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## **Strategy implementation: Taking stock and moving forward**

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### **Abstract**

Strategy implementation (SI) is a significant managerial, and organizational challenge as many practitioners struggle to make strategies actionable and to achieve intended results. Moreover, there is no unified body of research on SI. This is problematic for academics aiming to contribute to a research-based body of knowledge on implementation. To remedy this problem, we draw on the strategy-as-practice perspective and conceptualize SI as a particular type of ‘strategy work’, manifest in the activities, actors, and tools through which strategy is executed. This conceptual framework allows us to synthesize the fragmented literature into five implementation practices: structure and process matching, resource matching, monitoring, framing, and negotiating. We show how these implementation activities operate at different levels and involve different actors and tools. With its emphasis on what managers (and other people) do within specific structural, temporal, and material arrangements, the strategy-as-practice perspective offers exciting opportunities for future implementation research.

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**Keywords:** Strategy implementation, strategy work, strategy as practice, managerial agency, temporality, materiality

## **Introduction**

Strategy implementation is a significant managerial, and organizational challenge (Dobni & Luffman, 2003; Raes, Heijltjes, Glunk, & Roe, 2011) and substantial evidence shows that strategies fail during implementation rather than formulation (Egelhoff, 1993; Hickson, Miller, & Wilson, 2003). Textbooks tend to define SI as “putting strategy into action” (Hill & Jones, 2013, p. 4) or “converting strategy into actions and good results” (Thompson, Strickland, & Gamble, 2013, p. 44). Thus, at a basic level, SI implies shifting salience from making decisions about the strategic direction to moving along that path and making things happen. Strategy implementation research encompasses many topics, including “top-down strategic change” and the implementation of a “codified strategic intent”, such as growth or diversification strategies.

SI often entails some level of organizational change (Balogun, Gleadle, Hailey, & Willmott, 2005; Lynch & Mors, 2019) and capability development (Friesl & Silberzahn, 2017). As such, extant research on SI stretches across the disciplines of strategy and organization theory (Nobel, 1999). A recent review of the literature shows that leading scholars have drawn from a plethora of intellectual domains, such as contingency theory, organizational control theory, agency theory, and others (Weiser, Jarzabkowski, & Laamanen, 2020). Thus, rather than being neglected, as suggested two decades ago by Hrebiniak and Joyce (2001), research on SI appears to be fragmented, lacking a unified understanding of the phenomenon itself.

This fragmentation is manifest in different empirical and theoretical research foci. These range from studies assuming an optimal configuration of resources and structures given certain environmental conditions (e.g., Galbraith & Nathanson, 1978; Stonich, 1982) to studies that consider implementation a largely cognitive challenge and thus focus on processes of sensemaking (e.g., Alexander, 1985; Gioia & Chittipeddi, 1991). Moreover, SI is both framed as a linear process where careful planning precedes action (Porter, 1985), as well as an adaptive

process encompassing improvisation and learning (Mintzberg, 2000; Mintzberg & Waters, 1985; Weiser et al., 2020).

We argue that this fragmentation is an indicator of the multi-faceted nature of SI; it encompasses very different activities performed by different actors, both within, but potentially also across organizations. The purpose of this paper is to review and synthesize the existing body of work on SI by explicitly focusing on the managerial work and the activities required to implement strategy. We draw on the strategy-as-practice (S-as-P) perspective, whose theoretical agenda follows on from a process school of strategy (Chakravarthy & White, 2006; Mintzberg, 2000; Mintzberg & Lampel, 1999; Pettigrew, 1985), to emphasize and reveal what managers do in terms of strategy (Johnson, Melin, & Whittington, 2003; Vaara & Whittington, 2012; Whittington, 2006). While spotlighting the work people do, S-as-P acknowledges that structural, temporal, and material arrangements can both enable and hamper strategy work (Jarzabkowski, 2004; Kaplan & Jarzabkowski, 2006; Kaplan & Orlikowski, 2013). Thus, at the center of the S-as-P perspective is the quest to understand strategic agency (Mantere, 2008) and the ability of actors to get work done given wider organizational and societal constraints (Jarzabkowski, 2008). While the implementation of a deliberate managerial intent remains a significant challenge in practice (Bower & Gilbert, 2007; Sull & Sull, 2015), the S-a-P perspective promises valuable insights and advice also for practitioners with its emphasis on both the potential of managerial agency and the limitations to managerial control. In this paper, we show how the S-as-P perspective provides a fresh look at existing research and opens up for new contributions to research as well as practice.

This paper highlights that the frontier of SI research is the managerial practices of implementation rather than the configuration of structures and processes. This is a nuanced yet important difference. Our main theoretical offer to the literature on SI based on S-as-P is to unpack the characteristics of managerial conduct in as part of SI and illustrate the potential it

brings for future SI research. Consequently, based on our review, we highlight five key practices through which implementation is accomplished: structure and process matching, resource matching, monitoring, framing, and negotiating. We draw on the S-as-P perspective in order to reveal the state of research on the actors, situated activities, and tools involved in these practices. We then show how a focus on the actors, situated activities, and tools raises underlying questions related to managerial agency, temporality, and materiality – issues that are at the very heart of managerial challenges related to SI, and that also constitute important theoretical questions.

### **Strategy implementation as a distinct phenomenon**

Strategy implementation research comes in different guises. The academic literature lacks a unified definition of what SI is and what it is not (Weiser et al., 2020). Researchers have used the notion of implementation with regard to different objects such as corporate or business strategy (Bourgeois Iii & Brodwin, 1984), but also lower-level or functional strategies, such as IT (Gottschalk, 1999). Researchers draw on different perspectives on what implementation involves, such as the realization of a firm's mission statement (Covin, Slevin, & Schultz, 1994; Rey & Bastons, 2018), resource allocation (Govindarajan, 1989), managerial meaning-making (Balogun & Johnson, 2004) or political actions (Nutt, 1989). Yet others focus on success factors (Miller, 1997). Few researchers explicitly define implementation, leading to different conceptualizations based on different assumptions. Below we highlight two important theoretical emphases in research on SI that have emerged in parallel: the contingency perspective and the cognitive perspectives. We also discuss how implementation research during the same time period has been challenged.

*Implementation as contingency logic and internal fit.* In the early SI literature (1970s–1990s), scholars have typically conceptualized implementation as a planned managerial undertaking requiring a certain set of decisions, actions, and initiatives to be successful (e.g.,

Egelhoff, 1993; Kerr & Jackofsky, 1989). Implementation was seen as the result of careful planning, resourcing, and organizational design decisions (Bourgeois Iii & Brodwin, 1984). Researchers probed factors affecting implementation success such as appropriate configuration structures (Galbraith & Nathanson, 1978; Govindarajan, 1988, 1989), resources (Stonich, 1982), systems and processes (Brodwin & Bourgeois Iii, 1984), as well as common obstacles to implementation (Alexander, 1985; Wernham, 1985). The idea was that implementation follows a contingency logic (Miller, 1981). Such contingency thinking has been highly influential in strategy research. It is based primarily on the argument that performance at the firm or strategic business unit (SBU) level depends on a firm's fit with the requirements of its business environment (Hrebiniak & Joyce, 2001; Lawrence & Lorsch, 1967). Thus, the accomplishment of a particular strategic intent (and ultimately firm performance) requires the organization to configure activities, structures, processes, and routines that both reinforce each other and contribute to the achievement of fit with the organization's environment (Miller, 1981; Sackmann, Eggenhofer-Rehart, & Friesl, 2009).

