

Improving Strategy Implementation

Case: Sales department, the Sport Institute of Finland

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<p>The main goal is to study how strategy was implemented to the sales department of Vierumäki, and how this process could be improved. Objectives were to find out if the department's managers possess enough information and resources to implement strategy and if the head of the organization supports them in their work. In addition, the research seeks to find answers to what the level of understanding of strategy is among the employees of the sales department, and how the organization could enhance this understanding.</p> <p>The theory part of the study includes; strategy work and strategy process, strategy implementation and the Balanced Scorecard. The main focus of is on strategy implementation and more precisely on the importance of middle managers, communication, and managing strategic change during implementation. The study introduces the Balanced Scorecard as a tool for strategy implementation.</p> <p>The research is conducted as a single case study by using multimethod qualitative as a methodological choice. The data was gathered by interviewing face-to-face a director from the head of Vierumäki, and two managers of the sales department. In addition, an email interview was sent to the employees of the sales department. As secondary data the study used different literature sources, internet articles, reports and webpages, as well as, organizational documents.</p> <p>The findings suggested that the Balanced Scorecard is an effective tool to address the issues of strategy implementation which refers to the low skill levels of middle managers, ineffective communication, organizational resistance to change and the lack of coordinated strategic control systems.</p> <p>In conclusion the study suggests that Vierumäki's sales department would benefit from Balanced Scorecard – tool, which can create more homogeneous working environment resulting in achieving strategic goals. Also the quality in personal development discussions between employees and managers would increase from more detailed evaluation of success in personal goals supporting the overall strategy of the organization. The research suggests creating individual scorecards for each employee in the sales department and to include them in the personal development discussions.</p>	
Keywords Strategy implementation, Strategy work, The Balanced Scorecard, Case study	

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1 Introduction

Competition is tough and well developed, as well as, implemented strategy can be the thing that sets an organization apart from its competitors. However, the unfortunate fact is, as Mintzberg (1994, in Atkinson 2006, 1443) exemplifies that more than half of the strategies planned by organizations are never actually implemented. Strategy implementation seems to be a real problem in many organizations and the greatest challenge of strategic management. One of the reasons why implementing strategies have become harder is that currently organizations need to manage intangible assets such as customer relationships, efficient processes and employee's skills and motivation. In addition, strategic plans that are made rarely translate into measures that managers and employees understand and use in their daily work. Indeed, strategy cannot work if the people, who actually have to execute it, do not understand it. It seems that rarely strategy implementation is inhibited by the absence of a physical resource, and the problem mostly lies in the absence of know-how and expertise inside the organization (Vuorinen 2013, 187).

As strategy implementation seems to be a less researched area of the strategy process and more literature and studies can be found about strategy planning, it was a useful subject for a master thesis. This thesis commissioned by the Sport Institute of Finland, more commonly known as Vierumäki.

The purpose of this study is to research the strategy implementation process of Vierumäki and give suggestions how this process could be developed. The need for the study arose from personnel questionnaires the organization has subcontracted, which indicated that the strategy should be made clearer. In this study the special focus is on the strategy implementation of the sales department of Vierumäki and on how the strategy is linked to the employees' everyday work.

1.1 Aims and Objectives

Vierumäki renews its strategy in every 5 years. Law does not force any organization to make strategies; strategies are made because organizations feel that they are useful to them. Therefore, the need for change usually comes from inside the organization, from the need to strategize in order to stay competitive and for the employees to have a meaning to their work and a vision towards which to work for. Also external pressure and competitive environment increases the need to plan ahead. The need to renew Vierumäki's strategy came mainly from the fact that the previous strategy's timeline had come to an end. However, seldom are changes made in an organization that are not straight related

to aspiring for more profit. The Sport Institute of Finland consists of two separate companies that have multiple subsidiaries; the Sport Institute and Vierumäki Country Club Ltd. During past years both of these companies have not performed well in the competitive environment. This was one of the main arguments for changing the organization's strategy. Vierumäki's newest strategy process started in spring 2013 and in the beginning of the year 2014 Vierumäki released its new strategy for the next five years. One of the main needs for this change was to make the strategy more understandable for the employees and easier to implement (Johdon tiedote 1/2014). The new strategy consisted of new vision, mission and values.

The need to renew the company's strategy work came also from the employees. It was clear that there was a lack of knowledge and understanding among the employees about strategy. They were not aware of the tool used to formulate the strategy nor did they understand how the new strategy affects their everyday work. The head of the company acknowledged that there was a need among the employees to make the strategy more understandable and easier to implement, however the implementation process of the strategy is lacking and seems to be stopping when the strategy needs to be implemented to the different departments and at an individual level. From a questionnaire Promenade made to Vierumäki's personnel in the beginning of 2015 it was found out that the strategy of the organization should be made clearer so that it would provide a basis for effective cooperation (Promenade2015). It seems that the department managers do not continue the implementation process forward to the employees. The employees see the key performance indicators and goals for their department but do not understand how these affect their work. This indicates that there is a need for improving the strategy implementation process of the company.

From this research Vierumäki will be able to improve its strategy implementation process in the future and also take corrective actions immediately if the research results suggest that it is something the company should do in order to make the most out of the current strategy. In addition, the findings of the research can be used in two levels of the company; in the head of the company (management) who have formulated the strategy and made the overall implementation plan, however, the results can also be used by the department managers individually. The objectives of this research are to find ways to improve strategy implementation process in the company and make it more concrete for the employees. The research gives improvement suggestions to make strategy more understandable for the employees and ways to link strategy to everyday work. The research concentrates on the strategy implementation process of the sales department of Vierumäki and the department's managers.

1.2 The Case Company

It all started at the beginning of the 1900s, when Professor Lauri “Tahko” Pihkala had the idea of a Sport Institute. Behind the concept was the need for organized, systematic and continuous pursuit of sport and teaching (Vierumäki 2015a). The Sport Institute of Finland is a limited company, owned by different shareholders. The foundational meeting of Vierumäki was held 13th of February in 1927 and ten years later in 1937 the opening ceremony. Since then the area has grown and developed to be one of the leading Sport Institutes in Finland. (Kaikkonen, 2007, 23-25.)

The Sport Institute of Finland is a national company based in Vierumäki, which has been divided into two separate companies; *The Sport Institute* and *Vierumäki Country Club Ltd.* Both of these companies have multiple different shareholders and subsidiaries (Vierumäki 2015b). Vierumäki is a unique area and the largest Sport Institute of Finland with more than 400 000 visitors per year, representing over 50 nationalities, approximately 350 full-time employees in diverse occupations, an area of 320 hectares and it is surrounded by more than 10 000 hectares of unspoiled wilderness. Vierumäki has also accommodation capacity of approximately 3000, 15 restaurants which are Swan Eco labeled, meeting facilities for 10 – 3000 persons and over 140 different kinds of sport facilities. The largest event held in Vierumäki was for 2200 people in 2013 (Vierumäki Resort 2014.)

The business idea of *the Sport Institute* is to develop, produce and market sport- and leisure- related high quality coaching, education and sport services on a both national and international level. From the year 1999 the Sport Institute of Finland has worked together with HAAGA-HELIA University of Applied Sciences, which has its own campus in the area and is responsible for organising higher education at Vierumäki. (Vierumäki 2015b.)

The Sport Institute side of the company operates under the auspices of the Finnish Ministry of Education and Culture and is run by Suomen Urheiluopiston Kannatusosakeyhtiö Ltd. The Sport Institute is also a liberal adult-education institution and the Ministry of Education and Culture organises vocational- and further education through Vierumäki. In addition, *the Institute* provides high-quality leisure-time sports courses, camps and tournaments in collaboration with sport clubs. (Vierumäki 2015b.)

Vierumäki Country Club Ltd participates actively in the development, execution and marketing of high-quality conference, meeting, sports and free time services. To support this Vierumäki Country Club offers diverse restaurant, café and catering services, as well as,

construction work and real-estate sales. Vierumäki Country Club offers sport and wellness services for private customers and arranges corporate meetings and activity days, as well as, recreational packages. The Health and Fitness Clinic supplements these services by providing versatile fitness testing, expert lectures and support services for athletes. The goal is to supplement other products provided by different units in the area with services that corresponds to the wanted image. (Vierumäki 2015b.)

1.2.1 Focus of the Study

Vierumäki's sales department employs currently 16 persons of which 4 persons are active in finding new customers and rest of the employees are involved with daily customer service activities. The sales department has two managers; Sales Operations Supervisor for day to day activity supervision and Director of Customer Relations for the overall supervision of sales operations, who was assigned to another position at the time of the research, and replaced with Sales Director. The sales department consists of three main sales areas; leisure, corporate, sport clubs and organizations under which the sales executives are evenly distributed. Every sales person has their own area of expertise; however, most of the sales persons do work beyond their area. For example, a corporate sales person will also do reservations for leisure customers. The sales persons are between 26-55 years old and their working relationship in Vierumäki is between 1 to 30 years.

1.3 Research Problem and Questions

The main research question that the research seeks to answer is:

“How the process of strategy implementation to the sales department of Vierumäki could be improved?”

The research also aims to answer to the following sub questions:

- *What actions are taken to implement strategy to the sales department and how could this process be improved?*
- *Do the department's managers possess enough information and/or resources to implement strategy properly to their department and does the head of the organization support them in their actions?*
- *Do the employees of the sales department understand the organization's strategy and are they motivated and committed to work towards the strategic objectives?*

- *How well do the sales executives of Vierumäki understand strategy and how this understanding could be improved?*

The main research goal is to study how strategy was implemented to the sales department and how this process could be developed in the future. The research aim is to get a clear understanding if there are any gaps in the implementation process and how these gaps could be closed. Also the research is interested in understanding the sales department's managers' position and input to strategy implementation, if they possess enough information and resources in order to do their part and if the head of the organization support them in their actions. In addition, the research aims to find out on what level the employees of the sales department are in terms of understanding the organization's strategy, and what the company could do to enhance the knowledge of the employees. With the help of answering the main research question and the sub questions the aim is to give a suggestion how the implementation process could be improved, implement that suggestion and finally find out if the strategy implementation process in the sales department has actually improved.

1.4 International Aspect

Vierumäki is an international organization with sport, leisure and corporate customers coming to the area from different parts of the world. Vierumäki's strategy for the years 2014-2019 puts emphasis on attracting more international customers, mainly from Russia, Europe and Asia. A lot of work has been done during the years 2014 and 2015 to start the process of finding and networking with the right partners in order to reach more international customers and to enter to new international markets.

The research aims to improve the strategy implementation process in the sales department of the organization. Active sales persons were part of the research; their main responsibility is to seek new customers. If the strategy implementation is improved, then that would result in understanding the organization's strategy better, and executing strategy more efficiently. When attracting new international customers is part of the organization's strategy, then that part of the strategy would be better executed if the strategy implementation process of the organization is improved.

1.5 Research Methods

This study is based on interpretivist philosophy, which is based on the view that because the world of business and management is complex, it cannot be generalized or otherwise the complexity is lost. The study also seeks to understand the different social actors (em-

ployees and managers) and understand the world from their point of view. (Saunders et al. 2012, 130-137.)

The approach chosen for the study is abduction, which is combining two other approaches, induction and abduction, and actually moving back and forth between them. The study does not move from theory to data or from data to theory, but moves back and forth between theory and practise, which is considered as abduction (Saunders et al. 2012 145-147.)

The study relies on qualitative data by using multiple methods (Saunders & Tolsey 2012/2013, 59). Interview with a director from the head of the organization, and also interviews with the two managers of the sales department was conducted, as well as, an email interview with the sales executives of the sales department. All the three interviews were made face-to-face in order to get in-depth information about the researched subject. Because the sales department employs 16 persons, the best way to collect their views on the subject was to conduct an email interview with open questions. For secondary research data different literature sources, internet articles, reports and webpages, as well as, organizational documents were used.

The research is conducted as a single case study, as the aim of this research is to study the process of organization and managerial processes in it real-world context and produce thick, deep and detailed description about the researched phenomenon (Yin 2014, 4). The time horizon for the research is cross-sectional meaning that it addresses a problem in a particular time (Saunders & Tolsey 2012/2013, 59).

1.6 Structure

The study is divided into three major parts; the theoretical part, the empirical part and discussion and conclusions.

The first part of the report is the theoretical one, which is designed to support the empirical part. The theory consists of three separate parts; Strategy work and Strategy process, Strategy implementation and the Balanced Scorecard. Strategy work and Strategy process part mainly focuses on what is strategy, the different views of strategic management and strategy process. Strategy implementation part starts by introducing different views on strategy implementation process and continues to address three areas that are important in discussing effective strategy implementation; middle managers' role, the importance of communication and managing strategic change. Lastly, the theoretical part focuses on the

Balanced Scorecard developed by Kaplan and Norton in 1990s as a tool for strategy implementation.

