



Vaasan yliopisto  
UNIVERSITY OF VAASA

OSUVA Open  
Science

This is a self-archived – parallel published version of this article in the publication archive of the University of Vaasa. It might differ from the original.

## Responsibility Caps from Strategy to Operations in Leadership and Management: Conceptual Model

**Author(s):** Reunanen, Tero

**Title:** Responsibility Caps from Strategy to Operations in Leadership and Management: Conceptual Model

**Year:** 2020

**Version:** Accepted version

**Copyright** ©2020 Springer. This is a post-peer-review, pre-copyedit version of an article published in AHFE 2019: Advances in Human Factors, Business Management and Leadership. The final authenticated version is available online at: [https://doi.org/10.1007/978-3-030-20154-8\\_15](https://doi.org/10.1007/978-3-030-20154-8_15)

### **Please cite the original version:**

Reunanen, T. (2020). Responsibility Caps from Strategy to Operations in Leadership and Management: Conceptual Model. In: Kantola, J. & Nazir, S. (eds.) *AHFE 2019: Advances in Human Factors, Business Management and Leadership*, 149-162. Advances in intelligent systems and computing, 961. Cham: Springer. [https://doi.org/10.1007/978-3-030-20154-8\\_15](https://doi.org/10.1007/978-3-030-20154-8_15)

# Responsibility caps from strategy to operations in leadership and management -Conceptual model

Tero Reunanen<sup>1,2</sup>,

<sup>1</sup> Turku University of Applied Sciences, Turku, Finland

<sup>2</sup> University of Vaasa, Vaasa, Finland  
tero.reunanen@turkuamk.fi

**Abstract.** Major scale strategy transitions seems to fail in most cases. Former researches shows that there has been large amounts of efforts to develop and study strategy formulation, but strategy implementation has been left with minor interest. This article focuses to strategy implementation from obstacles perspective. Article binds obstacles, actions and phases in strategy implementation to one holistic concept and provides ground for future research. Approach is integrating leadership, management and time management matters to change management in strategy implementation. Article highlights the responsibilities of top and middle management.

**Keywords:** Change management · Strategy · Implementation · Obstacles · Responsibility

## 1 Introduction

Reason for this paper is author's recognition that following story often describes the situation in organizations and especially in case of major changes. The story is called to four people named Everybody, Somebody, Anybody and Nobody, and it is told in many different organization development events around the world. *"There was an important job to be done and Everybody was sure that Somebody would do it. Anybody could have done it, but Nobody did it. Somebody got angry about that, because it was Everybody's job. Everybody thought Anybody could do it, but Nobody realized that Everybody would not do it. It ended up that Everybody blamed Somebody when Nobody did what Anybody could have."* It is good and amusing story, and it contains great pieces of wisdom. It describes the situation of gaps of responsibility between actors and belief that there is something, that anybody could do and therefore it is not interesting thing to do. This seems to be also the story of strategy implementation. Even that there is solid proves that meant strategy transitions are rarely successful by the implementation failures, this issue is less studied than strategy formulation i.e. not interesting to do.

---

## 2 Strategy

The term strategy is probably one of the most used words in management domain. It also is probably one of the most abused one. Many leaders and followers has been in the situation where discussion has been roaming around strategy formulation or implementation but there has not been common picture on which the discussion actually is meaning. Strategy is defined with many different ways in different domains. In Game Theory, strategy represents the set of rules that is to govern the actions of the players. In military domain, strategy is defined by Carl von Clausewitz [1] to *"the employment of battles to gain the end of war"* or by Liddell Hart to *"the art of distributing and applying military means to fulfill the ends of policy"*[2]. These definitions are pointing to same direction as the latter made definitions in management domain.