*Implementation as managerial cognition.* Other studies assumed that SI requires a shift in organization members' understanding of a firm's strategic intent. While structures, systems, and processes are viewed as important in shaping human behavior, the focal question centers on how people at various levels within the organization interpret, make sense of and act on the new strategy (Reger et al., 1994; Sackmann et al., 2009; Stensaker, Falkenberg, & Groenhaug, 2008). Thus, rather than looking at the internal configuration and fit, these studies focused on managerial cognition and how organization members interpret and make sense of a new strategy. This is important, as organization members may have incongruent perceptions of the strategic intent, the purpose, and the process of SI (Harari & Zeira, 1976), thus making coordinated collective action difficult. For instance, in an early study, Alexander (1985) surveyed 93 firms and found that the most commonly reported implementation problems were

not tied to structural adjustments or resource allocation. Rather they lacked a shared understanding and sufficient communication with employees.

These studies acknowledge that SI may challenge existing meaning systems. Consequently, implementation requires the creation of new meaning systems (Gioia & Chittipeddi, 1991). Early studies tended to draw on cognitive theory, emphasizing top management's beliefs about the environment, strategy, business portfolio, and the state of the organization (Porac & Thomas, 2002). Later work often incorporated a process understanding and increasingly adopted a sensemaking perspective (Narayanan, Zane, & Kemmerer, 2011). Scholars working within the cognitive/sensemaking stream have investigated how top managers (Herrmann & Nadkarni, 2014; Waldersee & Sheather, 1996), middle managers (Ahearne, Lam, & Kraus, 2014; Balogun & Johnson, 2004; Huy, 2011), and lower-level employees influence the implementation process and outcomes (Sonenshein, 2009; Sonenshein & Dholakia, 2012) through their sensemaking. A key assumption is that managers can attempt to influence other people's sensemaking. However, they can never entirely control the implementation process and its outcomes due to its dependence on individual and group level meaning-making. Rather than linking the implementation process directly to performance, these studies tend to emphasize intermediate outcomes such as collective action, goal attainment, and unintended outcomes (Balogun, 2006).

*Questioning implementation as a distinct phenomenon.* In the late 1970s and early 1980s, Henry Mintzberg and others raised an important debate in response to the (over)emphasis on planning and deliberate forms of strategy-making within strategy research. They argued that researchers were far too concerned with the role of planning and thus neglected emergent features in strategy processes. The notion of strategy formation as "a pattern in a stream of decisions" (Mintzberg, 1978, p. 934) was launched in an attempt to move beyond simplistic and sequential approaches to formulation and implementation, as well as to acknowledge the

interdependencies between these processes. The debate lasted throughout the 1990s and early 2000s (Mintzberg, 2000; Regnér, 2001), resulting in increased attention in the processes and practices of strategy development (Chakravarthy & White, 2006) and particularly, emergent forms of strategy making (Mirabeau & Maguire, 2014). Still, as this paper shows, a substantial amount of research on the implementation of deliberate strategy continued, yet often without referring to it as a distinct phenomenon or explicitly defining the concept.

A common denominator in the existing research is the notion that implementation implies some kind of action, thus moving our attention from making decisions about a strategic intent or direction to making the strategy happen. However, this does not imply a simplistic, sequential, or entirely planned process. Instead, the empirical implementation research emerging since the critique of Mintzberg and colleagues illustrates how such processes are fraught with emergent, unpredictable features and often inherently tied to the strategy formulation process. Indeed, in a recent review paper of implementation research, Weiser and colleagues (2020) make the case for an ‘adaptive turn’ in SI, which acknowledges the importance of emergence and learning in the process of implementation. Firms continue to make deliberate decisions about strategic direction, and more importantly, they struggle to deliver on their strategic intent (Sull & Sull, 2015). A key challenge is handling emergent features and facilitating coordinated collective action, which is quite different from the challenge of making sound decisions about strategic direction.

We argue that SI is a distinct organizational phenomenon that comes with its own set of challenges and thus is worthy of exploration and theorizing in its own right. However, implementation is only relevant if there is a deliberate strategic intent (Lovas & Ghoshal, 2000). A firm’s strategic intent may be more or less formalized and more or less shared among employees. Still, a description of a specific strategic direction needs to exist either in writing or some other form (orally or visually). Strategic intent is likely to be particularly salient when an



organization embarks on planned change. Indeed, many implementation studies involve organizational change. Building on insights from the process perspective, we view implementation as a process that takes place over time, involving both planned and emergent features. Rather than viewing the existing literature as incompatible, we see it as operating at different levels – with each stream providing valuable insights. Implementation requires the configuration of organizational elements such as structures, processes, and resources. While the organizational configuration shapes behavior, coordinated collective action also requires the mobilization of people at different organizational levels.

### **The Strategy-as-Practice (S-as-P) perspective**

The S-as-P perspective emphasizes human agency and conceptualizes strategy as a specific type of ‘work’ (Jarzabkowski & Spee, 2009; Whittington, 2006). The perspective emerged as a response to strategy research that was largely dehumanized, ignoring the fact that strategy involves people. Vaara and Whittington (2012, p. 2) argue that “strategy work (‘strategizing’) relies on practices that significantly affect both the process and the outcome of resulting strategies”. While building on the process perspective (Mintzberg and others), S-as-P puts the practices and people at center-stage and asks what do people involved in strategy actually do (activities), which tools do they use, and how the structural and societal context shapes their actions?

*General Practices and Situated Activities.* S-as-P research emphasizes what actors do as part of strategy work, be it the formulation or implementation of strategy (Johnson et al., 2003). Often, such activities are considered enactments of a wider set of practices where activities and social structures are inherently intertwined (Jarzabkowski, Balogun, & Seidl, 2007; Orlikowski, 2010a; Whittington, Molloy, Mayer, & Smith, 2006). This allows the conceptual nuancing of the otherwise empirical notion of ‘activity’. The perspective makes a “distinction between practices and what happens ‘in practice’ on the one hand and the situated enactment of activities

(Jarzabkowski, 2004), the so-called ‘praxis’ of strategy work on the other hand (Whittington, 2006, p. 615). Strategy practices may be general and potentially involve formalized organization level processes and routines. However, strategy practices may also exist outside of the organization across a population of firms. These general practices are drawn upon, used, and potentially modified in specific situations. The term praxis, in turn, describes the actual, situated activities performed by specific actors that draw on the general practices in specific situations and thus reproduce or potentially also modify the more general practices (Johnson, Langley, Melin, & Whittington, 2007; Whittington, 2006). For instance, while the use of strategy away days is a general strategy practice, their situation-specific enactment varies (Johnson, Prashantham, Floyd, & Bourque, 2010).