The second part of the report is the empirical part, where the findings and analysis of the study are presented. This part begins by introducing the research methodology and discussing about how the analysis of the research material was done, as well as, the validity, reliability, objectivity and ethical considerations of the research. After this the main findings of the study are presented.

The final part of the report is discussion and conclusions. Firstly, the main findings of the research are discussed and based on it the improvement suggestion for the Sport Institute is presented in form of a Personal Scorecard – tool. The report ends in conclusion, discussing about the implications for Vierumäki and suggestions for further studies, and the author's reflections on learning.

2 Strategy Work and Strategy Process

Strategy is seen as a deliberate plan that determines actions for the future. The word strategy comes from ancient Greek from a word “strategos” meaning “general’s art” (Strategosinc 2015). There is no one definition of strategy as Mintzberg (1987a, 11) pointed out already in 1987. One of the most known definitions of strategy comes from Mintzberg himself. He has defined strategy – as a plan, a ploy, a pattern, a position, and a perspective. Strategy as a plan has two important characteristics; it assumes that strategies are made in advance before acting out the plan, and that they are developed consciously with purpose. As plans strategies can be general or specific, however they can also be a ploy. A ploy is a specific action or “manoeuvre” that is done to outperform a competitor. Defining strategies as a plan or a ploy means that strategies are intended, but intention is not sufficient on its own. There is also a need to define strategy in a way that consists of action and results in behaviour. This is why definition of strategy as a pattern refers to consistency in behaviour whether or not it is intended. The definition that strategy is a position looks outside the organization and seeks to locate it in its external environment, which allows it to compete with other companies effectively. Strategy becomes the place where resources are concentrated. Strategy as a perspective on the other hand looks inside the organization and refers to the minds of collective strategist and an ingrained way of perceiving the world. (Mintzberg 1987, 11-16.)

There are also many other definitions of strategy. For example, Vuorinen (2013, 15) characterizes strategy as a recipe for success, a group of conscious decisions and actions that guide the company towards success in the future. Thompson and Martin (2005, 8-9) summarize strategy as means to an end, as well as, and setting a clear direction for the whole organization and also for every business unit, product and service, and the means to get there. Kaplan and Norton (2002, 84) define strategy as a hypothesis. According to them, strategy illustrates how the organization is going to move from the current situation to the desirable, uncertain situation in the future. Because the organization has not been in this situation ever before, there will be several hypotheses that are linked to each other along the way. Vuorinen (2013, 15) defines a good strategy to give the company and its employees a clear direction and meaning, and creates an identity, as well as, consistency in the company. Thompson and Martin (2005, 8) describe well designed strategies to be those that have found the perfect balance between the organization’s resources and the markets they target. According to Thompson and Martin (2005, 8) strategies have to be desirable in the eyes of the important stakeholders.

In the literature strategies are usually divided into two main elements; corporate or head-quarters level strategy and business-level strategy (Lynch 2015, 8). Corporate-level strategy looks at strategy from the general point of view, from the headquarter level. It consists of decisions about in which business the organization should be in, the culture and leadership of the organization, the major objectives, goals and purposes for the organization and plans to achieve those goals. Business-level strategy matches the internal capabilities and external relationships of the organization with its customers, competitors, suppliers and the social and economic environment it operates. (Lynch 2015, 9.) As already pointed out, there is no universal definition of strategy and some strategy writers have concentrated on corporate-level strategy and others on business-level strategy. This study concentrates on the business-level strategy of the organization.

There is no law that forces companies to make strategies; strategies are made because organizations feel that they are useful to them. All employees have the right to be led and managers have the obligation to lead. If the managers do not lead their employees, then the employees have no requisitions to succeed in their work. If we expand the same logical idea little bit further - every organization has the liability to create a strategy in order for the managers to do their job and lead their employees. It is important that the employees in the organization are aware of their roles and assignments as a part of the whole organization. (Vuorinen 2013, 16.)

As there are many views on strategy, there is also no universal view on strategic management. Vuorinen (2013, 15) describes strategic management as managing actions and issues related to next month, years and decades. In his definition strategic management enables long-term success. Lynch (2015, 8), on the other hand, defines strategic management "as the identification of the purpose of the organization and the plans and actions to achieve that purpose". Strategy process is traditionally viewed based on the design school model originated by Business Policy group at the Harvard Business School which sees strategy process as a linear process where strategy is first agreed on and formulated and only after that implemented. The basic design school model starts by examining the external and internal situations, taking into account managerial values and social responsibility, leading to evaluation and choice of strategy and ending in implementation of strategy. (Mintzberg 1990, 173-175.) This view on strategic management is prescriptive: it believes that strategy is possible to plan in advance and then carry out that strategy over time.

Even though strategic management is about achieving a purpose and long-term success, it is important to understand that success of today does not guarantee success tomorrow.

Organizations must realize that they need to adapt and be able to change in the current dynamic business environment (Thomson & Martin, 2005, 12). There is also another view on strategic management which is called emergent and Mintzberg (July 1987b, 68) argued on behalf of it. According to Lynch (2015, 20) “an emergent strategy is one whose final objective is unclear and whose elements are developed during the course of its life, as the strategy proceeds”. This approach to strategic management looks the process from the point of view that there is no pre-existing plan before action happens, the action does not happen sequentially, and the strategy can develop over time. Mintzberg (July 1987b, 72) described the distinction between prescriptive and emergent approaches the following way:

The popular view sees the strategist as a planner or as a visionary, someone sitting on a pedestal dictating brilliant strategies for everyone else to implement. While recognizing the importance of thinking ahead and especially of the need for creative vision in this pedantic world, I wish to propose an additional view of the strategist—as a pattern recognizer, a learner if you will—who manages a process in which strategies (and visions) can emerge as well as be deliberately conceived.

Strategy work has changed over time. One of the recent changes in strategy work is that the strategy formulation and implementation processes have been blended together and they are done more and more simultaneously. There is also a pattern seen where organizations are involving their personnel more into strategy work, there is a move from the corporation strategy downwards to constricted business unit strategies, as well as, organizations have realized and come into terms with the fact that they cannot do perfect plans like they did before. Due to the fact that the current business environment is changing so rapidly that no one can predict anything for sure, the organizations need to accept continuous insecurity. (Vuorinen 2013, 16-17.)

Even though perfect plans are not seen as important as before, some kind of model of the strategy process usually helps organizations to get through the most important parts of the process. Strategy process can be illustrated in many ways, and the coverage and the formality of the process can be changed according to the organization's needs (Vuorinen 2013, 39). Vuorinen (2013, 40) suggest a linear strategy process which includes the following five steps;

- 1) Determining the vision and mission
- 2) Determining the goals
- 3) Formulating the strategy to reach the set goals

- 4) Strategy implementation and inlet
- 5) Measurement, evaluation and making necessary amending procedures

The above mentioned process assumes that strategy is a linear process as the design school model mentioned previously, where phase one needs to happen before the next phase can start. However, Vuorinen continues (2013, 41) that it could be more productive to think about the strategy process as a whole, where it includes certain phases but they do not need to happen in any chronological order. This way strategic management can be seen as on-going work, and it makes strategy work more flexible and allows the organization to change faster and make changes more easily. According to this view, Vuorinen (2013, 42) illustrates strategy process including the following three steps;

- 1) Analyzing the strategic position
- 2) Selecting strategy
- 3) Implementing strategy

Analyzing the strategic position consists of analyses that are based on the purpose of the organization, where the organization wants to be in the future, the environment it operates, competitors and the organization's resources. This phase can include for example analyzing the organization's strengths, weaknesses, opportunities and threats (SWOT). The main idea behind the first step is to understand the current state of the organization's operations. Selecting a strategy includes identifying the possible options, analyzing the options and choosing the best strategy out of them. During this phase the organization needs to discuss for example in which business functions it will be part of, what products or services it will sell, on what the organization's competitive advantage is based on, and in which direction the company is going to be developed and how it is going to be done. Implementing strategy consists of actually doing what was planned to be done. During this phase the organization is faced with organizing different processes and functions, motivating and committing people, communicating, monitoring, educating and preparing for risks. (Vuorinen 2013, 42-43.)

Thompson and Martin (2008, 24) criticize the historical model of strategy creation and strategic management, and they feel that the way to create effective strategies is not by following the framework. This is why Thompson and Martin (2008, 24) see strategy process more as an unbroken circle than sequential analysis. Figure 1 shows strategy management process as a circle, and includes key questions that organizations and managers should be addressing all the time. Leadership and culture has also been inserted to the middle of the circle to illustrate their critical impact on strategy creation and performance.



Figure 1. Strategic management process (Thompson & Martin 2008, 24).

The issues addressed in Figure 1 as questions are those that need to be considered by the organization on on-going basis, not just once a year only by the senior layer as part of the planning cycle. The dynamic business environment which is changing all the time requires organizations to continuously look for new opportunities and appreciate the changes that are happening to their strategies and tactics which are required for them to remain effective. Strategy and strategic change cannot be understood without understanding the contribution of a strategic leader and the impact of organizational culture as a driving force or constraint of change. (Thomson & Martin 2008, 24-25.)

This study sees strategy as a plan that is intended, something that is made consciously with purpose, and includes also actions to guide the organization into the wanted direction. Strategy process refers to an overall process of planning, implementing and evaluating strategy. However, both prescriptive and emergent approaches are seen as beneficial for an organization, and the best way to manage strategy work is seen to be using both approaches simultaneously. Meaning that planning is important, however planning a strategy and implementing it can and should happen simultaneously and the organization should be open to the external and internal changes and adapt their strategies to them continuously.

This chapter presented discussion about what is strategy and strategic management. The chapter also discussed different views of strategy process and introduced two main approaches; linear and emergent. The chapter also went through two models of strategy process by Vuorinen (2013, 40-42) and Thompson's and Martin's (2008, 24) circular strategic management model.

The emphasis of the study is on implementation part of the strategy process, because it is seen to be a less researched area than strategy formulation, and also because implementation is the most important part of the process from the employees' point of view and the part of the process where several possible challenges can emerge. Due to these reasons, the next chapter of the study will focus on strategy implementation and more precisely on the importance of middle managers, communication and managing strategic change during strategy implementation.

3 Strategy Implementation

After strategies are selected, whatever the method might have been, it is time to put those strategies into practise. The goal of implementing strategies is to take action and deliver the vision, mission and objectives of the organization. From Figure 2 Lynch's (2015, 443) suggestion for the basic implementation process can be seen. According to Lynch (2015, 442) strategy implementation has four main elements:

1. Identification of general strategic objectives
2. Formulation of specific plans
3. Resource allocation and budgeting
4. Monitoring and control procedures

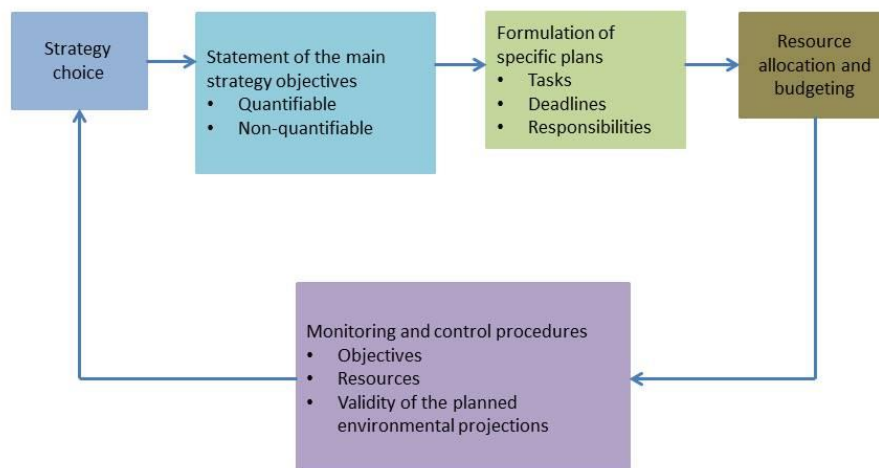


Figure 2. The basic implementation process (Lynch 2015, 443).

First the organization should identify and specify the general objectives to be achieved from the strategy implementation process. Objectives should be both quantitative and qualitative. As objectives are set, organization should consider who developed the strategy and who will implement it. Answers to both of these questions will affect the implementation process. If the strategy has been developed by the top of the company and the people who will actually implement it had little or nothing to do with it, then the implementation process is very different to a case where there have been discussions, debates and agreement on the strategies. Answering to the question who will implement the strategies will define those that are responsible for a specific strategy. It is easier to control and re-

view the process if these tasks have been specified. In addition, specifying who makes the decisions is important: is it the head of the company who is telling the managers what to do or is the matter open for discussion. Discussion is recommendable because it increases motivation. (Lynch 2015, 446-447.)