Chandler defined strategy to *"the determination of the basic long-term goals and objectives of an enterprise, and the adoption of courses of action and the allocation of resources necessary for carrying out these goals"*[3]. Mintzberg [4] pointed that strategies are formulated to set direction, focus effort, define or clarify the organization, and provide consistency or guidance in response to the environment. Porter [5] added more emphasis to competition and environment which company is acting by stating: *"The essence of formulating competitive strategy is relating a company to its environment."* Porter also detailed it to: *"Broad formula for how a business is going to compete, what its goals should be, and what policies will be needed to carry out those goals."*[5] From the definitions of strategy, we should not forget the Peter Drucker's, widely known, first strategic question what top management should ask: *"What is our business?"*, and his advice that top management should *"Make sure it is carefully studied and correctly answered."* [6] Combination of Drucker's and Chandler's work was made by Andrews [7] *"Strategy is the pattern of objectives, purposes or goals and major policies and plans for achieving these goals, stated in such way as to define what business the company is in or is to be in and the kind of company it is or is to be."*

Despite all of these different definitions, there are no exact and unambiguous, commonly agreed definition for strategy. E.g., there has been quite harsh critique between strategy experts and scholars, as seen in Ansoff's article discussing Mintzberg's ideas [8]. This is quite typical situation in social sciences and the end "truth" may never be revealed. Only guarantee is that more clarified and detailed definitions will occur. Nevertheless what definition would be, strategy is something that organizations will formulate in never ending rivalry or reach to better performance and results. In this paper, definition to strategy is taken from Mintzberg and it is typically utilized in common terminology, as a "plan". [9]

## 3 Strategy implementation

Peter Drucker has said that: *"Plans are only good intentions unless they immediately degenerate into hard work."* [10] There is a saying at least in Finland, that: *"Well planned is half done."* However, nowadays it is more often changed to form *"Well planned is not yet even started."* This new formulation of old saying and Drucker's statement are well indicating the fact that plans are worthless without impact. As this

paper is handling strategy implementation and responsibilities in implementation process, it doesn't consider how the strategy formulation process is done or which approaches are utilized in formulation. Strategic planning process typically involves different stages from analysis to strategy plan distribution. There are several different approaches for starting point of strategic planning from top-down to bottom up and from strategic resources to market driven approach. No matter which strategy formulation approach is utilized there seems to be huge difficulties especially in implementation of the strategy.

Hrebiniak [11] stated: *"Formulating strategy is difficult. Making strategy work – executing or implementing it throughout the organization – is even more difficult."* Strategy implementation has received less interest in research than strategy formulation and strategic planning [12] [13] [14] [15]. Suggested reasons for this are that strategic implementation is less glamorous than strategy formulation, belief that everyone can do it, it is not easy to limit where it starts and ends and there are only few conceptual models to do it. [16] Former strategy textbooks are also handling implementation as organizational structure and systems adjustment (cf. Galbraith [17] Hrebiniak and Joyce [18] Higgins [19] Pearce and Robinson [20]) and hence it is not highlighted as much as implementation. This process, which contains only two elements formulation and implementation, is nowadays set under scrutiny and critiqued. E.g. Kotter [21] introduced his well-known model for "strategic fitness" and emphasizes continuous work between formulation and implementation. This question towards the nature of strategy is also heightened before. Chaffee [22] recognized three different natures of strategy: First one is linear strategy, which is linear process of formulation and implementation and focus is in organizations plans and its goals. Second is adaptive strategy which is also linear by nature of implementation, i.e. formulation first and implementation second, but it recognizes that planning phase is more iterative and it adapts to environment more and is more prone to resources and environment of the organization than goals of organizations. Third is distinctive by its means to influence to the minds of stakeholders and for reasoning the legitimacy and creditability of organization. Third one is called to interpretive strategy.

Mintzberg [9] also recognized the problem of two-phase strategy process. He differentiated intended, unrealized, deliberate, emergent and realized strategy from each other's. No matter which approach or how many phases or iteration rounds there may be in chosen strategy process there still always be implementation, either in the end of the process or many times in process. In any chosen way, we have to remember the Drucker's statement that plans (strategies) need impact. After all, strategies are meant find out that organization's *"distinctive competence"* by Philip Selznick [23], find the *"Blue ocean"* [24], *"Competitive advantage"* [5], *"shared value"* [25] or any other desired things or situations, it have to be put into work i.e. be implemented. If it is not implemented, nothing will change. Therefore, we cannot disregard the problems in implementation process. We might say that good strategy is to guarantee that *"we make the right things"*, and good implementation process ensures that *"we make the things right"*.