Over time, researchers have studied different practices, such as strategy workshops and away days (Healey, Hodgkinson, Whittington, & Johnson, 2015; Hendry & Seidl, 2003; Johnson et al., 2010), formal strategic planning (Abdallah & Langley, 2014; Spee & Jarzabkowski, 2011), accounting practices (Ezzamel & Willmott, 2010), and discursive practices (Balogun, Jarzabkowski, & Vaara, 2011; Vaara & Tienari, 2008). However, to date most of these studies have focused on activities related to formulating strategy and making decisions about strategic direction, rather than executing strategy (Vaara & Whittington, 2012), suggesting there is potential for new insights on the implementation process.

*Actors.* Due to its focus on activities, a S-as-P lens is also sensitive to the various kinds of actors (or practitioners) involved in strategy work. As mentioned, strategy practice builds on process research, which has shown that strategizing activities involve a diverse set of actors beyond the top management team (TMT), which traditionally has been seen as the locus of strategy work (Nag, Hambrick, & Chen, 2007). Practice (and process) scholars have examined the role of middle managers in the strategy process, highlighting how they facilitate implementation downwards (Balogun & Johnson, 2004; Floyd & Wooldridge, 1992; Stensaker

& Langley, 2010) while also influencing strategy development by managing upwards (Dutton, Asfjord, O'Neill, Hayes, & Wierba, 1997). In this perspective, strategy work is distributed across the organization (Regnér, 2003) and may also involve consultants (Ginsberg & Abrahamson, 1991) and other external stakeholders (Whittington, Caillaet, & Yakis-Douglas, 2011).

*Tools.* Finally, strategy work involves the use of tools: the various textual and/or visual materials that substantially shape how strategy work is conducted (Jarzabkowski & Pinch, 2013; Jarzabkowski, Spee, & Smets, 2013; Kaplan & Jarzabkowski, 2006; Vaara & Whittington, 2012). Examples of tools studied include strategy frameworks as part of workshops (Werle & Seidl, 2015), routine descriptions and handbooks (Friesl, Larty, & Jacobs, 2018), information technology (Demir, 2015), and PowerPoint slides (Kaplan, 2011; Knight, Paroutis, & Heracleous, 2018). The S-as-P perspective highlights how tools shape and mediate strategic activities. This is of particular relevance in situations of implementation where managers aim to put codified strategies into practice (Friesl et al., 2018; Leonardi, 2015).

*Review framework:* We use the above understanding of strategy work as a conceptual scaffold to map out existing research on SI. In particular, we will identify activities that are prevalent in the SI research and the level at which these take place (general practice versus situated activities). Moreover, we discuss which actors are involved in those activities and (where appropriate) which tools are applied.

## **Review Methodology**

We followed four sequential steps to yield a focused compilation of research contributions. First, we limited our search to papers in the Business Source Complete database and Google Scholar that included the search terms 'strategy implementation', 'strategy execution', 'strategic change implementation', 'planned change', 'deliberate strategy', 'strategic intent', and 'top down strategy' in the title, abstract, or keywords. We chose to include studies of change

implementation, as SI tends to involve some level of change (Lynch & Mors, 2019). Second, to limit the number of articles, we mainly selected peer-reviewed articles in journals ranked 3, 4, and 4\* by the Association of Business Schools (ABS). We also considered papers published in other journals (such as Journal of Applied Behavioral Science), due to their relevance for the topic. Moreover, in this step we omitted publications that neither developed nor tested theory on SI, papers in which implementation was only a tangential theme, pure practitioner accounts, or papers that used implementation only as a context for other purposes (i.e., to contribute to other bodies of literature). For instance, one stream of implementation research focuses on the adoption of practices within industries (e.g. Ansari, Fiss, & Zajac, 2010; Kostova & Roth, 2002), specific types of strategies such as environmental (Maxwell, Rothenberg, Briscoe, & Marcus, 1997), or IT strategies (Gottschalk, 1999). Since these studies rarely draw on or contribute to the strategy literature more generally, we excluded these papers from our review.

Third, we included influential books and book chapters. We screened the reference lists of the articles for frequently cited books and chapters. In this stage, we added five books (Galbraith and Nathanson (1978), Galbraith & Kazanjian (1986); Hrebiniak and Joyce (1984), Kaplan and Norton (1996); Morgan *et al.*, (2007) and three book chapters (Chakravarthy and White (2006), Hrebiniak and Joyce (2001); MacMillan and Guth (1985), Whipp (2006). Together, this resulted in 119 core empirical and conceptual contributions to the SI literature that form the foundation for this paper.

In a fourth step, the author team carefully read all papers searching for key themes and theoretical perspectives and assumptions. At this time, it became apparent that there was limited cross-referencing and different underlying assumptions in the papers. We identified three key streams: contingency perspectives, cognitive perspectives, and critiques of the notion of SI. Each of these streams included what appeared to be different types of activities and practices. To generate insights across these diverse streams of literature, we drew on the S-as-P

perspective outlined above. We initially coded the papers for the type of activity expressed in the studies in our sample. For instance, some studies particularly emphasized structural choices, while others provided detailed accounts of individual interactions and interpretations. In several iterations, we grouped the studies in our sample according to these activities. This analysis resulted in five practices of SI: structure and process matching, resource matching, monitoring, framing, negotiating. This step of analysis also involved analyzing the actors and tools involved in those practices. In the next step, following the S-as-P approach, we differentiated between papers that provide situated accounts of these practices and studies that remain on a more general level. Finally, this step of analysis also highlighted that research on the situated activities remains scarce, leaving open questions related managerial agency and the temporality and materiality of these practices. Hence, these three issues remain important areas of future research.

### **Taking stock of existing implementation research**

In this section, we present the five key practices of SI that emerged through our analysis: structure and process matching, resource matching, monitoring, framing, and negotiating. For each of those practices, we present details on the situated activities through which they are enacted in practice, the agents involved, and the tools they use. These five practices are summarized in Table 1.

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#### *Structure and process matching*

Researchers have highlighted the importance of *structure and process matching* as an important practice of SI (Govindarajan, 1988; Kerr & Jackofsky, 1989; Lee & Puranam, 2015). This practice follows on from the strategy-structure debate. While pioneered by Alfred

Chandler (1962), it has continued as an important debate ever since (Lee & Puranam, 2016). The matching of structures and organizational processes involves creating the structural conditions required by particular strategic intent, such as internationalization (Roth, Schweiger, & Morrison, 1991) or generic business strategy (White, 1986), as well as the context in which a firm operates (Bryson & Bromiley, 1993). In addition, the configuration of structures and processes needs to reinforce one another and be internally consistent (Hrebiniak & Joyce, 2001).