Secondly, the objectives set need to be turned into specific tasks, milestones and deadlines. When the decision has been made who developed the strategies and who will be implementing them it is time to specify what objectives and tasks they need to undertake. The organization's general strategic objectives need to be translated into smaller parts to department objectives and further on to action plans with deadlines, milestones and resources to each department. Setting these can be difficult, because the changing business environment may make it impossible to set rigid objectives because external events might make them redundant. Communication and co-ordination are vital to successful implementation, because they ensure that everyone has understood the issue, it will be easier to resolve any ambiguity or confusion, share the underlying assumptions and choices made during the strategy decision phase and to ensure that the organization is properly co-ordinated. (Lynch 2015, 447-448.)

Thirdly, resources need to be allocated into each task and it needs to be determined how the plans are to be paid for. In large organizations where resources are limited the head of the company usually plays a major role in allocating resources. Resources are allocated based on four criteria; how they support the organization's mission and objectives, how they support the key strategies such as core competencies, the level of risks associated and their contribution to green strategy initiatives. However, allocating resources this way also possesses a possible risk: the process of resource allocation will ignore the need to use resources more effectively and will rely only on assessing the strategic feasibility of projects. (Lynch 2015, 454-453.)

Fourth, the organization has to ensure that the objectives that were set are being met with the agreed resources and according to budget. Monitoring and controlling are important in order to gather information to assess resource allocation choices, the performance of managers and the changes in internal or external environment, as well as, provide feedback for strategy implementation (Lynch 2015, 456.) Lynch (2015, 457) points out that is crucial to "obtain information in time to be able to take action". Strategic controls and the information gathered is useless unless it is timely, relevant, concentrates on the key performance indicators and factors, does not rely only on quantitative data and the expectations of the monitoring system are realistic. In addition, monitoring and controlling should be on-going activities after the strategy implementation has begun, not done only once

after implementation. As controls are established and the principles are learnt they can be relaxed. Strategic controls should include financial measures, but also qualitative measures such as customer satisfaction, quality measures and market share. (Lynch 2015, 457.)

There are also many other types of suggestions on how to assemble implementation process for a strategy. In Figure 3 there is an example of Allio's (2005, 13) suggestion for an implementation process. The process was originally designed for mature, middle market firms; however, it has been applied successfully to large and to smaller firms. Allio suggests that implementation process includes five critical steps. The critical input to the first step is the output of the annual strategy session, which should include a draft vision statement, a set of broad strategies, preliminary performance measures, preliminary resources required and expected results, critical issues, and the underlying (strategic) rationale for these decisions. Usually, from the strategy session three to five strategies emerge and the first step should end in assigning a strategy manager for each strategy. (Allio 2005, 13-14.)

The next step is to craft individual implementation programs. Allio (2005, 14) stresses that it is important to seize the two to four-week momentum after the strategy workshop. During these weeks the managers are still aware what has been discussed, and during this time they should collaborate with their colleagues and their employees to develop each strategy by seeking missing data, resolving any issues that might occur, and start shaping general goals into actionable, measurable steps. Also collaboration between strategic managers is critical, because they are often competing for the same resources and trade-offs are to be expected.

The third step is to integrate these separate crafted implementation programs together. During this step the strategy managers compare their notes, discuss if all of their ideas are feasible and affordable, and also if they are according to the original strategy and its goals. What also needs to be taken into consideration is if the organization can manage the timing and sequence of the activities planned. Usually strategy managers need to discuss trade-offs because not everything is possible. (Allio 2005, 14.)

According to Allio (2005, 14) step four happens within six weeks of the strategy development session when the strategy team presents their plan to the CEO and board for discussion, debate and ratification. When the plan is ratified, then the managers can take action, which leads to the last step; implementation. This is the most challenging step of them all when managers need to translate strategy into actions, communicate and monitor

implementation in terms that everyone understands. Allio (2005, 15) defines a viable implementation process to be such that “clarifies the context for a strategy, spells out the rational sequence of events required to effect the strategy, and most critically, provides managers with the tools they need to track progress along the way”. However, Allio’s framework seems to end right when the actual implementation should start, and Lynch’s framework could be used to supplement Allio’s framework.

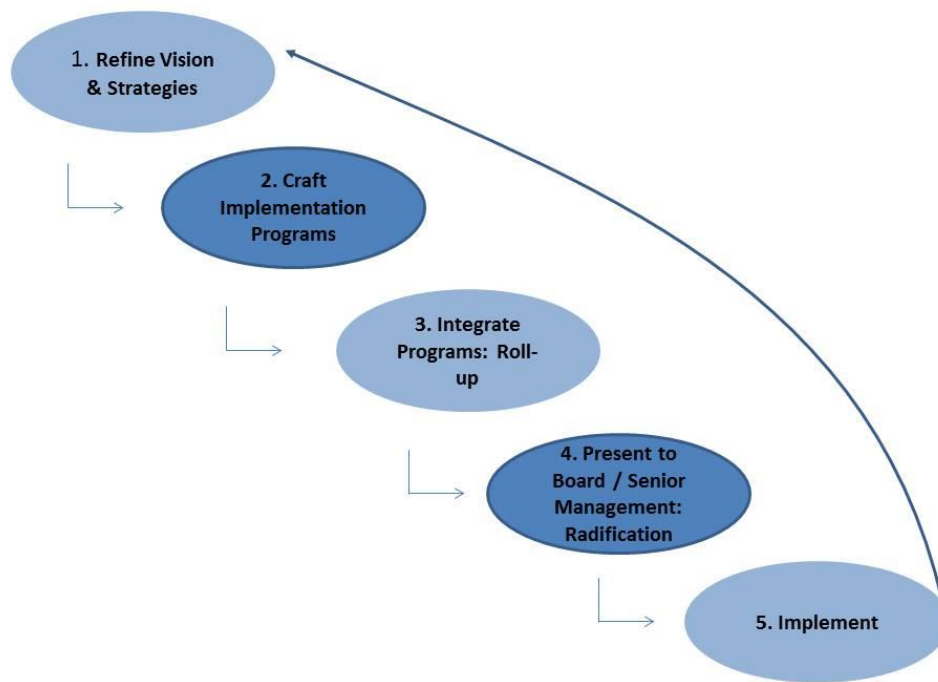


Figure 3. Implementation Process (Allio 2005, 13).

Okumus (2001, 327) criticises that most researchers appear just to list implementation variables or illustrate them graphically and then just describe each variable in the implementation process. His research aims to develop an implementation framework. When he first evaluated previous work of strategy implementation researchers, he found out ten implementation variables and constructed a framework from them. These ten variables were; strategy formulation, environmental uncertainty, organisational structure, culture, operational planning, communication, resource allocation, people, control and outcome. Based on his research in two international hotel groups three new variables emerged; multiple project implementation, organisational learning and working with external companies. Okumus (2001, 336) revised his initial framework and Figure 4 illustrates his revised framework where key implementation variables are grouped under four headings, and the framework also provides explanations on how the process variables are used when designing and implementing strategic decisions. Okumus (2001, 337) continues to define

that “this framework is based on the idea that the process is influenced and determined by the continuous interactions, relationships and synergies between the implementation variables in the strategic content, context, process and outcome groupings.”

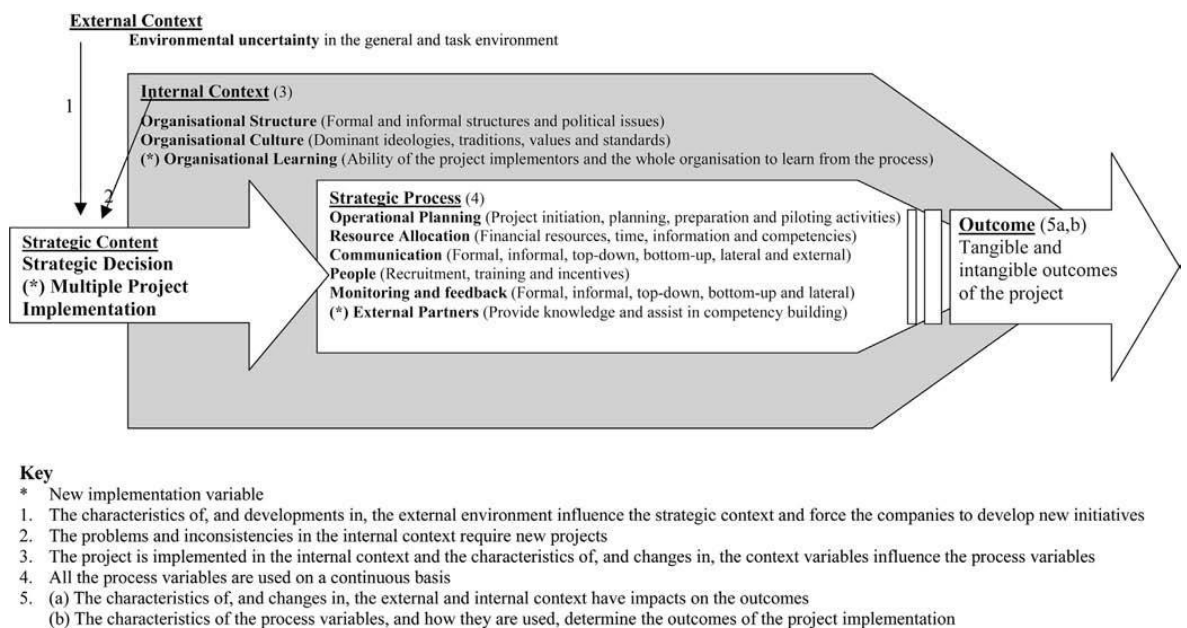


Figure 4. Strategy implementation framework and key variables (Okumus 2001, 336).

There seems to be many ways how organizations can assemble their strategy implementation and several different frameworks provided in the literature from which to choose. In this research strategy implementation process is seen starting from the output of strategy planning process, and where the plan is put into action with the help of several internal processes such as using strategy managers as Allio (2005) suggested, forming objectives and specific plans to reach strategic goals and allocate resources to these plans as Lynch suggested. However, implementation is not only seen as internal process, but also having an external context as Okumus (2001) suggests. The external context of the organization influences the strategic context and forces companies to develop new initiatives, however also maybe when the implementation is ongoing. Meaning that implementation is not a sequential process where one step is followed by another, but an emergent process, where monitoring and controlling need to happen in time so that the organization can take action immediately when it is needed.

Kaplan and Norton (2002, 1-2) highlights in their book, the inevitable fact that the greatest difficulties in strategic management seem to focus on implementation rather than formulation. According to Kaplan & Norton (2002, 1-2) a research made already in 1998 it was shown that the ability to implement strategy is more important than the specific attributes

of the strategy. In addition, they continue, in research made in 1980 it was concluded that less than one tenth of strategies made excellently were actually implemented successfully. Also Kaplan and Norton (2002, 1.2) point out, that in 1999 an article in Fortune magazine stated that in approximately 70 percent of failures the real problem is not bad strategy but bad implementation of the strategy. Mintzberg (1994, in Atkinson 2006, 1443) continues to note the same fact by saying that “more than half of the strategies devised by organizations are never actually implemented.”

Why it is then that organizations fail to implement well planned strategies? Kaplan and Norton (2002, 2) define strategies as one way to create value. One of the main problems according to them is that as strategies change, the tools for measurement do not. Before, in the industrial era company's value was understood by looking at the “book value”, which refers to hard assets. The human contribution to creating value has always been recognized; however, it has usually been put under the heading “goodwill”, which was the fudge factor, including all the bits and pieces that could not be counted easily. The equation for company's worth was then $\text{Company Worth} = \text{Book Value} + \text{Goodwill}$. This equation worked for a while, however the fudge factor has grown bigger and in the end of the 20th century hard assets represented only 10 – 15 percent of the organizations' market values. (Horibe 1999, xii.) Implementation of strategies has become harder due to the fact that nowadays organizations need to control and manage intangible assets such as customer relationships, innovative products and services, efficient processes, information technology, as well as, employees' skills and motivation. Atkinson (2006, 1447) also points out the importance of coordinated strategic and management control mechanism that should include both financial and non-financial performance indicators.