### 3.1 Strategy implementation obstacles

Most of the larger changes in strategies seems to fail from the perspective of intended impact versus actual results. Kotter [26] based his change management, or change leading, model to this recognition. Jansen [27] recognized that despite that 80 percent of leaders felt that their company is good at strategy formulation only 44 percent are good at its implementation. Results of the same study shows that only 2 percent felt that they will achieve their strategic objectives. At least two-thirds of objectives were achieved only in 10 percent of organizations and 54 percent of companies achieved less than half of the objectives. One survey pointed that 57 percent of companies were unsuccessful at executing strategic initiatives over the past three years, when asking their senior operating executives [28]. Strategy implementation efforts fails with estimates between 30 and 70 percent [29] [30]. *“Classically somewhere in the range of half of all ideas described in strategic plans never see the light of day”* [31]. Similar researches and studies, with different perspectives, are done formerly, but the results remain same. Therefore, it is crucial to figure how these obstacles for strategy implementation could be avoided. This paper scrutinizes the failures from implementation point of view and gathers the obstacles and possible actions to conceptual model.

Research for the obstacles in strategy implementation is done, but not in large amounts. Aaltonen and Ikävalko [31] found that lack of two-way communication, top-down and bottom up, is an obstacle. Two-way communication is needed to ensure peoples' understanding about desired strategy and changes it brings to organization. They also highlighted the role of middle managers and their communication skills in their results. Study (ibid) addressed importance structured implementation process, system to derive work related objectives from strategy and system for compensation to key issues, and therefore lack of them are considered to be obstacles. Allio [32] composed list of obstacles and emphasized six main issues as following: Peoples' need to get back to real job, inability to translate ideas to actions, no reward in sticking in implementation/strategy, losing the track/inability to monitor actions, lack of responsibility i.e. everybody is responsible/nobody is responsible and plans lose their relevancy. Hrebiniak [11] concluded that top 5 obstacles in strategy execution are: 1) inability to manage change effectively and overcome resistance to change, 2) poor or vague strategy, not having guidelines or a model to guide strategy implementation efforts, 3) poor or inadequate information sharing among individuals/units responsible for strategy execution, 4) trying to execute a strategy that conflicts with the existing power structure and 5) unclear responsibility or accountability for implementation decisions or actions. Cândido and Santos [33] did perhaps one of the most thorough reviews that have been done in last years. They reviewed research papers from EBSCO Host Research Database and gathered dataset of 65 identified obstacles from former researches. In their research, they grouped these obstacles to 14 different domains as following: leadership, time available, communication and perceptions, reluctance to change / fear of loss, behavioral diagnosis, people's skills / training, participation / involvement, culture and climate, structure, change extension / projects / short-term wins, coordination, resources, performance management and external events. Cândido and Santos (ibid) also introduced that obstacles are connected to each other's. As a conclusion, it might be said that there is feasible amount of scientific knowledge that we could draw a picture that large number of obstacles are identified in strategy implementation.

### 3.2 Change management and strategy implementation process

Change management has been one of the “hot” research topics in past decades. Reason for this is easy to understand, fast changing world. There is no status quo in the world even that there can be status quos found in organizations and peoples’ minds. Pettigrew and Whipp [34] argued that there is no universal rules to be utilized in change management and leadership. Despite their argument several different approaches and concepts has been introduced during the years for organizations to follow. Kotter [21] [26], Beer and Nohria [34], Garvin and Roberto [35], Levy and Merry [36], Kanter et al. [37] and Luecke [38] to name a few. Todnem [39] made good comparing for Kanter et al.s’ (ibid), Kotter’s (ibid) and Luecke’s (ibid) models and it shows quite clearly that that from upper level point of view models are rather similar but they complement each other’s. All of these approaches provide well-argued upper level guidelines for organizations to follow in organizational change. Problem lies in level of interest and details regarding implementation. Even that approaches discussed above provide quite practical directions in overall change process they still are handling implementation in rather abstract level.