Structure and process matching coordinates organizational efforts toward a particular strategy (Kleinbaum & Stuart, 2014; Miller, 1989; Skivington & Daft, 1991) and is an important antecedent of implementation success (Covin et al., 1994; Govindarajan, 1988; White, 1986). Thus, it does not come as a surprise that this practice has been subject to extensive research, focusing on different specific processes and structural characteristics. This has involved the study of administrative processes (Govindarajan, 1988), human resource practices, such as the creation of employee well-being (Lee & Miller, 1999), management systems (Roth et al., 1991), reward and incentive structures (Miller, 1989; Shaw, Gupta, & Delery, 2002; Shin, Taylor, & Seo, 2012; Skivington & Daft, 1991; Stonich, 1982), goal setting and appraisal procedures (Reed & Buckley, 1988) or a firm's approach to management development (Kerr & Jackofsky, 1989). Studies also involve processes for how firms might overcome organizational obstacles to align structures and processes with a new strategic intent, for instance, through participation (Nutt, 1989). Moreover, while most studies feature for-profit organizations, the tailoring of processes to the requirements of a new strategic intent has also been studied in a public sector context (Butler, 2003; Nutt & Backoff, 1993).

Early research on the structure and process matching highlighted the need for internal organizational alignment, yet did not provide detailed contextualized accounts of how this is accomplished. The early research primarily operated at a general practice level, attempting to

provide the missing link between strategy and performance by looking into implementation as decisions regarding structure and creating a good fit. This was in line with predominant contingency thinking, which emphasized the external fit by deciding on a strategic direction and then designing the organization in a way that supported the strategic direction.

More recent research on SI provides insight into the situated activities of matching structures and processes with a particular strategic intent. With its more micro-level focus, this research typically does not attempt to link implementation directly to performance. Rather, inspired by Alfred Chandler's (1962) seminal work on the emergence of the M-form, studies highlight how managerial action is influenced by structures and processes. A detailed empirical account of this is provided in Jarzabkowski and Wilson's (2002) study of SI in a University context. They show how the interplay of the team, structure, and strategy nexus influenced SI. Likewise, Friesl and Silberzahn (2017) investigate the mundane communications and interactions via Email through which coordination is accomplished within an MNE. They particularly show how the erosion of managerial accountability undermines coordination and results in the misalignment of structures and a firm's strategic intent.

Another theme related to the accomplishment of strategic intent is the enactment of processes and routines in practice. A fascinating example is Balogun et al.'s (2015) study of front line workers in a museum context. They reveal the intricate characteristics of front line employee's work through which strategy is ultimately implemented in customer-facing interactions. This involves the physical environment, conversations, and particularly the maintenance of moral order. Finally, studies on the level of situated activities have unpacked the unintended consequences of deliberate attempts to match structures and processes with a new strategic intent. In a recent study, Jarzabkowski, Lê, and Balogun (2019) reveal how the very effort to put strategy into practice had unintended consequences that prevented SI. Their study shows that such unintended consequences triggered the emergence of reflective action

cycles, which result in revisions to the espoused strategy and structure. Thus, they highlight the emergent nature of strategy that Mintzberg (2000) was concerned about.

### *Resource matching*

Another implementation practice consists of the matching of resources in alignment with the demands of a particular strategic intent (Bower, Doz, & Gilbert, 2005; Bower & Gilbert, 2007; Parmigiani & Holloway, 2011; Wernham, 1984) by creating an appropriate configuration of resources (Robertson, Roberts, & Porras, 1993). Consistent with a contingency logic, resource matching is considered an important antecedent of implementation success and firm performance (Hakonsson, Burton, Obel, & Lauridsen, 2012; Herrmann & Nadkarni, 2014; Hickson et al., 2003).

Prior research has focused on different types of resources. For instance, an important theme has been the selection of appropriate talent. Indeed, a number of studies has focused on the selection and matching of appropriate middle managers with specific strategic initiatives or intents (Govindarajan, 1989), leadership capabilities (Hakonsson et al., 2012), management styles (Reed & Buckley, 1988), and identifying the right CEO for a specific strategy (Herrmann & Nadkarni, 2014). Other studies have investigated resource matching from the perspective of creating an appropriate configuration of resources. Studies in this area show how top managers select and prepare lower-level managers to implement change (Hickson et al., 2003; Kerr & Jackofsky, 1989; Lorange, 1998; Miller, Hickson, & Wilson, 2008). Findings suggest that it is the top managers' role to engage middle managers in succession planning, mentoring, and training (Gupta & Govindarajan, 1984; Kerr & Jackofsky, 1989). However, other studies reveal the importance of the wider group of senior executives at the divisional and SBU levels in matching resources with a particular strategic intent (e.g., Hakonsson et al., 2012). Research on resource matching focuses mostly on senior managements' role in implementation while it is largely silent on the role of tools. Notable exceptions are Bower's (1970) detailed account of



budgeting systems as well as the study by Herrmann et al. (2014), which showed how resource matching is supported by standardized tests that capture a variety of personality traits.

While resource matching has received substantial research attention at the general practice level, there are few studies on the level of situated and everyday activities involved in the accomplishment of this resource matching. One of the few exceptions is Bower and Gilbert's (2007) account of GM's response to the fall of the Berlin Wall. They reveal the delicate 'behind the scenes' interactions between corporate executives and policy makers. While these interactions partly violated GM's normal resource allocation practices, they were necessary to ensure that the German subsidiary had appropriate financial and human resources.

### *Monitoring*

The monitoring of progress and performance is a third important practice through which a particular strategic intent can be implemented. In early studies on SI, researchers emphasized the role of TMTs in monitoring outputs as commensurate with a particular strategy (Govindarajan & Fisher, 1990) as well as implementation progress (Alexander, 1985). Findings show that monitoring may take place in close relationships between top managers and SBU managers (Gupta, 1987), through reporting and control structures (Chandler Jr, 1962; Chenhall & Euske, 2007; Galbraith & Nathanson, 1978; Roth et al., 1991). More recent research emphasizes informal monitoring activities (Thomas & Ambrosini, 2015). Somewhat paradoxically, these findings suggest that process controls might negatively affect SI because they inhibit sensemaking and reduce perceived autonomy and self-control. While monitoring involves control, it is also closely linked to learning and how firms may adjust a particular strategic intent once implementation is attempted (Gimbert, Bisbe, & Mendoza, 2010).

Research on monitoring practices provides substantial evidence of the tools that may form part of such activities (Gimbert et al., 2010; Reed & Buckley, 1988). These tools can be differentiated in those monitoring internal processes and those monitoring aspects external to

the organization. Studies on tools used for internal monitoring range from mathematical models or formulas (Gupta, 1987) and long term evaluation methods (Stonich, 1982) to monitoring tools that combine both financial and behavioral components of implementation. The latter has been emphasized in a recent study by Micheli and Mura (2017), which underscores the importance of using performance management systems that combine both financial and non-financial indicators. One of the most prominent tools discussed as part of monitoring activities is the balanced scorecard (Kaplan & Norton, 1996). The intricacies and uses of this tool gave rise to a literature in its own right, which is not discussed in this paper (Bourne, Neely, Mills, & Platts, 2003). Tools used for externally oriented monitoring have received less research attention. Yet Miller (1989), for instance, describes planning and environment scanning procedures as a tool for monitoring SI.