Another significant deficiency Kaplan and Norton (in Lynch 2015, 458) points out is the gap between general plans and managerial actions. Referring to that strategic plans are not successful because they are not translated into measures that managers and employees understand and use in their daily work. (Horibe 1999, xii; Kaplan & Norton 2002, 2.) Also Atkinson (2006, 1443-1447) wants to draw attention to the communication difficulties and “low” middle-management skill levels that are according to her the main inhibitors of strategy implementation. However, Kaplan and Norton (2002, 18) highlights, that the first step of implementing strategy successfully is to acknowledge that it is a *change process*. The amount of changes happening in organizations nowadays is growing substantially, as well as, the pace that these changes are happening. Few organizations can survive if they cannot reinvent themselves; however, even though change is essential and inevitable, it is hardly easy. Human nature being what it is, its fundamental need is to resist change, and especially by those it mostly affects (Kotter 2007, 96).

Due to the gaps presented by Kaplan and Norton (2002, 2), Horibe (1999, xii) and Atkinson (2006, 1443-1447) in strategy implementation, this study will concentrate on the importance of middle-managers in strategy implementation, communication during strategy implementation process and managing strategic change. These issues will be discussed in more detail next in the study.

3.1 Middle Managers' Role in Strategy Implementation

Rarely strategy implementation is inhibited by the absence of a physical resource. In most cases the problem lies in the absence of know-how and expertise inside the organization (Vuorinen 2013, 187). Alexander (1985 in Atkinson 2006, 1444) found out in his research that one of the problems occurring in strategy implementation is with regard to people. According to him the capabilities of employees who were involved in the implementation were not often sufficient, the leadership and direction, as well as, training and instruction given to lower level employees were also lacking. Also Balogun and Hailey (2004, 1) draw attention to the fact that failure rate in implementation is about 70%, which means that implementation skills are highly needed throughout the organization, not just in senior level. Kärnä (2014, 38) acknowledges in her study "Middle-level practitioner's role and empowerment in strategy process and implementation" that middle managers possess a strategic role between the head of the organization and the grassroots level, and they could have even more important role in communicating, organizing, coordinating strategy and facilitating strategy implementation. Middle managers play an important part in the success of strategy implementation process mainly because of the position they hold in the organization in between the head of the organization and their subordinates. Hämäläinen, Karkunen, Sipponen and Suominen (2012, 24) highlight that as strategy is an interpretative phenomenon, every single person in the organization creates their own interpretation of the strategy based on their beliefs and opinions. Middle managers have a vital part in the process as translators. Their task is to translate the vision and strategy created by the head of the organization for their subordinates. (Hämäläinen et al. 2012, 33-34.)

One of the biggest problems in strategy implementation is created when the head of the organization assumes that everyone in the organization understands the strategy the same way they do. This usually creates misunderstandings and disagreements. However, it is hard for the middle managers to translate the strategy for their subordinates without any background information and help. Balogun and Hailey (2004, 214) points out the inevitable fact that middle managers need to have support, sufficient interpersonal skills and the time and resources to fulfil their role or otherwise they may become the blockers of the

change themselves. This means, that firstly middle managers need to have enough knowledge of the strategy themselves in order to successfully implement it forward. The chance to be part of the strategy creation process is highly motivating for the managers. Those middle managers that have been a part of the strategy planning process are in a better situation than those that haven't been. However, in many cases the middle managers do not have this opportunity and strategy is just handed to them. If this is the case, then the first step is to start building their own understanding and be active in acquiring information. Only after that they can start communicating the new strategy to their subordinates. Middle managers usually know the organization's functions well and in concrete level. They also see the changes happening in the operational environment and they are able to evaluate how the strategy process enables reacting to changes and utilizing opportunities. This is why head of the organization should think carefully if the middle managers are a group that need be part of the strategy creation process. (Hämäläinen et al. 2012, 33-34, 43-44, 91-92.)

However, middle managers cannot translate strategy by themselves. They need to be able to enable the strategic actions of their subordinates. Enabling this kind of action requires assuring resources, motivating, inspiring and communicating. Kärnä (2014, 20) highlights in her study that communication is seen essential in the strategy process, and in the middle level of the organization communication happens in all directions, horizontal and vertical, and also towards customers and other stakeholders. She continues that "Open dialogue between managers and employees is the only way to genuine development" (Kärnä 2014, 39). Language skills are one of the most important requirements for a middle manager. Strategy is made with its own language and concepts which can be challenging at times. Middle managers need to be able to use this strategic language correctly with the head of the organization, as well as, translate that language into the language their subordinates use and understand. It is important to acknowledge that subordinates will want to hear from the new strategy from their manager and implementation should be a shared process with dialogue between the middle manager and his/her subordinates, not done by solely the middle manager. The process should lead to a common understanding of the strategy and how it can be executed in daily work. Furthermore, communicating strategy needs to be continuous and present in everyday work, otherwise it is forgotten. (Hämäläinen et al. 2012, 46, 54.)

Nevertheless, communicating is not enough to commit employees to execute strategy. Furthermore, Hämäläinen et al. (2012, 98) highlights the fact that how middle managers relate to the new strategy themselves, has an impact on how their subordinates will relate to it. Meaning that middle managers need to be aware of their own actions and if they are

acting according to the strategy. Every decision manager makes is executing strategy. Tuomi and Sumkin (2010, 15, 20) underlines that communication has to be in line with actions, and in order to commit employees to the new strategy co-operation between the manager and his/her team is needed. The best results are gained when subordinates are being given an opportunity to be a part of the process. People get excited about strategy when they can participate and get to think what strategy actually means to them. One of the most crucial links to implement strategy effectively is to find the connection between strategy and everyone's own work. Middle managers play an important part in finding this link. (Hämäläinen et al. 2012, 109.)

Because implementing strategy requires changes in the organization and in people's actions, middle-managers are also acting as change agents, term which is used in this study in reference to persons whose job is to make the change happen. Middle managers as change agents need to, according to Balogun and Hailey (2004, 8), develop their analytical, judgemental and implementation skills. Analysis is important because without it the change agent is attracted to turn to readymade change recipes. Judgement is needed after analysis is made in order not to miss the most important aspects of the change context, and finally action is needed because without it the process is just a plan with no actual results. Change agents also need to possess self-awareness which is to understand one's prejudices, preferences and experience, and not to allow one's own personal philosophy to influence the change process (Balogun & Hailey 2004, 9). However, in the end change is about people and it is critical to understand that there is a need to change how people behave which requires a lot of time, energy and financial investment (Balogun & Hailey 2004, 2).

3.2 The Importance of Communication in Strategy Implementation

In words of Peng and Litteljohn (2001, 362) "Effective communication is a primary requirement of effective implementation but it does not guarantee the effectiveness of implementation." When managing a change, especially a strategic change, it is important that the communication is planned carefully. Crucial is also to remember that verbal communication includes both written and spoken communication. The important questions to be answered are; *to whom* we should be communicating, *when* the communication should happen, *how* we are communicating, *what* should be communicated and *who* should communicate. When planning the communication of any change, firstly it should be thought two whom are we communicating, meaning that who are the internal and external stakeholders that should be aware of the change. Different stakeholder groups need to hold different level of understanding of the change. Some need to be only aware of the

change and others, on the other hand, need to reach commitment to the change via communication. These different needs will affect the choices of communication channels, when communication needs to happen and what is the content of the message. (Balogun & Hailey 2004, 170-171.)

The timing of communication is a serious issue. As Balogun and Hailey (2004, 173) point out that "There is no ideal time." People will always want more information as soon as possible, even though the communicators would like to give less information until they know for sure what is being done. However, people appreciate more incomplete announcements and honesty than cover-ups. If all the details cannot be revealed, then maybe it is possible to explain options that are being considered and provide timetables when decisions are being made. Also timely communication is important because the later the communication happens the less time people will have to understand and adjust to the changes. Communicating change should be done by the management, because people will resent if they hear about important matters from other sources such as the press. Also harmful rumors may spread if communication is not done properly. (Balogun & Hailey 2004, 173-174.)

When it comes to communication channels the key issue is to match the audience's needs with the communication aims. Basic guidelines would be that in complex situations such as change, richer forms of communication channels like face-to-face are better options. This is because in these situations the people need to develop a deep understanding of the situation and in two-way channels such as face-to-face or workshops they have the possibility to express concerns, ask questions, and share their problems and solutions. Research has suggested that these kinds of communication channels are the best for communicating change. This is why cascaded communication is popular in many organizations, which means that the senior managers firstly brief their managers and then these managers brief their staff and so on. However, if the managers who are actually doing the communication aren't good presenters, knowledgeable about the details, motivated about the message and ready to answer questions it can lead to lack of information of the change and poorly informed workforce. Most communication strategies include using many different types of communication channels. For example, less rich forms of communication such as written and electronic channels are best for updating information and generating awareness. Also newsletters, noticeboards and emails are good ways to provide useful back-up information. These written materials need to be created carefully, because in stressful and busy change situations, people are unlikely to have the time to read a lot of written material. (Balogun & Hailey 2004, 175-180.)

What to communicate need to be matched with the audience's needs. The message sent has to be personally relevant and communicated in a language that the recipients are able to understand and relate to. Employees are also interested on what is going to happen to them, which means that in addition to organizational vision, they need also personal vision. It is important to explain the decision-making process and not just the conclusions. If only the conclusions are presented, then people may be questioning the feasibility and suitability of the proposals when they do not know what other options have also been considered. (Balogun & Hailey 2004, 180-181.)

In change situations, the senior managers or the CEO are those who should communicate about the change. If the communication does not come from these sources, then it can be seen as lack of concern for the welfare of the staff. However, in large organizations or if the organization is geographically spread, it may not be possible for one or two persons to deliver the message to everybody at the same time. In these situations, usually videos are used, which are then showed by managers to the staff together with a question-and-answer session. As mentioned before, in these cases it is important that the managers are well trained and motivated. In some situations, also line managers can be used for communication. They can be able to translate the message into language that the staff understands better and also they can be used to give update and progress information. (Balogun & Hailey 2004, 181-182.)

3.3 Managing Strategic Change

There are two types of changes happening in organizations. The first one looks change as continuous process where organization transforms itself on on-going basis in order to keep up with the external environment. The second one looks change process from the point of view that between adaptive and convergent changes there are revolutionary changes happening in the organization. Whereas convergent change is adaptation within the existing way of doing things, revolutionary change is a change that radically changes the way of operating in an organization. In revolutionary change there can be simultaneous changes in strategy, structure, systems and culture. Some views see that it is possible to transform an organization with the first perspective and the end result would be still the same as in revolutionary change, however, in less dramatic way. In reality, there is little evidence that would support either model of change. (Balogun & Hailey 2004, 3-5.) What Balogun and Hailey (2004, 7) stresses is that change is context specific and that there is no one model for change that would apply to every situation. They feel that the context of the situation and the context of the organization define the action path that should be taken in the change process.

This study concentrates on organization undertaking a step change, meaning that the change is intentional and planned. There was a situation in the organization that required the organization to examine their strategic position and they deliberately formulated a new strategy which in turn requires the organization and the people in it to act in a different way. (Balogun & Hailey 2004, 5.) The implementation process of strategy has a critical role in changing the way people and the organization acts. Also it is important to notice where the change start-point is. The change starting point refers to where the change is developed and initiated. There are two main approaches; top-down and bottom-up. In top-down approach the direction, control and initiation of the change comes from the head of the organization, and the change is usually also implemented by the top management or their representatives. However, top-down change can still be collaborate and participative. Plans can be developed together with a wider group of individuals and employee participation can be used to work out some details of the implementation. On the other hand, bottom-up approach encourages the ownership of the change process and passes the responsibility downwards in the organization. The idea of this approach is to make change self-generating and increase commitment. Due to its emergent nature this kind of change can be much slower than top-down approach. It is also possible to combine these two approaches together. This study concentrates on change which start-point approach is top-down. (Balogun & Hailey 2004, 26-27.)

Change is often described as consisting of three states; current one, transitioning state and future state (Balogun & Hailey 2004, 11). As the subject of the study is strategy implementation the focus will be on the transitioning stage. Balogun and Hailey (2004, 13) suggest a context-sensitive approach to change design. In a context-sensitive design firstly the why and what is analyzed; why the change is necessary in current state and what needs to happen in order to get to the future state. Next phase is to carry out an analysis of the change context, which refers to the specific features of the organization and change situation such as the scope of the change, the time frame, the power level of the change agent and the capability of the organization to change. After this analysis the change agent then uses his/her judgement and picks out the most critical features for the current change and decides on a design choice which means picking the best change path for the current change process. However, the change process does not end here. The change agent needs to take action and actually manage the process of implementing the change. There are several choices to be made which can include for example creating a new reward system, employee training or developing new processes. These decisions are context specific and together with them also the issue of timing needs to be considered. Are changes made simultaneously or should they be scheduled for different times? And final-

ly, communicating the need for change, what is happening, when it is happening and how it will affect to people and their work are critical issues to be thought during the change implementation process. (Balogun & Hailey 2004, 13-15.)