Kaplan and Norton [40] provided their approach for “*closed-loop management system links*” between strategy and operations. They have five stages in their model. Strategy development, strategy translation, plan for operations, monitoring and learning, and testing and adapting the strategy are the key stages. From operational point of view, strategy translation, plan for operations and monitoring and learning are pinpointing the practical levels of strategy implementation. Authors (ibid) suggested that in strategy translation first managers should translate strategy into strategic objectives and measures that are clearly communicated to employees by combining these between three to five strategic themes. Second, managers should observe how these themes deliver benefits in different time periods for simultaneous value creation for short-, intermediate-, and long-term processes. Third step is to integrate initiatives to portfolios and dedication and authorization of resources for them. Norton and Kaplan [40] suggest that every objective should not have independent initiative, but integrated one, which should close the performance gaps. Responsibility for strategic themes should be given to person(s) who have power enough to lead cross-functional objectives in portfolio. In plan for operations, first thing to do is prioritizing the process improvement projects with suitable process management and development approaches. After prioritization of processes they should be deconstructed in order to find out critical success factors and metrics, such way, that employees could focus to them in their daily work. Dashboards for visible information should be utilized. Different plans, for e.g. sales plan, are then translated to resource capacity plan. This resource plan is then calculated to financial “*dynamic operating and capital budgets*”. For monitoring the implementation, authors (ibid) suggest that three kinds of review meeting should be assembled: operational review (weekly or with shorter intervals), strategy review (monthly) and strategy testing and adapting (annually or quarterly).

## 4 Influence, power, personal traits and responsibilities,

Manager's, and all employees, possibility to influence to organization is dependent on two different dimensions. One dimension is the organizational position, i.e. how high a position does the person possess and how much management system gives freedom for that position. The other dimension is the level of leadership, or charismatic level, introduced by John Maxwell [41]. Figure 1 illustrates an influence matrix that presents these two dimensions. The organizational position is quite a clear concept. Therefore, it is enough to say, in most cases, that the higher position you have, the more power you have to make things happen. Position names in figure 1 are for demonstration purposes only. The power of the influence grows when moving to the right on the x-axis. The y-axis consists of reasons why people follow the leader. Y-axis levels also represent the efficiency of the leadership and how eagerly people follow the leader. People's eagerness to follow and the efficiency of leadership grow when moving up the y-axis. In general, irrespective of which rights are given to which leader, in specific companies, it can be observed that a department manager on leadership level four (blue shaded area) has more influence on the organization than the CEO who is on the first leadership level (red shaded area).

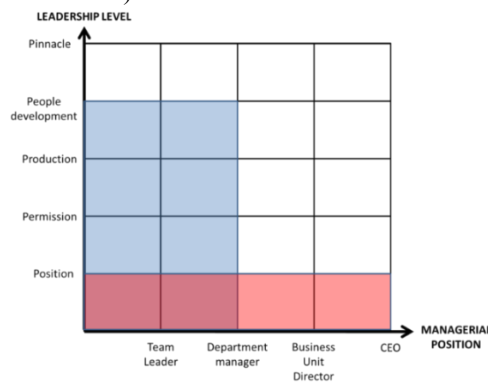


Fig. 1. Influence matrix

Managers, and all organization members, are in different situations and different positions. Activities in strategy implementation are therefore different. Thus, their responsibilities should reflect their possibility to influence. It is very useful to understand that possibilities to influence to organization is not only dependent from hierarchical position, but also charismatic leadership when issuing the responsibilities in strategy implementation process. These issues are also expressed as for the need of leadership and management capabilities and skills are highlighted in many former researches and approaches e.g. Kotter [21] [26], Luecke [38], Nadler and Tushman [42], Kanter et al. [37], for winning the "hearts and minds".

Issue of power is raised in different researches and approaches. Radomska [43] concluded that "Competent delegation of decision-making power to leaders from different levels of the organizational structure" and "Clear segregation of powers by appointing a person or a special team, whose task will be to monitor and coordinate the strategy implementation process." are most important in strategy implementation. Norton and

Kaplan's [40] notation for strategic theme leaders as senior executive and Kotter's [26] guiding coalition means person(s) with enough power and accountability, Tichy and Ulrich [44], Cameron et al. [45], Johnson [46] [47] [48], Nader and Tushman [42], Harris and Ogbonna [49], Sirkin et al. [50], Stadler and Hinterhuber [51], Hrebiniak [11] delivered the question of power, or lack of it, as key role in strategy implementation. Hence, it is quite clear that people involving in strategy implementation should have enough organizational power to execute needed operations and actions.