### *Framing*

A fourth practice tied to SI is ‘framing’, referring to how the strategy and its rationale are communicated (Meyer & Stensaker, 2006). Research on framing assumes that organization members’ attitudes and perceptions of strategy may be deliberately influenced by others (Kimberly & Nielsen, 1975; Van Riel, Berens, & Dijkstra, 2009). Framing is closely related to concepts such as communication and sensegiving; all of which contribute to developing a shared understanding among organizational members. Studies of framing practices have looked at the mental models (‘scripts’) of senior managers and the extent to which they enable and guide behavior as part of SI (Waldersee & Sheather, 1996). In particular, existing research shows the role of senior management framing in influencing the interpretation of the strategy and subsequent behavior (Kaplan, 2008) and perceptions of procedural fairness (Kim & Mauborgne, 1993). Through the framing of strategy, top management can provide a shared sense of direction and, if necessary, enable organization members to reorient their thinking. Indeed, employee commitment and support are central for SI (Klingebiel & De Meyer, 2013).

If organization members lack a unified understanding of the strategic direction, then the process and outcomes may suffer. Beyond providing a shared understanding, framing can also play an important role in justifying and legitimizing decisions and actions (Cornelissen et al., 2011).

A few conceptual studies have discussed the role of framing for SI at a general practice level. For instance, Reger and colleagues (1994) argued that TMTs tend to frame new strategies as radical departures from the past. The researchers argue that such framing can trigger cognitive sources of resistance among organizational members. Instead of constructing clean breaks from the past, Reger et al. (1994) suggest drawing on the current strategy and organizational identity when implementing a new strategy. Existing identity can facilitate implementation as it is an influential driver and enabler of how actors make sense of new situations. . Cornelissen et al. (2011) nuance this idea by arguing that the effectiveness of framing depends on the type (or degree) of change involved in SI. For additive change strategies, such as mergers and acquisitions, analogies (i.e., references to cases and observations associated with the past) may be effective. For a substitutive and frame-breaking change, metaphorical framing (i.e., cross-categorical comparisons, for example, with warfare, sports, or arts) may be more effective. There is also research examining how frames can be challenged. For instance, Ginsberg and Abrahamson (1991) found that external consultants can influence SI by challenging TMT perspectives, while new TMT members influence by overcoming inertial forces within the organization that block implementation.

Research on the level of situated activities provides in-depth accounts of how framing can be done in a specific setting. For instance, in a university setting, symbols and symbolic actions used in communication can be mobilized to invalidate the existing interpretive scheme (Gioia & Chittipeddi, 1991; Gioia, Thomas, Clark, & Chittipeddi, 1994). This specific process has been labeled sensebreaking (Ashforth, Harrison, & Corley, 2008; Pratt, 2000) because it destroys existing frames of reference and paves the way for new interpretations to take hold

(Bartunek, 1984; Bisel & Barge, 2011). Like Gioia and Chittipeddi (1991), Mantere et al. (2012) found that in addition to sensebreaking, there is a need for management to offer a new understanding. Their study shows how senior managers facilitate the implementation of a merger strategy by engaging in sensebreaking and sensegiving. Hence, these insights on the level of situated activities add value by showing how temporal features such as building on or breaking with, the past may play out in a specific setting and how other parallel or subsequent actions (such as sensegiving) matter.

Language is an obvious tool used for framing activities. More specifically, metaphors and analogies, as discussed by Cornelissen et al. (2011) above, can be viewed as tools for framing. In addition, Gadiesh & Gilbert (2001) suggest that strategic principles, defined as “memorable and actionable phrases that distill a company’s corporate strategy into its unique essence” (p. 74), can be effective in communicating a new strategy as strategic principles provide a clear direction while simultaneously empowering employees. The authors argue that to be effective, strategic principles must: (a) include trade-offs between competing resource demands, (b) test strategic soundness of a particular action, and (c) set boundaries while granting freedom to experiment within those constraints.

### *Negotiating*

A final practice that appears to be central for SI is negotiation. Negotiations involve several parties exchanging views or resources based on differential goals, interests, or understandings. We distinguish between two types of negotiations: (a) interest-based negotiations, which are often considered political in nature, and (b) interpretation-based negotiations, which involve meaning making.

Studies on interest-based negotiations in the SI literature focus on conflicting goals between internal (Ahearne et al., 2014; Raes et al., 2011) as well as external stakeholders (Bromley & Powell, 2012; Nielsen, 1983). This political side to SI is often treated as a constraint

on rational decision-making in SI (Provan, 1989; Schilit, 1987) and as a contextual contingent that shapes the process via managerial tactics, politicking, or coercion (Nutt, 1983; 1986; 1989). A number of studies show that given their self-interest and incongruent goals with general management, middle managers need to take a stand on and build coalitions to affect strategy (Guth & MacMillan, 1986; MacMillan & Guth, 1985). This research recognizes a need for managing the political realities and securing the commitment of middle managers. At the level of situated activities, political negotiations involve cultivating support from superiors and building coalitions with more powerful actors in the organization. These are key activities for middle managers who may be influential, but may lack the formal power to carry out changes in their organization. Balogun *et al.* (2005) and Rouleau & Balogun (2011) showed how middle managers worked within the constraints of existing power systems, yet also changed and leveraged these power systems to win the support of stakeholders and implement strategy.

Middle managers may take on a bridging role, based on their knowledge of the local situation, and thereby minimize conflicts during SI (Guo, Huy, & Xiao, 2017). In this respect, Buchanan (2003) found that implementation may involve manipulation and backstage work (Goffman, 1959) including: building credibility, working incrementally with one individual at a time, the careful use of language, the use of fact-based influencing tactics, and the development of new benchmarks.

In addition to negotiations of interests, SI studies have examined negotiations of meanings, labeled soft power by some (e.g., Hardy, 1996). An important aspect of negotiating meanings is the creation of venues and spaces in which honest and difficult conversations can happen (Beer, Voelpel, Leibold, & Tekie, 2005) and in which managers may form consensus and overcome challenges of SI (Beer & Eisenstat, 1996; Van de Ven & Sun, 2011). Such negotiations may at the middle management level involve the upward influence (Schilit, 1987).

Scholars have examined influences on, and consequences of, disparate meanings within an organization at the situated level. The seminal study by Gioia and Chittipeddi (1991) of sensemaking and sensegiving processes in SI in a university setting has inspired many scholars to investigate the SI process and the unintended consequences of strategies involving radical change (Balogun, 2006; Balogun & Johnson, 2005). These studies show how senior managers' behavior during implementation is shaped by their sensemaking, which involves cognition and social interaction where new meanings are negotiated among people (Balogun, Bartunek, & Do, 2015).

While top management is in an influential hierarchical position, negotiations of meaning may take place anywhere in the organization. Indeed, if senior managers are absent and not actively framing the strategy, then negotiations of meaning are likely to occur through rumors, gossip, stories, and sharing of experiences among middle managers, thus affecting the implementation process and ultimately also the outcome (Balogun & Johnson, 2004). Senior management can attempt to influence and manage, but never fully control, meaning making during SI. While formal processes may be set up, strategic conversations often take place in informal negotiations, which subsequently influence the formal negotiations (Hoon, 2007). The meanings that are constructed about a new strategy may depend on a number of factors including: the social position and how the focal actors view their role within a social setting (Lockett, Thompson, & Morgenstern, 2009), individual differences, and dispositional variables (Sonenshein, 2010; Sonenshein & Dholakia, 2012) or the interplay of prospective and retrospective sensemaking (Konlechner, Latzke, Güttel, & Höfferer, 2019). In sum, during SI, meanings are constructed and negotiated across organizational levels (Balogun & Johnson, 2004), as well as over time (Huy, Corley, & Kraatz, 2014; Huy, 2011; Stensaker et al., 2008).