When we look more closely about transitioning stage of the change it is often in literature subdivided into three phases; unfreezing, moving and refreezing. This model is by Kurt Lewis (Balogun & Hailey 2004, 130.) *Unfreezing* is about making the people ready for the change and for them to understand the need for it. Senior and Swales (2010, 266) define that "Readiness involves shaping, perhaps conditioning, attitudes and beliefs to be favorable." Balogun and Hailey (2004, 148) draws attention to that during this phase it is important to mobilize the individuals and get them ready for the change. However, it should be kept in mind that what creates crisis in management, may left others in the organization untouched. *Moving* is implementing the needed changes through different mechanisms such as organizational structure and process changes. *Refreezing* involves the adaptation of the ownership of new "as is" throughout organization. It is important to ensure that people do not go back to old patterns and behavior. Even though there is a lot of criticism about this model, it is still widely acknowledged that the phases of unfreezing and refreezing are important part of any change. Making the people ready for the change and actually indicating that the change is over are still seen being critical. However, the terms of unfreezing and refreezing are commented to be inappropriate for modern organization and it is becoming common that unfreezing phase is referred to as mobilization and the refreeze phase to be referred as sustain or institutionalize. (Balogun & Hailey 2004, 139-140; Change Management Consultant 2015.)

There are several change styles for the change agent to choose from. These styles are; education and delegation, collaboration, participation, direction and coercion. These styles tell about the way the change is managed. *Education* and *delegation* involves gaining the support for the change by creating understanding and commitment amidst employees. However, this can be very time consuming, and even though awareness of the need for change is created this might not translate into commitment and action. *Collaboration* includes involvement of employees in what to change and how to change them. This can include participative face-to-face meetings, workshops and focus groups. The idea is that the more employees can be part of the process the more committed they are to the change and will sell it forward. Collaboration style can also be time consuming, employees' ideas may not be the ones head of the organization wants and if they are ignored in the end then this will do more harm than good. *Participation* is limited collaboration in a way that the employees can only participate in certain areas of the change such as how the changes can be achieved. This leads to ownership and support of the change, and the

head of the organization has more control than in collaboration style. However, this type of style can be seen as manipulative by the employees. *Direction* style refers to situation where leaders are the ones that make the majority of decisions about what to change and how. The idea is that the “thinkers” which are the leaders come up with the change ideas and sell them to the “doers” which are employees who are then supposed to implement the changes. There can be communication efforts and attempts to sell the idea to the employees in order to get their support and commitment; however, the lack of employee participation can lead to resistance of change. Direction is less time consuming and does provide clear direction and focus to the change. In *coercion* the change is imposed to the employees and there is no selling of the idea. It is a way to achieve rapid change; however, it may lead to resistance among the employees due to the lack of explaining. This approach is unlikely to work unless there is a real crisis in the organization and it is felt by most of the employees. (Balogun & Hailey 2004, 31-36.) Senior and Swailes (2010, 262) criticizes the idea that managers have a choice of change strategies and that they are just picking them like tools from a toolkit. This view assumes that whatever the desired outcome of the top management from the change situation is, will come true, and that change can be planned and implemented. Senior and Swailes (2010, 262) emphasize the importance of recognizing employees’ attitudes, voices and reactions to the change process.

In any change, the barriers to it need to be identified and understood. According to Balogun and Hailey (2004, 137) “Most barriers to change arise from the old *organiasational culture* and *organisational stakeholders*.” Organizational culture is one of the strongest barriers of change, and the old ways of doing things can become obstructive if they are not removed. Also powerful stakeholders can be significant barriers to change, which is why it should be thought already in the process of picking design choices how the stakeholders are likely to react to the proposed change. (Balogun & Hailey 2004, 138.) Understand that individuals possess a lot of power to resist change is vital, because organization can change only if the individuals within it changes, which means that strategic change needs to be implemented throughout the organization. for it to be successful. To achieve change, it is important to understand how individuals act in change situations. (Balogun & Hailey 2004, 140-142.) Senior and Swailes (2010, 263) agree and stresses that “Indeed, employee reactions arguably have the biggest impact on the success of change initiatives.” They continue to acknowledge that there is a high rate of failed change initiatives which indicates how difficult it is to manage these reactions. However, Senior and Swailes (2010, 263) point out that resistance to change, a phrase that is used for either individuals, who put up a fight when they are asked to change their working practices or the entire workforce, should not be only thought as negative thing. It might be that

those who are doing it have a good reason and the resistance to change could be taken as feedback that can enhance the change process.

The next chapter of the report will focus on the Balanced Scorecard – tool, created by Kaplan and Norton (2002) as a tool for effective strategy implementation including appropriate strategic and management controls. In addition, it is discussed how an organization can use the Balanced Scorecard to become a strategy-focused organization. The chapter ends in a discussion how the Balanced Scorecard can be an effective tool to close the gaps in strategy implementation presented in this chapter.

4 The Balanced Scorecard

The Balanced Scorecard (BSC) was created in the beginning on 1990s by Robert Kaplan and David Norton during a project for US corporations where it was researched how strategies were implemented in those companies and how they measure performance. In the researched corporations it was identified that qualitative and financial performance indicators were not helping them to reach long-term results. Indicators based only on quantitative data were seen to give too unilateral view and invest too much into those things that bear only short-term results. Qualitative factors such as personnel and customer satisfaction and enhancing internal processes were too hard to measure and got too little attention. Kaplan and Norton (2002, 3) clarify that currently most companies consist of teams and departments that are located close to the customer. In those companies it was identified that with the knowledge employees hold, their competencies and relationships the company can reach greater competitive advantage than investing in physical property or capital. Implementing strategy means that everyone in the organization, every department, back office and employee is acting according to the strategy and is a part of it. Successful implementation requires everyone to embrace the strategy. From the research made by Kaplan and Norton the Balanced Scorecard was born. At first it was not entailed to be a tool for strategic management, however currently it is one of the most popular tools in the industry. (Vuorinen 2013, 51-52; Lynch 2015, 458.)

The Balanced Scorecard is not a tool for strategy formulation, it is a way to visually understand and check what you need to do to make your strategy work. The main idea of the scorecard is to combine qualitative and quantitative measures and turn the company's strategic vision to concrete measures and action plans. The Balanced Scorecard provides a model for strategy and enables the organization to describe and communicate strategy continuously and precisely. It is hard to implement strategy if the organization cannot describe it or make in concrete, and this is where the scorecard comes along. With the scorecard organizations can describe how value is created from intangible resources. (Kaplan & Norton 2002, 12.)

The scorecard is based on an idea that it is hard to manage something that cannot be measured. In order to use the Balanced Scorecard a company needs to be able to divide its strategy contents into four distinctive areas seen in Figure 5; financial perspective, customer perspective, internal processes perspective and innovation and learning perspective.

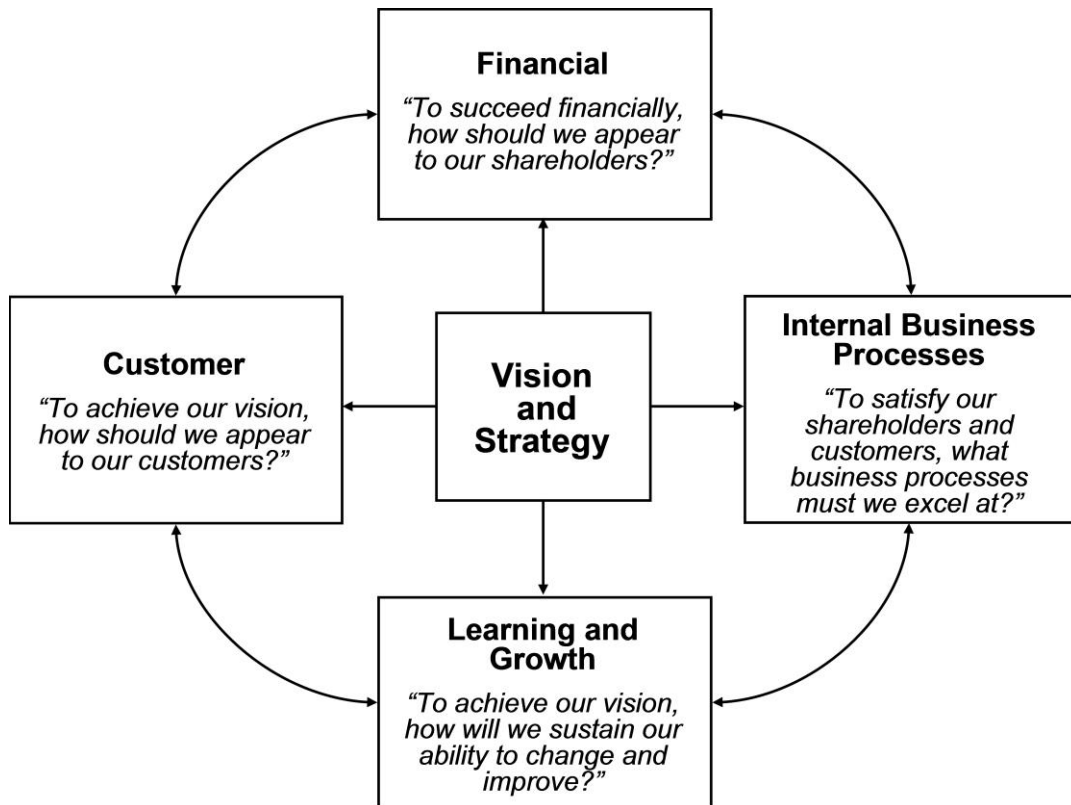


Figure 5. The Balanced Scorecard Framework (Sterling 30 January 2013).

All of these four perspectives need to be translated into Key Performance Indicators (KPIs). First the organization needs to identify *strategic objectives* and then think of how to measure those objectives and set *critical keys to success* in order to reach set objectives. Next the decided critical keys to success need to be translated into specific numerical targets called *Key Performance Indicators*. Finally, concrete *action plan* and initiatives to reach performance indicators have to be generated. (Lynch 2015, 459-460; Vuorinen 2013, 52.) One of the most vital parts of directing action in an organization is to set these objectives and establish KPIs. It is these targets and understanding them correctly that is the key to implementing strategy and making it concrete. It is important that middle managers have possibility to influence on these targets (Hämäläinen et al. 2012, 120-121). In Figure 6 the context of the Balanced Scorecard is described.

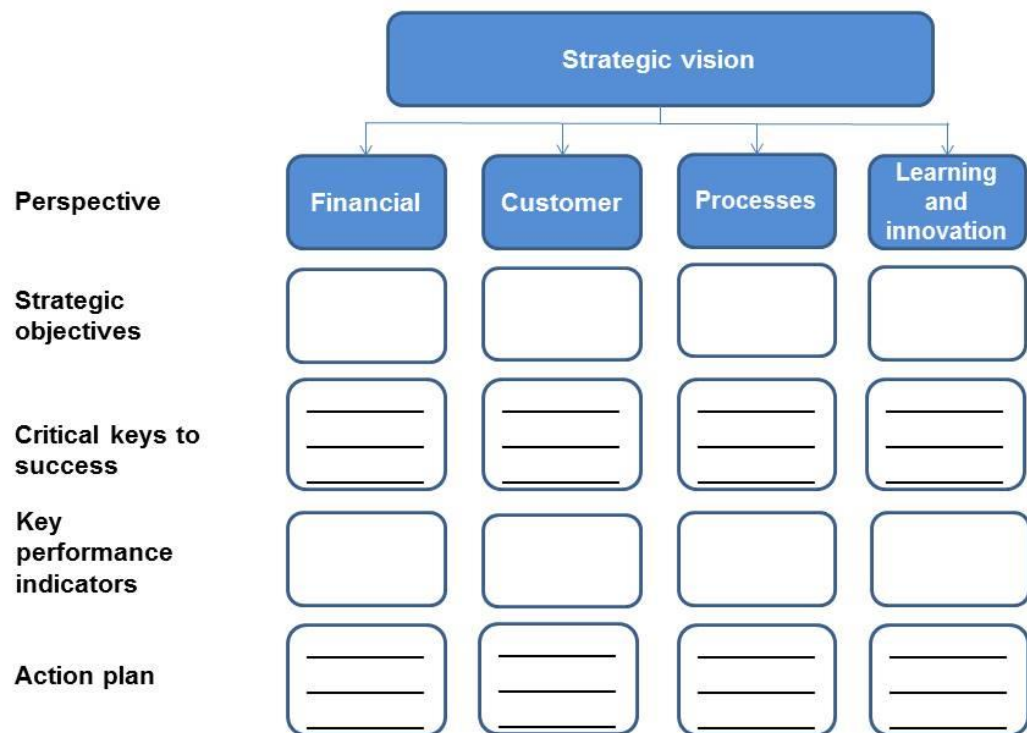


Figure 6. The context of the Balanced Scorecard (Vuorinen 2013, 53).