Personal traits are highly affecting people's actions and performance. Berglas [52] divides the personal traits of time abusers into four main categories: perfectionist, preemptive, people pleaser and procrastinator. Perfectionists are people who are afraid of letting even completed work go. They are trying to reach unrealistic objectives and excellence in their work. These self-made requirements of perfection delay the progress of work or even keep others hostage to the perfectionist's schedule. Preemptives are people who have an obsession about the early completion of tasks and assignments. They are trying to achieve a feeling of control by getting everything ready as fast as possible. People pleasers are persons who cannot say no. They will take more and more responsibility for different issues. The result will be that they are not able to accomplish their work and start delaying everything they are involved in. Procrastinators are people who postpone task initiation and, in the worst case, even undermine their own work. In order to delay, procrastinators might use the sentence: "I'll do that as soon as I get monkey off my back." By undermining their own work, they might find several reasons why the achievement or result of the work is not better, when the reasons are actually self-made or at least largely exaggerated. (ibid) To this Berglas' list personal trait named to "optimistic planning personality" should also be added. People seemed to be characteristically optimistic towards schedule predictions and this optimism will be multiplied if there is new technology involved. People tend to concentrate on their own planning forward rather than utilizing already known information and "outsiders'" experiences from past of incorrect predictions and schedules. Optimism in plans is higher if there are political or commercial pressures or there are financial incentives promised for the quick accomplishment of the task. If a person also has the tendency for procrastination, an optimistic prediction is even more likely. Strong goal-orientation might also have its costs in the preciseness of judgment capability. Affinity to details is also found to affect, so that scheduling is made in too optimistic a way. The more details and accuracy in the plan will make more error in the schedule. [53]

When combining all these needs and point-of-views it could be concluded that the person(s), who will be appointed to, no matter which, position(s) in strategy implementation are in huge responsibility and the odds are against the person. Actually, when thinking the nature of strategy implementation, it also could thought, that isn't people who is not involved in strategy implementation. Alternatively, if there is, strategy implementation is not succeeded.

## 5 Results and discussion

Combination from obstacles in different implementation phases are integrated to actions and responsibility levels in table 1. Responsibility is given with different combinations. TM means top management, MM middle management and FL frontline i.e.



executive workers. Combinations are also used. Combinations means that these levels should contribute into those certain actions in that phase. These results are not meant to be recipe for success but more guideline and concept for tackling the obstacles in implementation process. Purpose is to create awareness towards formerly identified obstacles, at which phase they should be reacted, and what may be the concrete actions for handling the problems. Actions are combined from articles cited in this paper and enhanced by lean and other methods.

**Table 1.** Integration of strategy implementation level, obstacles, responsibility and actions

Phase	Obstacle	Responsibility	Actions
Strategic objectives and measures to tactical level	Poor choice of introducing change	TM	Create a vision and a common direction. Create sense of urgency.
	No participation or middle-management commitment	TM	Empower Middle management. Find shared value.
	Choosing edicts or plan without receptivity	TM-MM-FL	Assessment of shared value or at least lowest common denominator. Clarify measures and how they can be influenced.
Communication	Selective attention towards information (prone to isms)	TM-MM	Be brutally honest. Question the beliefs. Utilize triple loop learning or similar method.
	No anticipation to potential problems	TM-MM	Question the optimism. Identify optimistic planning personalities. Create “what if?” and worst-case scenarios.
	No sincere dialogue about conflicting aspects and obstacles	TM-MM-FL	Be brutally honest. Map these openly.
	No sharing of interpretation of plans	TM-MM-FL	Clarify terms and means. Speak the language that everybody understands.
	No knowledge of internal opinion	TM-MM-FL	Make organizational analyze of opinions. Identify the opinion leaders.
	No two way communication	TM-MM-FL	Provide real possibility to discuss. Utilize Catchball method or similar.
Combination to themes	Fear that change will upset current balance of power between groups or units	TM	Clarify shared value. Create incentives system. Ensure workplaces as much as possible.
	Themes against existing power structure	TM	Authorize positions and persons. Build prestigious steering group. Identify opinion leaders.
	Tradition bound, paradigm persistence	TM-MM	Separate from the past. Create sense of urgency.
Dividing value creation for different time periods	Strategic drift	TM	Stick to the plan. Sometimes you’re ahead and sometimes behind. Review strategy systematically but between reviews be persistent.
	Extension of change, number of people and units	TM	Stick in the reasonable plan even when everything looks very bright. (Don’t be pre-emptive)
	Internal problems that were not anticipated (e.g. over	TM-MM	Identify personal traits and avoid their affect. Don’t try to deliver 100 % performance in change.