Extant research also highlights the implications of negotiation. Landau et al. (2014) showed how power relations in planned organizational change affected the meanings attached to

legitimacy narratives that were crucial to making change happen. Likewise, Ybema and Horvers (2017) explore in detail how organizational actors subtly synthesize compliance and resistance vis-a-vis a strategic change initiative. Canato *et al.* (2013) observed the coerced implementation of a new practice in situ and found that over time coercive pressures changed cultural beliefs. Hence, their findings contradict the common assumption that culture always trumps strategy. As such, negotiations shape strategy outcomes. Lê and Jarzabkowski (2015) found that managers influence strategic outcomes by “filling strategy content with meaning and action and defining its micro-elements” (p. 456). Their study shows how the details of the strategy content cannot be anticipated in advance but rather emerges through the implementation process.

Studies of negotiations point to a number of different tools used for negotiations such as various resources of power (financial, knowledge, discursive ability) and diagnostic tools in the Human Resource context, which provide opportunities for honest conversations. A few researchers have unpacked the role of tools and artifacts for the negotiation of meaning during SI in detail. For instance, in a study of six regional branches of a French bank, Arnaud *et al.* (2016) found that successful implementation was tied to the various ways in which the manager ‘materialized’ practices. The successful branch leader constructed physical texts that connected the local strategy to the global (or corporate) strategy while maintaining a sense of local control. Hence, coherence between texts (rather than between people and levels of hierarchy) enabled SI. Similarly, Friesl *et al.* (2018) showed that the use of material artifacts as tools prescribing implementation can be a double-edged sword during SI. They may invite diverging interpretations and thus not just enable but also constrain implementation.

### **Towards a future research agenda for strategy implementation**

S-as-P’s theoretical commitment to uncovering and theorizing the role of activities, actors, and tools as part of strategy work, as well as the conditions that enable or constrain these activities,

provides us with a fresh perspective on SI. Our review maps out an array of practices through which SI unfolds. Yet, at the same time, it reveals a lack of knowledge about the situated activities through which structure, process, and resource matching, monitoring, framing, and negotiating are enacted. In other words, these practices only affect SI if put into practice by particular people, under the temporal and material constraints of particular contextual circumstances.

We argue that it is on this level of situated activities that a number of substantial theoretical questions arise that complement extant research. For instance, the contingency effects (that form such an important body work) (e.g. Galbraith & Nathanson, 1978; Govindarajan, 1988, 1989) that arise as firms aim to implement strategies in different contexts come to the fore as we zoom in at specific situations. Similarly, research on managerial cognition and sensemaking that also forms a large school of thought as outlined above (e.g. Balogun & Johnson, 2004, 2005; Stensaker et al., 2008), benefits from situated accounts on how interpretations shape SI. The overarching theoretical questions that arise are, therefore the conditions and characteristics of managerial agency in SI, the role of time in the conduct of SI as well as the materiality of tools that shapes how managers engage with the world. Moreover, focusing on the role of managerial agency, temporality, and materiality in the context of specific practices of SI has the potential to create coherence on the level of particular practices of SI. Below we explain why these themes matter both theoretically and practically, and we show what a S-as-P perspective has to offer. We also identify specific questions for further research. Our argument is summarized in Table 2.

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Insert Table 2 about here  
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*Managerial agency as part of strategy implementation*

One of the most crucial and most heavily contested aspects of SI is the ability to ‘deliberately’ implement strategy (Mintzberg, 2000). For practicing managers, such deliberation assumes high levels of managerial rationality and control. Our review confirms that SI requires strategic intent (Lovas & Ghoshal, 2000), and the role of managerial agency is evident across the five practices highlighted above, ranging from matching structures, processes with a particular strategic intent to framing strategy and negotiating meaning. Thus, on the one hand, extant research highlights that the need to coordinate a vast array of activities is key to SI. Indeed, the literature assumes that other actors in the organization, such as middle managers, follow a particular course of action without resisting or delaying implementation (Guth & MacMillan, 1986). To what extent such levels of control may or may not be present in specific instances is an empirical question at the very heart of the problem of SI. On the other, SI is not a linear process. Instead, research emphasizes the adaptive nature of implementation and the flexibility that is required in order to accomplish SI (Weiser et al., 2020).

Theoretically, this question goes beyond the activities involved in SI and requires a deeper understanding of the conditions of managerial action (Miller, Wilson, & Hickson, 2004). Thus, the question involves uncovering the contingencies of managerial agency as part of SI, the antecedents of flexibility, and the conditions required for joint, collective action to occur. Managerial agency is a central concept in S-as-P research (e.g. Mantere, 2008), and practice theories differ in their conceptualization of what agency is (Emirbayer & Mische, 1998). Strategic conduct is often linked to the roles actors may hold in organizations (e.g. top vs. middle manager) (Floyd & Lane, 2000) as well as their capabilities (Beer & Eisenstat, 2000). Yet, the notion of agency as used in practice theory, goes beyond the constraints imposed by specific roles (Mantere, 2008) and conceptualizes the ability of individuals to act counter to structural constraints (Giddens, 1984). This acknowledges that structures and norms do

constrain individuals' degrees of freedom; however, behavior is never fully determined by such structures. Managers are conceptualized as knowledgeable actors that know how to draw on contextual knowledge and institutions as part of strategy work. The enabling and constraining conditions of managerial agency have been an important strand of research in S-as-P (Mantere, 2008). This also involves taking the role of different types of actors seriously (Whittington, 2006) and how they interact and coordinate (Okhuysen & Bechky, 2009). These theoretical advances have substantial potential for research on SI.

An important question for future research therefore, deals with the 'resources' (the knowledge, networks, etc.) that influence managerial agency on different levels of hierarchy in the case of deliberate SI. Moreover, SI implies the uneven distribution of managerial agency across the organization. This raises the question of how individual implementation activities accumulate towards a particular, deliberate strategic intent? Finally, and related to the previous question, SI research would also benefit from deeper insights into the factors that facilitate coordinated, collective action despite tensions and adversities involved in implementing deliberate strategy.

#### *The temporality of strategy implementation*

SI is not just a challenge of strategy 'content'. Rather, the substantial changes throughout the organization that often go hand and in hand with a new strategic intent involve challenging questions about the future merit of existing structures, processes, and resources for a new strategic direction (Sonenshein, 2010). The complexity of SI creates a major challenge; to overwhelm and potentially 'choke' the organization with strategic initiatives that then do not realize its intended potential. Thus, a crucial aspect of SI are decisions about time (how long strategic initiatives take to be implemented) and timing (when to start in relation to other

activities). Both aspects are of utmost importance for the success of SI, and they also constitute an important area of future research.