4.1 Five Principles of Strategy-focused Organization

Kaplan and Norton (2002, 10) have noticed a pattern how companies focus and concentrate on strategies and it includes five communal principles they call principles of strategy-focused organization. These principles are; (1) displaying strategy as operational concepts, (2) adjusting organization to strategy, (3) making strategy as part of employees every day work, (4) developing strategy into an on-going process and (5) the change starts from the head of the organization. The five communal principles of strategy-focused organization are gone through next in the research.

Making strategy concrete

The Balanced Scorecard gives an organization an opportunity to display its strategy as operational concepts. Strategy cannot be implemented if it is not understood first, and strategy cannot be understood if it is not displayed visually. The scorecard provides a model with which strategy can be displayed and it can also be communicated on on-going basis. The Balanced Scorecard mends traditional measurements that were developed for industrial organizations. With the help of the scorecard the organization can display how intangible resources which usually do not have an independent value are connected

with the strategy and turned into tangible resources. For example, motivated employees or customer relationship management system is turned into new products, income gotten from the sales, and in the end profit. (Kaplan & Norton 2002, 11-12.)

Currently value is created by developing intangible assets such as employee knowledge and skills, and information technology. However, these intangible assets cannot be measured or connected to value creation by using traditional financial measurements. This is because firstly value is created indirectly. Intangible assets such as information technology is not directly linked to profit, however it is linked to it through cause and effect which can have two or three interphases. Therefore, it is almost impossible to define financial value for an intangible asset such as employee knowledge. Secondly, value is linked with context. Defining value for an intangible asset cannot be done separately with organizations processes. Through these processes intangible assets becomes financial and customer related results. In most cases the value of intangible assets is linked to context, organization, strategy, and other parts in which the intangible asset is used. Thirdly, value for intangible assets is potential, not market based. Organizations need processes such as design, delivery and service in order to turn intangible assets' potential value to products and services that hold tangible value. Fourthly, intangible assets have rarely independent value. Usually it needs to be linked together with other intangible or tangible assets before it can be turned into value. (Kaplan & Norton, 2002 74-75.)

Kaplan and Norton (2002, 76) underline that the point of the Balanced Scorecard is not to define the financial value of intangible assets. The point is to use other measures than just money. The scorecard tries to visually interpret how the organization can create value to a customer and reach wanted financial results by moving intangible assets and connecting them to other intangible or tangible assets.

Adjusting organization to create synergy

Organizations usually consist of separate departments which each have their own strategies or corporations consist of separate companies. The basic objective of an organization is to create synergy and in order to do that it needs to integrate these separate strategies together. It is the responsibility of the head of the company to define these junctures and ensure that they exist. However, it is not always an easy task to do. Each department usually has their own knowledge, culture and language. There are difficulties in organizations to communicate and co-ordinate actions amongst these different functions. It is important to break the boundaries and provide common themes and priorities that enable consistent communication and consistent order of importance. Without them the separate functions can become the biggest obstacles of implementing strategy. However, it does

not mean that a new organizational chart needs to be established, the departments should be linked to the strategy with the help of common themes and objectives that are in line with the key performance indicators of each department. (Kaplan & Norton 2002, 13-14.)

Making strategy part of everyone's everyday work

When a new strategy is introduced the chief executive office and the board cannot implement it by themselves. Implementing strategy requires contribution from every employee in the organization, and strategy needs to be implemented into every employee's daily work because they are the ones that execute strategy. Implementing is not about leading from top to down, it is about communicating, and the Balanced Scorecard is a way to communicate and teach the new strategy to the organization. (Kaplan & Norton 2002, 14-15.) According to Kaplan and Norton (2002, 235-236) strategy-focused organizations use the Balanced Scorecard in three processes in order to help employees to execute strategy; in communication and education, in setting personal and team targets and in remuneration.

In many organizations communicating strategies is minimal, however employees are still required to make changes in their behavior even though they do not understand why. When new strategy is introduced to employees it is important to go through four simple steps: educate them and create understanding of the strategy, test if they have understood the message, check if they believe in acting according to the strategy and verify how many actually is teaching the strategy forward to others. All of these actions can be measured and they should be. In the end of the day employees cannot execute strategy if they do not understand it. Communicating strategy should be an on-going process and treated as a campaign with its own budget, targets, action plans and feedbacks. (Kaplan & Norton 2002, 237-239.)

The Balanced Scorecard can also be used in team and individual level by creating own scorecards for them and this way set individual or team objectives that are in line with the overall strategy. With the help of individual scorecards strategy becomes meaningful and employees understand how their work and objectives fit to the bigger picture. The objectives set in the scorecard needs to support the objectives of the overall strategy of the organization. Individual scorecards are also a way to motivate employees and teams to be innovative and improvise new ways to reach organizational objectives. (Kaplan & Norton 2002, 270.)

The individual Balanced Scorecards can also be combined with an incentive. Incentives should not be only individual but also group based so that team work is emphasized.

These incentives programs can enhance employees' interest towards strategy and all aspects of it, as well as, their knowledge of the scorecard system. Incentives also motivate employees to understand strategy better and execute it. However, when combining the Balanced Scorecard with incentives organizations should wait for 6-12 months after starting with the program. Sometimes organizations can have insufficient indicators when starting with the scorecard and organizations need to create new processes in order to produce the relevant data for the scorecard and its measurements. In addition, problems can occur if scorecard indicators do not correspond with strategic objectives or if development of short-term measurements does not correspond with long-term objectives. When combining the scorecard with incentives it should be emphasized that the indicators set for the incentives are objective and subjective. Meaning that they should be based on actual results and not solely on tasks or procedures. (Kaplan & Norton 2002, 14-15, 293-294.)

Developing strategy into a seamless process

Strategy-focused organizations need to be able to change their strategies according to the changing world or when the strategy itself evolves. In order to create this kind of organization budgets, monthly reviews and strategy need to be combined into one seamless and on-going process. By combining the planning and budget processes together with the help of the Balanced Scorecard organizations adapt short-term and only financial based budget into a management tool that focuses attention and resources on important strategic initiatives. Also a vital part in the process to become a strategy-focused organization and developing strategy into an on-going process is to develop a system for gathering feedback and analyzing it. Feedback process requires that the results are actually followed and monitored. Otherwise how the organization would know if they are on the right path to success and when to change direction before more damage occurs? (Kaplan & Norton 2002, 17-18, 305, 331, 333.)

Furthermore, strategy needs to be everyone's responsibility and open communication is needed. In addition, organizations should not wait for a yearly strategy meeting to update the scorecard. Inside the organization new ideas are developed all the time and learning happens on continuous basis. This is why the scorecard and its measures should be updated immediately. This way, instead of a once a year happening, strategy becomes a continuous process. (Kaplan & Norton 2002, 17-18.)

Strategy needs to be part of a bigger picture and not the only part of management process. Strategy is one part of a logical continuum where the purpose of the organization defined in the executive level is moved to the front line employees to execute. Figure 7

presents how business idea is turned into strategic result, however, also from the figure it can be seen how individual employee's objectives fit into the bigger picture and how the Balanced Scorecard can be used as a tool to translate the business idea of an organization into personal objectives and by that way into strategic results. (Kaplan & Norton 2002, 80-81.)

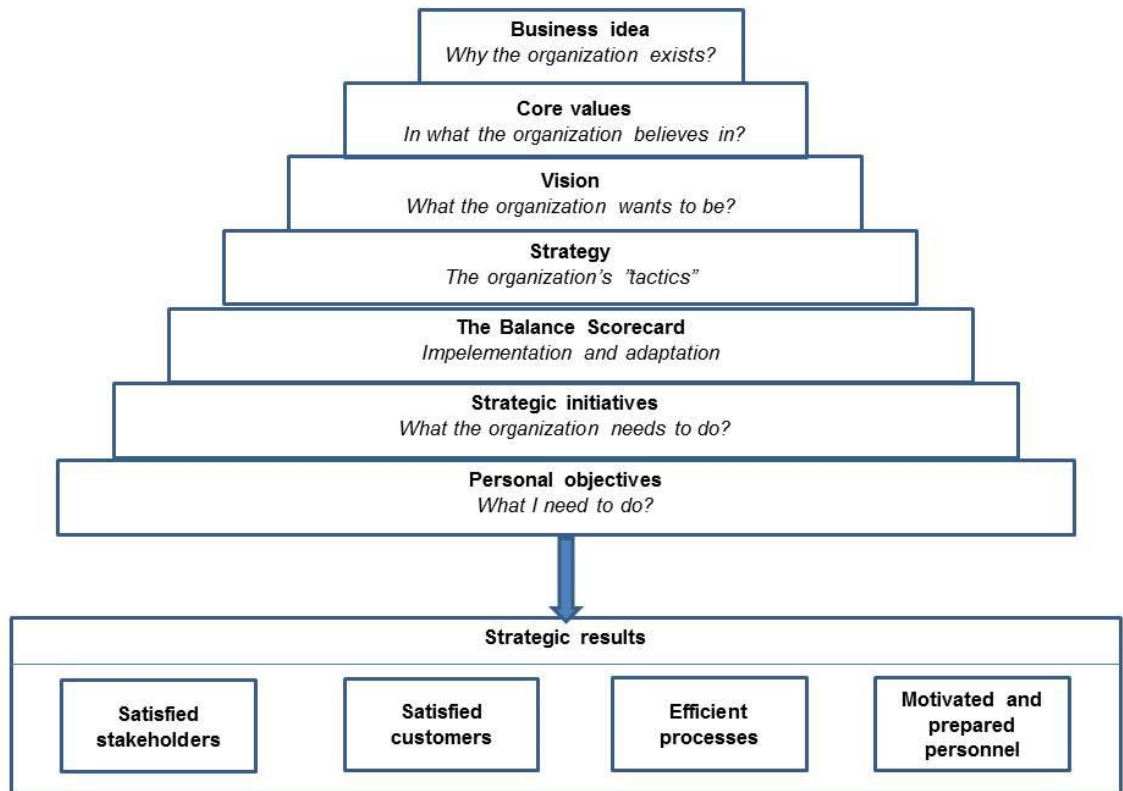


Figure 7. Turning business idea into strategic results (Kaplan & Norton 2002, 81).

The change starts from the management

In order to become a strategy-focused organization there needs to be more than just processes and concrete tools. One of the most important things to implement strategy successfully is active and committed executive group. Implementing strategy requires changes in all aspects of the organization and coordination in order for the changes to happen. If the executive group who runs the process is not active, then changes won't happen and strategy won't actualize. Implementing strategy successfully starts with acknowledging that it is a change process, and mentioned earlier in the study. First focus should be awakening the organization and mobilizing them, and creating an appearance of importance and urgency. During this step it is important that the employees understand why the change is happening. (Kaplan & Norton 2002, 18, 365.)

When the organization has been mobilized the focus should be on managing the process. In time new management system will be created which is based on cultural values and structure. It is the management's responsibility to define, present and validate the new cultural values of the organization. Creating strategy groups, holding democratic meetings, open communication and emphasizing participation and initiatives among employees are important steps in order to let go from traditional power structures. This kind of change project lasts approximately two to three years. However, the competitive environment changes continuously and also strategies need to change so that they can represent the new possibilities and threats. (Kaplan & Norton 2002, 18-20.)

4.2 Benefits of the Balanced Scorecard

Parts of the Balanced Scorecard are not new, for example educating, obtaining feedback, setting targets and milestones have been known for years. Also some parts of the scorecard can be difficult to manage in practice, such as defining Key Performance Indicators. However, Lynch (2015, 461) mentions that "the real benefit of the Balanced Scorecard is that it provides a link between strategy and implementation". He continues to explain that the most use the scorecard is in two areas; translating vision into practical and useful actions that are understandable and taking strategy beyond few traditional measures such as earnings per share and return on capital employed. According to Lynch (2015, 461) for these reasons the Balanced Scorecard seems to be worth of exploring.

The Balanced Scorecard was initially developed to address the weaknesses associated with more traditional performance measurement systems, such as the dominance by short-term, backward looking financial metrics nature, which were not linked to organizational strategy. The Balanced Scorecard provides a framework for managing the strategy implementation process, however at the same time it provides the possibility of the strategy itself to evolve in response to the changes in the internal and external environment of the organization. (Atkinson 2006, 1447-1448.)

