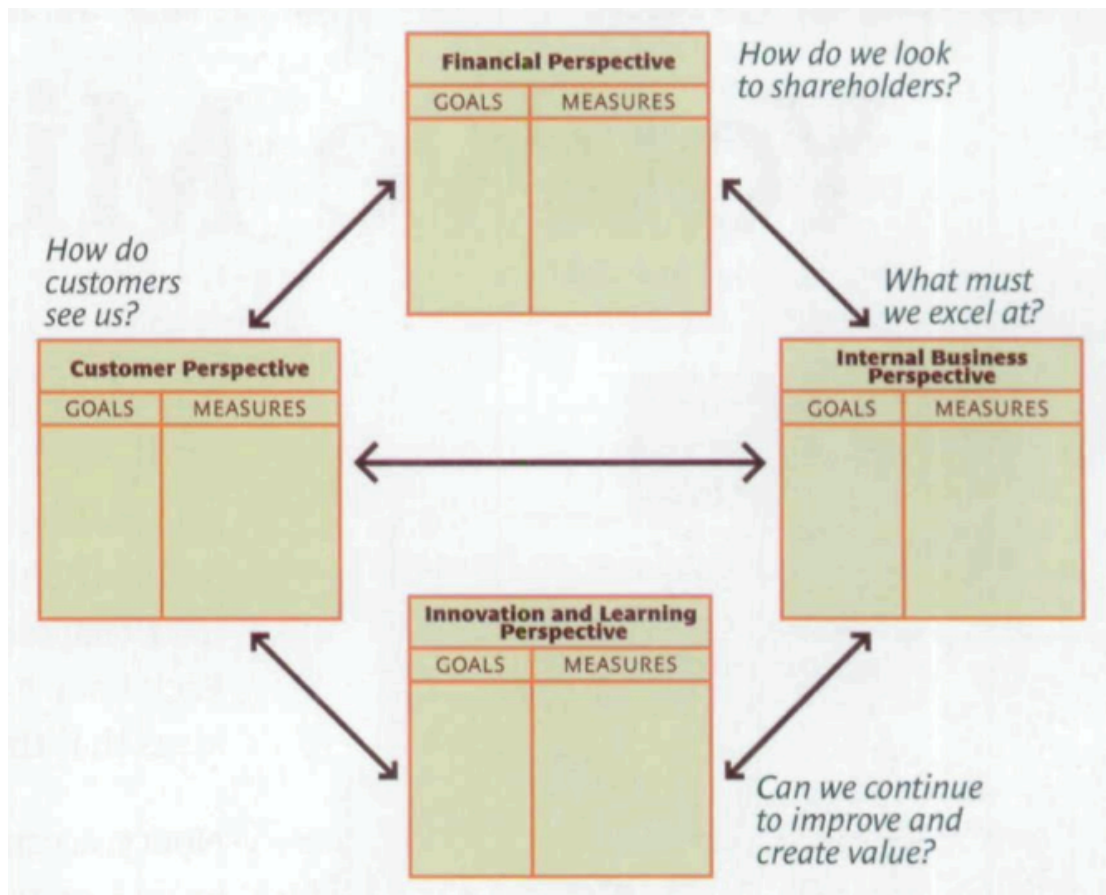
Appendix 1

List of keywords

- *Strategy implementation*
- *Strategy execution*
- *Implementation of strategy*
- *Execution of strategy*
- *How to execute your strategy*
- *How to implement your strategy*
- *Strategic process*
- *Implementation process*
- *Strategy execution process*
- *Strategic performance*
- *Decision process implementation*
- *Strategic consensus*
- *Consensus and implementation*
- *Implementation*
- *Strategy as practice*
- *Paradigmatic development of strategy implementation*
- *Cognitive aspects of strategy*
- *Implementation tactics*
- *Alignment of strategy*
- *Management control systems*
- *Balanced Scorecard*
- *Strategy as an activity*
- *Doing strategy*
- *How to realize your strategy*
- *Implementation vs. formulation*
- *Strategic development*
- *Strategic management*

Appendix 2

The Balanced Scorecard

Kaplan and Norton (1992)