A greater emphasis on how things emerge and change over time will generate a better understanding of the temporality of strategy work in the implementation process (Langley, Smallman, Tsoukas, & Van de Ven, 2013). Temporality is a central aspect of strategy practice, “people produce and reproduce what can be seen to be temporal structures that guide, orient and coordinate their ongoing activities” (Orlikowski & Yates, 2002: p. 684). There is growing evidence in organization and management research of the importance of the temporal sequencing and patterning of activities, for instance due to the limited ability to absorb changes (e.g., Huy, 2001; Sastry, 1997) or the opportunity for learning, which is inherent in the performance of activities (e.g., Salvato, 2009). This is potentially contingent on the organizational characteristics and form, as shown in the context of family businesses (Chrisman, Chua, Massis, Minola, & Vismara, 2016). Practice-based perspectives provide the opportunity to contribute to this debate. This perspective provides a nuanced understanding of temporality (Schultz & Hernes, 2020). Rather than drawing on ‘clock time’, temporality is an essential part of human conduct. Actions are always orientations towards the present, the past, and the future (Emirbayer & Mische, 1998), and the temporal orientations of actors influence how strategy work is carried out.

Thus, we argue that a S-as-P perspective on SI promises new insights into the time and timing of SI. In particular, we encourage future research to investigate the pacing of SI activities. Future research could address how such pacing is accomplished; how decisions regarding temporal factors are made, or how the temporal sequence of implementation activities is established otherwise. Addressing these questions is of substantial theoretical as well as practical value as it would allow more nuanced judgments about the use of scarce human and financial resources when implementing strategy.

*The materiality of strategy implementation*

SI implies the translation of a deliberate strategic intent into organizational practice. While the shared understanding of strategic objectives amongst key decision makers is key to this endeavor, strategies often become captured in slide decks, documents, flip charts, and diagrams complemented by spreadsheets with financial projections. Strategic objectives are communicated to employees via newsletters, Emails, and town-hall meetings and become translated into key performance indicators in order to create incentives. In other words, SI involves a plethora of ‘things’, both physical and digital. These ‘things’ are commonly used in practice, yet the effect of their use often remain mythical. Interpreted from a S-as-P perspective, these examples refer to the ‘materiality’ of practices.

The strategy practice literature frequently draws on theories of practice (e.g., Knorr-Cetina, 2001) and socio-materiality more widely (e.g., Orlikowski, 2010b) to argue that strategy work is inherently material (Jarzabkowski et al., 2013). That actors go about their daily activities by using material objects, such as flip charts, spreadsheets, or powerpoint slides (Jarzabkowski & Pinch, 2013; Jarzabkowski et al., 2013; Kaplan & Jarzabkowski, 2006). Moreover, these objects have a distinct materiality. They can be physical objects with certain characteristics, software, or written documents that enable or constrains certain types of uses (Demir, 2015; Friesl et al., 2018; Werle & Seidl, 2015). As is typical with theories of practice, there is not a single theoretical perspective. Rather, there is a number of different theoretical approaches that shed light on specific aspects of the use of material objects in practice (Lê & Spee, 2015). While some theories (such as the notions of affordances or imbrication) are concerned with the properties of material objects and the activities they enable or constrain (Hutchby, 2001; Leonardi & Barley, 2010), others zoom in on different situations, such as communicating across boundaries (Star & Griesemer, 1989) or learning in complex settings (Knorr-Cetina, 2001). So far, the materiality of strategy work as part of implementation has only received limited research

attention, as highlighted above (e.g. Friesl et al. 2018). Following Leonardi (2015), we argue that a S-as-P perspective has the potential to advance our understanding of how different types of objects, as well as their characteristics (e.g. their affordances), influence SI.

Thus, future research could further investigate how the materiality of practices shape how strategies are implemented. A fruitful domain of research is the portfolio of tools and frameworks that are mobilized in, and are specifically created for, different activities involved in strategy work. Such a focus would shed light on the importance of particular tools as they are enrolled in different activities and for different purposes. Specifically, such research could focus on the transition from strategy formulation through to the implementation. Most research on strategy tools focuses on how the materiality of these tools shapes strategy design. Yet, our knowledge is limited on how materiality influences how actors engage in design, sensemaking, and political work during implementation.

Another avenue for future research is the appropriation of strategy tools and visuals as part of political work by specific organizational actors. We suggest future research on the context-specific use of particular strategy tools and on how different groups of actors may draw upon such tools (e.g., visuals) during SI. Extant organization and management research argues that tools such as PowerPoint are important means for political action as part of the strategy process (e.g. Kaplan, 2011; Knight et al., 2018). Research on SI would benefit from more in-depth insights into how actors deliberately or unintentionally appropriate particular tools in order to pursue agendas that support or potentially counteract SI. For instance, such research would shed light on the role of tools in expressing and overcoming resistance to SI. The field could also benefit from greater insights into what tools are available at various organizational levels or spaces (front-stage vs. backstage) and to what extent particular tools are effective at particular points in time.

Finally, we know little of the materiality of particular work settings in which SI is carried out. Indeed, the organizational complexity and the material diversity of SI is largely ignored. Such questions involve the type of interaction channels that are used in communicating (such as video conferencing tools) to the very different work environments of employees, even within the same organization. In other words, we argue that the success and failure of SI could be better understood by also considering the work environment within which SI is carried out.

## **Conclusion**

This paper has taken stock of existing research on SI. Based on a strategy-as-practice approach, we conceptualized SI as *work* consisting of different practices that are manifest in situated activities and the use of different tools. The avenues for future research highlighted above clearly signal that we do not consider the frontier of SI to be on the level of structures, processes, and resources. Prior research has sufficiently addressed these and, in addition, provided a plethora of evidence of what is required to implement a strategy. We see the frontier of SI somewhere else; on the level of managerial behavior, the level of practices, and situated activities through which strategy is implemented. This is a nuanced yet important difference, particularly for management practice. Too often are resource constraints, bureaucracy, or competition used to account for challenges in implementation. Our review of the literature shows that practices of SI in their situated activities permeate organizational life and that they are integral to how organizations work. Thus understanding what enables managerial agency, how implementation is paced and patterned, and how it can be supported by tools are crucial next steps for research and practice. We hope that this paper contributes to a continued research focus on SI.