The following chapter will introduce the conceptual framework of the study and illustrate how the theories presented in the study are linked to the research questions.

5 Conceptual Framework

Figure 8 shows the conceptual framework of the study. The main research question of the study is “How the process of strategy implementation to the sales department of Vierumäki could be improved?” From the theory part of the study it can be concluded that the main reasons why strategy implementation fails seem to be tied to; low skill level of the middle managers, ineffective communication, organizational resistance to change and the lack of coordinated strategic control systems. As it was discussed in chapter 4, the Balanced Scorecard seems to address all of these issues presented.

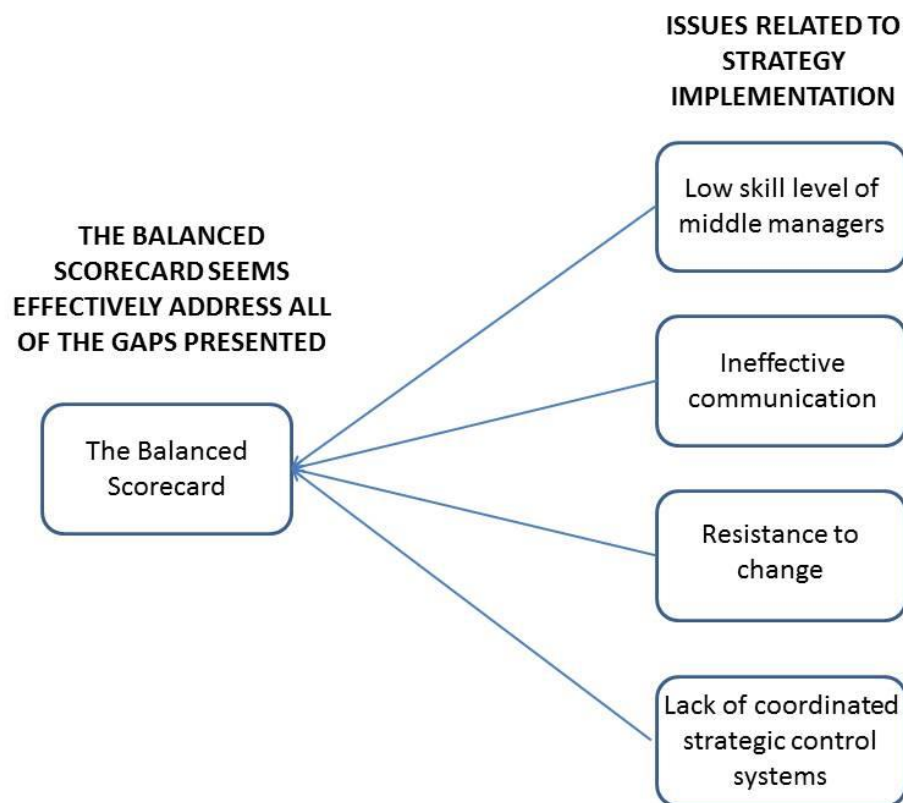


Figure 8. Conceptual framework of the study.

As for lack of coordinated strategic control systems, there are three criteria identified for an effective performance management system; there must be a link from operational targets to strategic goals, it must include both financial and non-financial performance information and it should focus on business activities on meeting customer requirements (Atkinson 2006, 1451). It is said that the Balanced Scorecard framework meets all of these criteria as a strategic control system, as the main idea of the scorecard is to combine qualitative and quantitative measures and turn the company’s strategic vision to concrete measures and action plans (Kaplan & Norton 2002, 12). The Balanced Scorecard also

includes four distinctive areas; financial perspective, *customer perspective*, internal processes perspective and innovation and learning perspective (Sterling 30 January 2013).

The importance of communication is seen as a vital part of effective strategy implementation. With the help of the Balanced Scorecard the organization's strategic vision and objectives can be communicated, as well as, the core values throughout the organization. The key to such communication are the middle managers. Establishing coordinated scorecards at every level of organization engages middle managers with the strategy implementation process and provides active communication which involves everyone in the organization. With the help of the Balanced Scorecard the head of the organization can educate middle managers about strategy, which makes it then easier from them to translate it to their subordinates. It can also lead to developing individual/personal scorecards to align personal and organizational goals together and encourage ownership. Developing these personal scorecards together with a middle manager gives an opportunity to two-way communication and identifying the possible personal barriers to change and addressing them together. (Atkinson 2006, 1451-1452.)

The next chapter of the study will focus on the research methodology and methods. They will be described by going through all the layers of the research onion and explain the choices made concerning this study. After that, the study will describe the techniques and procedures for conducting the research and discuss about the validity, reliability, objectivity and ethical considerations of the study.

6 Research Methodology and Methods

According to Saunders, Lewis and Thornhill (2012, 126) most people plan their research by starting to think the question that needs to be answered and what data is needed in order to reach that answer. However, this collected data is located in the centre of the “research onion” in Figure 9, and all the other layers of the onion before the core are as important, and they need to be understood and explained.

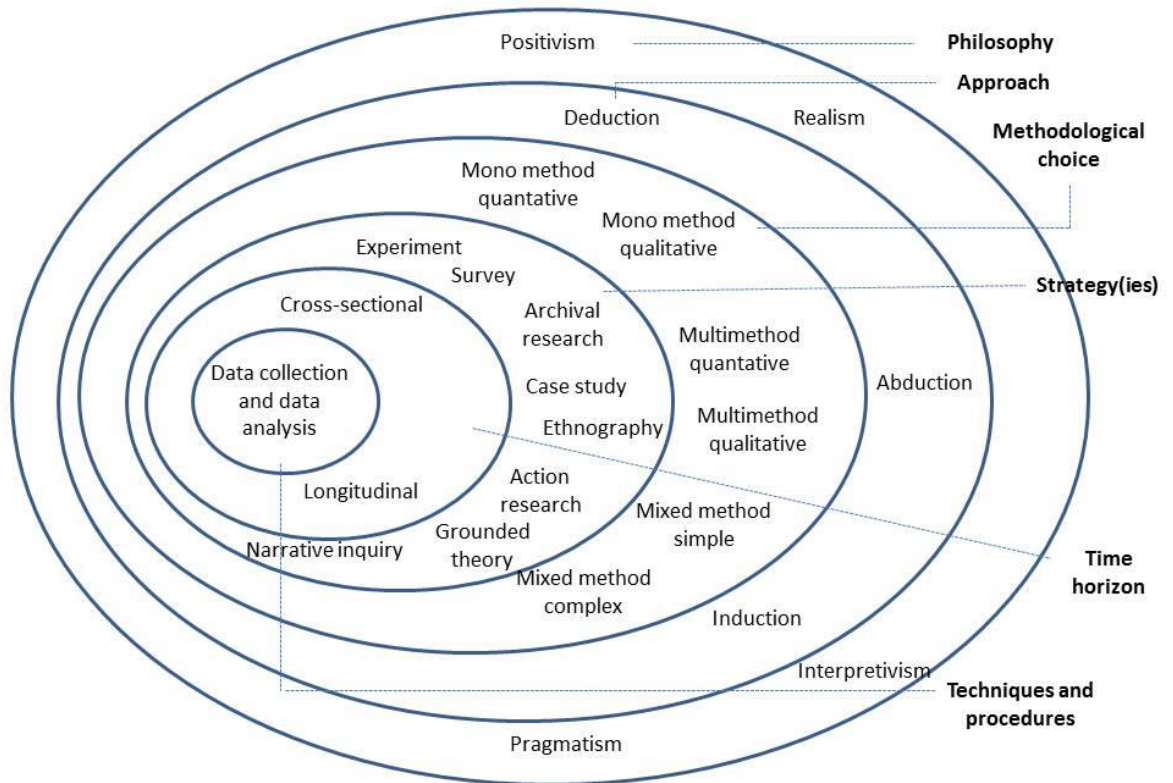


Figure 9. The Research Onion (Saunders et al. 2012, 128).

Philosophy

Research philosophy refers to developing new knowledge and the nature of that knowledge. The researcher’s personal view on what constitutes acceptable knowledge and the process it is developed will effect on how he or she understands the research questions, the methods used and how the findings of the research are interpreted. Different research philosophies are suited for different researches, not one is better than the other. They are suited for different things and this usually depends on the research question(s) the researcher is seeking an answer to. There are two main ways to think about research philosophy; ontology and epistemology. (Saunders et al. 2012, 128-129; Saunders & Tolsey 2012/2013, 58.)

Ontology is the study of being and raises questions of the assumptions researchers have on such issues as what is reality and how can we understand existence. The ontological assumption of this research is that the research phenomenon (strategy implementation) is being constructed through human interactions and the world in which the research is done is populated with human beings who all have their own thoughts and interpretations of the situation. The research follows the subjectivism aspect of ontology; social phenomena are created from the perceptions and consequent actions of several actors. In this case the social actors are the managers and the employees of the sales department of Vierumäki, and there is a need to understand their subjective reality in order to make sense about their motives, actions and intentions. (Saunders et al. 2012, 130-132; Blackwellpublishing 2014.)

Epistemology, on the other hand, is the study of knowledge and answers to questions what constitutes a valid knowledge and how can we obtain it (Blackwellpublishing 2014). The epistemological assumption in this research is that knowledge is subjective and it needs to be personally experienced. In Figure 10 there are presented four positions the researcher can take; positivist, realist, pragmatist and interpretivist. As a positivist the researcher takes a philosophical stance as natural scientist, realist, on the other hand, believes that there is a reality independent of the human mind and pragmatist beliefs in using multiple methods because no one view could give the entire picture and there maybe be multiple realities. This research is based on interpretivist philosophy. Critical to the positivist tradition, the researcher believes that the social world of business and management is too complex and the complexity is lost if it is reduced to a series of law-like generalizations.

In addition, it is important for the researcher to understand the social actors (employees and managers), their differences and understand the world from their point of view. (Saunders et al. 2012, 130-137.) According to Saunders and Tolsey (2012/2013, 58) “Where the researcher is concerned with gathering rich insights into subjective meanings than providing law-like generalisations, she or he is more likely to reflect the philosophy of *interpretivism*.” In addition, in interpretivism, what is being researched is a function of particular set of circumstances and individuals at a specific time (Saunders & Tolsey, 2012/2013, 58).

This research is interested in studying of social phenomena in its natural environment, meaning that strategy implementation is affected by the people who are part of the process and the research is done in the environment where the implementation is actually

happening. The research is about creating a thick description about a phenomenon and understanding human decisions. The aim is not to test theory, whereas to generate theory from the data collected. The role of the researcher is an insider not an outside observer. Also, the research is done in particular circumstances with particular people at a specific time, which would suggest that this research is based on interpretivist philosophy.

Approach

According to Saunders et al. (2012, 143) "The extent to which you are clear about the theory at the beginning of your research raises an important question concerning the design of your research project." There are two main research approaches that a researcher can adopt; deductive or inductive. Deductive approach starts from general and ends in more specific, which is so called top-down approach. It starts from theory, and continues to narrowing that down into more specific hypotheses that can be tested with specific data and compared with the original theories. Inductive approach, on the other hand, goes the other way around starting from specific observations and working its way up to broader generalizations and theories, which is so called bottom up approach. It starts with collecting data in order to explore a phenomenon, and then theory is built upon that. (Saunders et al. 2012, 144-146; Socialresearchmethods 2015.)

However, there is also a third approach a researcher can adopt, which is abduction. Saunders et al. (2012, 145) define that researcher is using abduction approach if he or she is collecting data to explore a phenomenon, identifying themes and explaining patterns, in order to generate a new or modify already existing theory, which is tested through additional data collection. Instead of using deduction (from theory to data) or induction (from data to theory) the researcher is actually moving back and forth to combine deduction and induction. Abduction usually begins with observation, and after that moves to theories of how this could have occurred. (Saunders et al. 2012, 147). This research is using the abduction approach. The researcher observed that it seemed that the employees in Vierumäki did not understand the organization's strategy well. After that existing theories were reviewed to understand why this happened, and a framework was developed in form of "conceptual framework of the study" which guided the empirical research and contributed to the existing knowledge. Data collection, analysis and presenting findings is going back to practice, as well as, implementing suggestions and gathering feedback. At the end of the research I will go back to theory to discuss how my framework helped my research and how it could be developed further, which is going back to theory. This moving back and forth between theory and practice could be considered as abductive approach.