	optimistic expectations towards stability in personnel etc.)		
	Short time available for change, excessive speed of changes	TM-MM	Identify personal traits and avoid their affect. Be aware of organization's true performance level.
Initiatives to portfolios	No participation or middle-management commitment	TM	Commit the middle management with empowering and shared value. Utilize Catchball method or similar.
	Tradition bound, paradigm persistence	TM	Separate from the past. Create sense of urgency.
	Fear that change will upset current balance of power between groups or units	TM-MM	Assessment of shared value or at least lowest common denominator. Clarify measures and how actions are connected to measures.
Resources and authorization	Structural changes that were not required or in excess	TM	Analyze true need of structure change. Resist urge for "change because of chance"
	Lack of strong power coalition pro-change	TM	Authorize positions and persons. Build prestigious steering group. Identify opinion leaders.
	Limited available resources	TM-MM	Be sure of organization's true performance level. Identify personal traits and avoid their affect.
	Resources committed to past decision	TM-MM	Analyze processes and work. Gave up or finish obsolete work before you add new ones.
	Withdrawal of resources	TM-MM	Stick to the plan. Sometimes you're ahead and sometimes behind. Review need of resources systemically but between reviews be persistent.
	No empowerment	TM-MM	Clarify shared value. Utilize Catchball method or similar. "Free" people to do new.
Prioritizing	Conflicting organizational priorities	TM	Build prestigious steering group. Find lowest common denominator. Prioritize clearly.
	Extension of change, number of people and units	TM-MM	Stick in the reasonable plan even when everything looks very bright. (Don't be pre-emptive)
	Too many initiatives under work at same time	TM-MM	Prioritize and check suitable amount. Utilize e.g. Catchball method.
Process management	Hijacked processes	TM-MM	Based on the strategic objectives, define objectives for key processes.
	Control/rewards system reinforce paradigm and status quo	TM-MM	Decompose tactical objectives and key objectives into operating targets established for the executive personnel. Introduce a system of incentives for the corporate strategy implementation.
	Inadequate feedback and learning	TM-MM	Measure all objectives. Utilize e.g. triple learning loop.
Deconstruction	Strategy efforts against existing power structure	TM	Authorize positions and persons. Build prestigious steering group. Identify opinion leaders.

	Habits, low tolerance for change, reluctant to let go	TM-MM-FL	Decompose tactical objectives and key objectives into operating targets established for the executive personnel.
Critical success factors and metrics	No incentives for strategy implementation	TM-MM	Measure all objectives. Utilize e.g. triple learning loop. Introduce a system of incentives for the corporate strategy implementation.
Employees everyday work	Personnel attention distracted from implementation, day-to-day activities take all the time, delays	TM-MM-FL	Decompose tactical objectives and key objectives into operating targets established for the executive personnel. Realize that change can't be done with "left hand."
Visualization		TM-MM	Visualize metrics and achievements. Utilize dashboards and charts for key indicators of local process performance. Utilize colors and comparative visualizations.
Plans to capacity and resource plan		TM-MM-FL	Utilize e.g. Lean Cathcball method.
Resource plan to budgets		TM-MM	Utilize e.g. Lean Cathcball method.

As seen from the table 1 it is in early phase of larger research for change management and strategy implementation. It still points out some clear things to focus in order to avoid troubles in strategy implementation. One of the key points are that strategy implementation is holistic matter and it should penetrate all levels in organization. Middle managements role seems to be crucial. When scrutinizing the table 1, leadership and management methods for firm and clear task decomposing and composing could be the key for better implementation. These methods will also enhance the information flow between different organizational levels. The list is not thorough and it is still ill structured. Following research should be done in order to enhance the model. More wider integration for obstacles should be found. By adding more obstacles found in former research picture becomes richer and provides more solid ground for concept. Relations and interrelations between obstacles and actions should be researched. May there be some key actions which could lessen the number and magnitude of obstacles more easily than other actions? How these actions could be integrated to strategy planning and implementation processes so that obstacles are terminated?

**Acknowledgments.** This research is partly funded by European Social Fund cofounded project called "Pisku – Pienikin iskussa". Funder has not affected the research results by any other means than making it possible. Correspondent author, who partly had worked in project, wishes to express sincere thanks to ESF and all collaborators in that project.