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**Tables**

**Table 1** Overview of implementation practices, situated activities, actors, and tools

Practices	Situated activities	Actors	Tools
<b>Structure and process matching</b>			
<ul style="list-style-type: none"> <li>▪ Aligning structures, systems, and processes with strategic intent</li> <li>▪ Mutual alignment of structures, systems, and processes to create internal fit</li> <li>▪ Emphasizes organizational design underpinning a particular strategy</li> <li>▪ Research suggests important performance implications of structure and process matching</li> </ul>	<ul style="list-style-type: none"> <li>▪ Interplay of teams, structures, and processes</li> <li>▪ Coordination and the creation and maintenance of accountability across actors</li> <li>▪ Structure and process matching involves the enactment of routines</li> <li>▪ Reaction to unintended consequences of structure and process matching important as it may trigger reflective action cycles</li> </ul>	<ul style="list-style-type: none"> <li>▪ Senior management</li> <li>▪ BU management</li> </ul>	<ul style="list-style-type: none"> <li>▪ Diagnostic tools determining internal fit (e.g. 7s framework)</li> <li>▪ Communication technologies (e.g. Email)</li> </ul>
<b>Resource matching</b>			
<ul style="list-style-type: none"> <li>▪ Allocation of resources (financial, personnel, time) necessary for strategy implementation</li> <li>▪ Matching of organizational and managerial capabilities and leadership styles with strategic intent</li> <li>▪ Matching involves the creation of resource configurations</li> <li>▪ Research highlights performance contribution of resource matching</li> </ul>	<ul style="list-style-type: none"> <li>▪ Limited research attention on situated activities of resource matching</li> <li>▪ Resource matching requires alignment with stakeholders and ‘behind the scenes’ discussions</li> </ul>	<ul style="list-style-type: none"> <li>▪ Senior management</li> <li>▪ BU management</li> <li>▪ External stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>▪ Standardized tests of personality traits</li> <li>▪ Budgeting systems</li> </ul>
<b>Monitoring</b>			
<ul style="list-style-type: none"> <li>▪ Monitoring progress and measuring outputs/results/ performance</li> <li>▪ The purpose is to control, learn and adjust the process</li> <li>▪ Identification of different forms of monitoring actions (e.g., relationships, process controls, etc.) – both formal and informal</li> <li>▪ Monitoring activities both enable and constrain strategy implementation</li> </ul>	<ul style="list-style-type: none"> <li>▪ Limited research attention on situated activities of monitoring</li> <li>▪ Monitoring allows for learning and adjustments in strategic intent</li> <li>▪ Informal process control can inhibit sensemaking and reduce perceived autonomy and self-control</li> </ul>	<ul style="list-style-type: none"> <li>▪ Senior management in collaboration with SBU managers</li> <li>▪ External stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>▪ Personality tests</li> <li>▪ Performance management systems (e.g. balanced scorecard)</li> <li>▪ Planning and environment scanning tools</li> </ul>

Table 1 continued

Practices	Situated activities	Actors	Tools
<p><b>Framing</b></p> <ul style="list-style-type: none"> <li>▪ The communication of strategy and the rationale behind it</li> <li>▪ The purpose is to challenge existing frames of reference and introduce alternative ones to overcome inertial forces and execute a new strategy – thus shaping perceptions and understandings. Purpose can also be to justify and legitimize (i.e. defend) certain decisions and actions</li> <li>▪ Different framing approaches (making a clean break with the past vs. building on existing understandings)</li> <li>▪ Framing effectiveness dependent on type of change</li> </ul>	<ul style="list-style-type: none"> <li>▪ Strategies are framed as departures from the past</li> <li>▪ External/internal actors challenge and shape understanding of new strategy to overcome inertia through sensebreaking and sensegiving processes.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Senior Management</li> <li>▪ External actors (e.g. consultants)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Linguistic devices (metaphors and analogies)</li> <li>▪ Symbols and symbolic actions</li> <li>▪ Strategic principles</li> </ul>
<p><b>Negotiating</b></p> <ul style="list-style-type: none"> <li>▪ Negotiations among several parties in and around the organization based on different interests or different understandings</li> <li>▪ The purpose is to obtain coordinated action through a shared understanding of goals and interpretations</li> <li>▪ Negotiating interests and conflicting goals of internal and external stakeholders to achieve consensus. Involves politicking, coercion, coalition building etc.</li> <li>▪ Negotiating meanings and interpretations.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Negotiation involves the use of power relations (sometimes coercively) and backstage work to build credibility by skilled use of language and facts, e.g. middle managers mobilizing power either to resist, or implement strategy</li> <li>▪ Middle managers taking on roles (e.g. bridging role) and apply knowledge of local situation</li> <li>▪ Meanings negotiated through sensemaking and sensegiving processes which influence implementation process and outcomes</li> <li>▪ Informal and formal negotiations</li> </ul>	<ul style="list-style-type: none"> <li>▪ Senior management</li> <li>▪ Middle managers</li> <li>▪ Employees</li> <li>▪ External stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>▪ Financial and knowledge resources as source of power</li> <li>▪ Language and discourse</li> <li>▪ Formal and informal channels of communication</li> <li>▪ Spaces for interaction</li> <li>▪ Diagnostic tools</li> <li>▪ Symbols and visuals</li> </ul>



**Table 2:**

Areas of future research

Areas of future research	Importance	Contribution of a practice perspective	Research questions
Managerial Agency	<ul style="list-style-type: none"> <li>▪ The deliberate attempt to implement a new strategy assumes substantial amounts of managerial agency on different levels of the organization</li> <li>▪ Yet the factors that constrain but importantly also create managerial agency in strategy implementation are not well understood</li> <li>▪ Strategy implementation is a collective endeavor. While collective action is essential the conditions for such collective action to occur are not well understood</li> <li>▪ Retention of flexibility and ability to adapt</li> </ul>	<ul style="list-style-type: none"> <li>▪ Practice theory provides the means to understanding the contingencies and outcomes of agency</li> <li>▪ Provides the opportunity to explain how micro level agency accumulates to organization level</li> <li>▪ Highlights the importance of both mundane and extra-ordinary practices (such as away days) in strategy work</li> <li>▪ Focusses on a varied set of actors</li> </ul>	<ul style="list-style-type: none"> <li>▪ What are the ‘resources’ that increase managerial agency on different levels in the case of deliberate strategy implementation?</li> <li>▪ How do individual implementation activities accumulate into organization level outcomes?</li> <li>▪ What are the factors that facilitate flexible, coordinated, collective action in cases of deliberate strategy implementation?</li> </ul>
Temporality	<ul style="list-style-type: none"> <li>▪ The timing of implementation activities and the time spent to implement are crucial in order to mitigate the financial and organizational effort</li> <li>▪ Thus, it is crucial to understand the temporal orientation of different actors as they aim to implement strategy</li> </ul>	<ul style="list-style-type: none"> <li>▪ Temporality is a central concept in practice-based perspectives</li> <li>▪ Practice perspectives argue that actors are always oriented towards the past, the present, and the future</li> <li>▪ Strategy-as-practice allows insights into the sequence of activities</li> </ul>	<ul style="list-style-type: none"> <li>▪ How does the pacing and timing of activities shape implementation process?</li> <li>▪ What determines the sequence, pacing, and timing of strategy implementation activities?</li> </ul>
Materiality	<ul style="list-style-type: none"> <li>▪ Strategy implementation involves the use of tools, frameworks, and visuals</li> <li>▪ Interaction as part of strategy implementation happens in different material settings including Email, face-to-face interactions, virtual communication</li> </ul>	<ul style="list-style-type: none"> <li>▪ A central tenet of practice theory is the socio-materiality of practices</li> <li>▪ Practices are material, they are enabled and constrained by the physical/textual etc. characteristics of the organizational context and the tools used on the accomplishment of practices.</li> </ul>	<ul style="list-style-type: none"> <li>▪ How does the materiality of practices influence strategy implementation?</li> <li>▪ How does the materiality of practices influence the transition from formulation to implementation?</li> <li>▪ How is strategy implementation affected by the materiality of interaction settings?</li> </ul>