## References

1. Von Clausewitz, C.: On war. Princeton University Press, Princeton (1989)
2. Liddell Hart, B.H.: Strategy. Faber, London (2nd rev ed.) (1967)

3. Chandler, A.D.: *Strategy and Structure*. MIT Press, Cambridge (1962)
4. Mintzberg, H.: *Why Organizations Need Strategy*. *California Management Review*. vol. 30, 25--32 (1987)
5. Porter, M.: *Competitive strategy*. Free Press, New York (1980)
6. Drucker, P.: *The Practice of Management*. Harper & Row, New York (1954)
7. Andrews, K.: *The Concept of Corporate Strategy*. (2nd Ed.) Dow-Jones Irwin, Homewood (1980)
8. Ansoff, I.: Critique of Henry Mintzberg's "The design school: reconsidering the basic premises of strategic management". *Strategic Management Journal*. vol. 12, no. 1, 449--461 (1991)
9. Mintzberg, H.: *Patterns in strategy formation*. *Management Science*. vol. 24, no. 9, 934--948 (1978)
10. Drucker, M.: <https://www.goodreads.com/quotes/65135-plans-are-only-good-intentions-unless-they-immediately-degenerate-into>
11. Hrebiniak, L.: *Obstacles to Effective Strategy Implementation*. *Organizational Dynamics*. vol. 35, no. 1, 12--31(2006)
12. Greer, C., Lusch, R., Hitt, M.: *A service perspective for human capital resources: A critical base for strategy implementation*. *Academy of Management Perspectives*. vol. 31, no. 2, 137--158. (2017)
13. Martin, J.A., Eisenhardt, K.M.: *Rewiring: Cross-business unit collaborations in multibusiness organizations*. *Academy of Management Journal*. vol. 53, no. 2, 265--301. (2010).
14. Priem, R.L., Walters, B.A., Li, S.: *Decisions, decisions! How judgment policy studies can integrate macro and micro domains in management research*. *Journal of Management*. vol. 37, no. 2, 553--580. (2011).
15. Raes, A.M.L., Heijltjes, M.G., Glunk, U. Roe, R.A.: *The interface of the top management tema and middle managers: A process model*. *Academy of Management Review*. vol. 36, no. 1, 102--126. (2011).
16. Alexander, L.D.: *Strategy Implementation: Nature of the Problem*. *International Review of Strategic Management*. vol. 2, no. 1, 73--91. (1991)
17. Galbraith, J.R.: *Strategy Implementation: The Role of Structure and Process*. West Publishing Co, St Paul (1980)
18. Hrebiniak, L.G., Joyce, W.F.: *Implementing Strategy*. Macmillan, New York (1984)
19. Higgins, J.M.: *Strategy: Formulation, Implementation and Control*. Dryden Press, Chicago (1985)
20. Pearce, J.A., Robinsons, R.B.: *Strategic Management: Formulation, Implementation, and Control*. Irwin, Bur Ridge (1994)
21. Kotter, J.P.: *Accelerate: Building Strategic Agility for a Faster-Moving World*. Harvard Business Review Press, (2014)
22. Chaffee, E.: *Three models of strategy*. *Academy of Management Review*. vol. 10, no. 1, 89--98 (1985)
23. Ghemawat, P.: *Competition and Business Strategy in Historical Perspective*. *Business History Review*. vol. 76, no. 1, 37--74 (2002).
24. Kim, W.C., Mauborgne R.: *Blue Ocean strategy*. Harvard Business Review Press (2016)
25. Porter, M.: *Creating Shared value*. Harvard Business Review. January-February. (2011)
26. Kotter, J.P.: *Leading Change*. Harvard Business School Press, Boston (1996)
27. Jansen, H.: "94 Mind-Blowing Strategy Execution Stats," Boardview, available at: <https://boardview.io/blog/strategy-execution-stats/#execution> (accessed 12 January 2019).
28. Economist Intelligence Unit: *Strategy execution: achieving operational excellence, a survey of 276 senior operations executives from North America*. (2004) available at: [http://graphics.eiu.com/files/ad\\_pdfs/celeran\\_eiu\\_wp.pdf](http://graphics.eiu.com/files/ad_pdfs/celeran_eiu_wp.pdf)
29. Cândido, C.J.F., Santos, S.P.: *Is TQM more difficult to implement than other transformational strategies?*. *Total Quality Management & Business Excellence*. vol. 22, no. 11, 1139--1164 (2011)

30. Cândido, C.J.F., Santos, S.P.: Strategy implementation: what is the failure rate?. *Journal of Management and Organization*. vol. 21, no. 2, 237--262. (2015)
31. Burlton, R.: Delivery business strategy through process management. In vom Brocke, J., Rosemann, M. (eds) *Handbook on Business Process Management 2, Strategic Alignment, Governance, People and Culture*, Springer-Verlag, Heidelberg (2015)
31. Aaltonen, P., Ikävalko, H.: Implementing strategies successfully. *Integrated Manufacturing Systems*. vol. 13, no. 6, 415--418 (2002)
32. Allio, M.K.: A short, practical guide to implementing strategy. *Journal of Business Strategy*. vol. 26, no 4, 12--21, (2005)
33. Cândido, C.J.F., Santos, S.P.: Implementation obstacles and strategy implementation failure. *Baltic Journal of Management*. vol. 14, no. 1 39--57 (2018)
34. Pettigrew, A.M., Whipp, R.: *Managing Change for Competitive Success*. Blackwell, Cambridge (1993)
34. Beer, M., Nohria, N.: Cracking the code of change. *Harvard Business Review*. May-June vol. 78, no. 3, 133--141 (2000)
35. Garvin, D.A., Roberto, M.A.: Change through persuasion. *Harvard Business Review*. February vol. 83, no. 2, 104--12, (2005)
36. Levy, A., Merry, U.: *Organizational transformation*. Praeger Publishers Inc (1986)
37. Kanter, R.M., Stein, B.A., Jick, T.D.: *The Challenge of Organizational Change*. The Free Press, New York (1992)
38. Luecke, R.: *Managing Change and Transition*. Harvard Business School Press, Boston (2003)
39. Todnem, R.: Organisational change management: A critical review. *Journal of Change Management*. vol. 5, no. 4, 369--380 (2005)
40. Kaplan, R.S., Norton, D.P.: Mastering the management system. *Journal of Change Management*. vol. 5, no. 4, 369--380 (2008)
41. Maxwell, J.C.: *5 levels of leadership: Proven steps to maximize your potential*. Center Street, New York (2011)
42. Nadler, D.A., Tushman, M.L.: Beyond the charismatic leader: leadership and organizational change. *California Management Review*. vol. 32, no. 2, 77--97 (1990)
43. Radomska, J.: The role of managers in effective strategy implementation. *International Journal of Contemporary Management*. vol. 13, no. 3, 77--85 (2014)
44. Tichy, N.M., Ulrich, D.O.: The leadership challenge – a call for the transformational leader. *Sloan Management Review*. vol. 26, no. 1, 59--68 (1984)
45. Cameron, K.S., Whetten, D.A., Kim, M.U.: Organizational dysfunctions of decline. *Academy of Management Journal*. vol. 30, no. 1, 126--138 (1987)
46. Johnson, G.: Rethinking incrementalism. *Strategic Management Journal*. vol. 9, no. 1, 75--91 (1988)
47. Johnson, G.: Managing strategic change: the role of symbolic action. *British Journal of Management*. vol. 1, no. 4, 183--200. (1990)
48. Johnson, G.: Managing strategic change: strategy, culture and action. *Long Range Planning*. vol. 25, no. 1, 28--36 (1992)
49. Harris, L.C., Ogbonna, E.: The unintended consequences of culture interventions: a study of unexpected outcomes. *British Journal of Management*. vol. 13, no. 1, 31--49 (2002)
50. Sirkin, H.L., Keenan, P., Jackson, A.: The hard side of change management. *Harvard Business Review*, vol. 83, no. 10, 109--118 (2005)
51. Stadler, C., Hinterhuber, H.H.: Shell, Siemens and DaimlerChrysler: leading change in companies with strong values. *Long Range Planning*. vol. 38, no. 5, 467--484 (2005)
52. Berglas, S.: Chronic time abuse. *Harvard Business Review*. vol. 82, no. 6, 90--97 (June 2004)
53. Buehler, R., Griffin, D.: Planning, personality, and prediction: The role of future focus in optimistic time predictions. *Organizational Behavior and Human Decision Processes*. vol. 92, 80--90 (2003)