Methodological choice

Methodological choice is the choice of using quantitative method or methods, qualitative method or methods or a mixture of both. This research relies on multimethod qualitative design. Qualitative methods are used to obtain deep but poorly generalizable information (Ojasalo, Moilanen & Ritalahti 2014, 121). Qualitative research does not count things, but seeks a deeper truth by gaining insight into people's attitudes, behaviors, values, concerns, motivations, aspirations, culture or lifestyles. Qualitative research often seeks answers to "why" questions (Learnhigher 2008.) According to Saunders et al. (2012, 163) qualitative research is usually associated with interpretive philosophy, and in practice qualitative researchers use an abductive approach to their research, as is the case in this research also. Saunders et al. (2012, 164) continue that multimethod is used in business and management research because it can overcome the weaknesses that are associated with using mono method, and it can also bring more scope and richer approach to data collection, analysis and interpretation. In this research multimethod qualitative design is used by interviewing a director from the head of the organization (qualitative data), interviewing the two managers of the sales department (qualitative data) and by sending email interview to the sales executives of the sales department (qualitative data).

Strategy(ies)

There are several different strategies researcher can adopt. This research is conducted as a single case study. According to Yin (2014, 2) case study would be a preferred method in situations where the main research questions search answers to "how" or "why" questions, the researcher cannot control over behavioral events and the research focuses on contemporary phenomenon. In this research the main research problem is "*How the process of strategy implementation to the sales department of Vierumäki could be improved?*" The question starts with "how" question which is according to Yin (2014, 2) one of the characteristics of a case study. Yin (2014, 4) continues that a case study allows the researcher to focus on a case and to retain holistic and real-world perspective, such as studying organizational and managerial processes. This research aim is to study the process of strategy implementation in its real-world context. The aim of case study is to produce deep and detailed description "thick description" about a phenomenon in its real-life context in order to understand it in a comprehensive way. Case studies are also most suitable when the aim of the research is to deeply understand the object of development and produce new development propositions. (Ojasalo et al. 2014, 52.) This research is interested in producing detailed description of the current process of strategy implementation in Vierumäki's sales department, to understand the process and develop propositions to improve the process in the future.

Case study usually starts with the researcher familiarizing him or her with the available literature, theory and previous research. Usually the person who is interested in the phenomenon has some previous information about the case that helps to define the research objectives. Only after getting to know the subject you can really ask about it, know what to ask and define the true research objectives. (Ojasalo et al. 2014, 54.) The researcher started the research by defining the research objectives with the information she already holds from the strategy implementation process of Vierumäki. After that the researcher familiarized herself with literature and theory. Ojasalo et al. (2014, 55) also point out that qualitative methods are often used in case studies, because they are associated with researching human interactions in different situations. Case studies are also often associated with interpretivism (Saunders & Tolsey 2012/2013, 59). As stated already before, the research philosophy of this research is interpretivism and the research and the methodological choice of the research is multimethod qualitative. Due to the characteristics mentioned above, the best strategy for this research is case study.

Time horizon

The time horizon of this research is cross-sectional meaning that it answers to a question or addresses a problem in particular time. This kind of a snapshot is likely to use research strategies such as case study or survey. (Saunders & Tolsey 2012/2013, 59.) This research's strategy is case study which fits to the time horizon chosen for the research.

6.1 Techniques and Procedures

Primary research data for this research are face-to-face interviews, as well as, email interviews. The time period over which the data was collected was from the first interview held on 15th of September 2015 until 3rd of November 2015 when the email interview form was sent. For secondary data the research uses different relevant literature sources, internet articles, reports and webpages, as well as, organizational documents. Three interviews were conducted with a director from the head of the organization (referred to as a director in next chapters), and with two managers of the sales department. These interviews were done face-to-face in order to get in-depth information about Vierumäki's strategy process, strategy implementation process, the middle managers part in strategy implementation and the possible challenges they may have faced during the process. The interview lengths were from 11 to 46 minutes. The interview with the director provided mostly information to formulate an idea of the overall strategy process and how the strategy implementation process in Vierumäki is constructed, as well as, how the head of the organization sees the middle managers' role in strategy implementation. From Table 1 can be

seen the main themes of the interview with the director, as well as, the interview questions and the objectives of the questions.

Table 1. Themes and interview questions for the director of Vierumäki.

Theme	Question	Objective
Strategy work and strategy process	Tell a little bit about Vierumäki's strategy process; what does it include yearly, how the strategy was planned and what were the plans to implement it?	To get an overall view of the company's strategy process and the plans to implement the strategy.
Strategy work and strategy process	Who are part of strategy planning and why these persons have been chosen?	The get information about the group of people involved in strategy planning inside the company and the reasons behind choosing them.
Communication	How is the strategy of your organization communicated?	To get an idea about the ways, channels and habits of communicating strategy inside the company.
Strategy implementation	What kinds of means do you use for implementing strategy to the employees of the organization? What phases are included into the implementation process?	To assess the process and ways of strategy implementation towards employees.
Strategy implementation	Who has the main responsibility of implementing strategy?	To find out the persons or the organizational level that is responsible for strategy implementation.
Middle manager's role	Middle managers are perceived as a vital part of implementation process because of the position they hold in the organization. How do you feel that the head of the organization supports the department managers in strategy implementation?	To find a link between theory and practice, when it comes to the importance of middle managers and supporting them in strategy implementation, and later if this responds to the managers' answers.
Middle managers' skill level	How about, do you think that the department managers possess enough understanding and knowledge about the strategy in order to communicate it forward to their subordinates?	To assess understanding and skill levels of middle managers inside the company when it comes to communicating strategy.
Managing strategic change	In the end, strategy is about change and in order for the organization to change, every person inside the organization needs to change. How have you taken into consideration the difficulties often related to change, such as resistance to change?	To find a link between theory and practice about managing the difficulties of strategic change and how the company deals with this.
Strategy implementation, employee perception	Do you personally feel that the employees of Vierumäki understand the company strategy and are motivated to work according to it?	To assess the level of understanding and motivation of employees towards the company's strategy, and later if this responds to the employees' own answers.
Strategy implementa-	How, in your opinion, Vierumäki could	To find out the respondents

tion, employee perception	make strategy more personal to each employee?	own ideas and suggestions for improvement.
Monitoring and measuring strategy implementation	How does the head of the organization monitor and measure strategy execution?	To get information about how the company monitors and measures if strategy is successfully implemented.
Challenges of strategy work	According to you, what are the biggest obstacles for Vierumäki to execute strategy?	To find out the respondents' feelings on what makes implementing strategy hard in the company.

The aim of the interviews with the two managers of the sales department was to get information about how the strategy was introduced and implemented to the sales department of Vierumäki. These two managers are the closest supervisors for the employees in the sales department and thus the main influencers of strategy implementation for the employees. These interviews were done also face-to-face and they mainly contributed to the following areas; supervisor-employee relationship in strategy implementation, communication and middle managers' role in strategy implementation. From Table 2 can be seen the main themes of the interviews with the two managers of the sales department, as well as, the interview questions and the objectives of the questions.

Table 2. Themes and interview questions to the two managers of the sales department of Vierumäki.

Theme	Question	Objective
Strategy work and strategy process	Tell a little bit about how you have been part of Vierumäki's strategy's (2014-2019) planning and implementing process?	To find out if the manager has been part of strategy planning and implementation in the company, and later if this affects to the successfulness of strategy implementation.
Strategy implementation	What is your contribution to the strategy implementation?	To get an idea what are the main tasks of middle managers in strategy implementation.
Middle managers' role	How is Vierumäki's strategy shown in your everyday work?	To assess how much strategy influences managers work, and later if this responds to the employees' answers.
Communication	How about, how are you sharing and communicating strategy in your everyday work to your subordinates?	To get information how communication is happening between managers and employees.
Middle managers' role, support	Do you feel that you possess enough information and understanding of the company's strategy and enough time and resources in order to, at your best ability, communicate and implement it forward to your subordinates?	To find out how the managers themselves assess their level of understanding, and the amount of resources given to them.
Middle managers' skill level	How about, do you possess sufficient interpersonal and communication skills in order to motivate your subordinates?	To find out how the managers themselves assess their skill levels, and later if this responds to the employees' an-

	dinates to execute strategy?	swers.
Middle managers' role, support	Do you think that you have gotten enough support from the head of the organization to implement strategy to your department?	To assess if the level of support is seen the same by managers and the Managing Director, or if there is a miss match.
Strategy implementation, middle managers' role	In the beginning of every year Vierumäki releases action plans for each department. In what way are you part of designing your department's action plan and how are these plans implemented in the sales department?	To find out in what level the manager is part of decision making process in the company and do they have an impact on the plans they need to implement.
Strategy implementation, middle managers' role	How many development discussions you have during a year with your subordinates and do these discussions include talking about strategy?	To get an idea if the manager and the employee discusses strategy in their development discussions and to what this one-on-one time is actually used.
Communication	What other ways than development discussions are you using to communicate strategy in personal level to your subordinates?	To assess the level and channels of communication between the manager and his subordinates.
Employee contribution	Do your subordinates have a possibility to a part of strategy implementation? In what way?	To find out if the subordinates can impact on how strategy is implemented towards them.
Challenges of strategy work	According to you, what are the biggest obstacles for Vierumäki to execute strategy?	To find out the respondent's feelings on what makes implementing strategy hard in the company.

The aim of the email interview, which was mainly a questionnaire with open-ended questions, with the employees of the sales department was to get an idea how they perceive the current strategy implementation, and what kinds of feelings the employees have about the organization's strategy and the implementation process. The email interview questions were sent to 15 persons, 4 men and 11 women. Due the small size of the department only the sex of the respondents was asked, otherwise the anonymity of the respondents would have suffered. In the email sent to the respondents it was stated for what purposes the answers are used and why it will be important for everyone to answer. The email interview questions were tested before they were sent to the respondents by showing them to a former employee of the Vierumäki's sales department. Because the interview questions were sent as an email, it gave the respondents the freedom to answer when they had the time from their work, or they could answer to it at home. Two weeks' time was given for the respondents to answer to the interview. Because it was important that the respondents stay anonymous, there was a safe place to return the interview answers anonymously in the office. Also reminder message was sent to the respondents after one week in order to get as much answers as possible. From the Table 3 can be seen the main themes of the

email interview with the employees of the sales department of Vierumäki, as well as, the interview questions and the objectives of the questions.

Table 3. Themes and email interview questions to the employees of Vierumäki's sales department.

Theme	Question	Objective
Personal interest on strategy	Are you interested in your organization's strategy? If you are, then in what level?	To assess the level of interest towards strategy among the department.
Strategy implementation	Do you possess enough understanding of your organization's strategy in order to execute it every day at your own job?	To assess the level of understanding about strategy among the department.
Communication	Has the head of the company and your closest directors communicated strategy enough?	To find out if employees feel that strategy has been communicated to them enough and the communication skill levels of managers.
Middle managers' role	How could your director help you understand and execute strategy better in your job every day?	To understand how middle managers could improve their strategy implementation efforts.
Challenges of strategy work	According to you, what are the biggest obstacles for Vierumäki to execute strategy?	To find out the respondents' feelings on what makes implementing strategy hard in the company.

The themes of all three interviews and the email interview came from the theory part of the study and from the conceptual framework. The face-to-face interviews were conducted as semi-structured interviews, meaning that the themes and questions were formulated beforehand, however the researcher still had the freedom to change the order of the questions or add questions if the situation demanded it. The email interview had specific questions seen in Table 3 however, after every question there were some aiding questions to help the respondents. Email interview gave more room for the respondent to write their ideas and suggestions and thus contributed to giving thick description about the situation than for example a survey would have. The three face-to-face interviews were recorded and transcribed which enhanced the objectivity of the research. All the interviewees got the interview questions via email two working days before the interview and they were able to pick their own interview time.

The interview places were chosen to be quiet, private and that no one would disturb the interviews. The interviews were conducted in Finnish, because it is the company's language and it made it easier for the interviewees to express themselves. The interviews were transcribed in Finnish and are quoted in the report in English. The email interview questions were also in Finnish, due to the fact that not all employees in the sales department know English and because it was easier for the respondents to express themselves

in Finnish. Nine answers to the email interview were received, 2 men, 6 women and 1 unknown, which would make to respondent rate 60%. Due to vacations and sick leaves not everyone was able to answer to the email interview. The answers of the email interviews are quoted in English in the research. There is a possibility that the information could be changed in the process of interpretation, however as the specific words are not the main focus of the research but more the context of the answers; this should not have a great significance to the results of the research.

6.2 Analysis of the Research Material

Analysis of the research material was done based on Saunders et al. (2012, 557) generic principles of analyzing data. Their approach included four steps:

1. Categorizing data,
 2. "Unitizing" data,
 3. Recognizing relationships and developing categories,
 4. Developing testable propositions,
- (Saunders et al. 2012, 557-560).

According to Saunders et al. (2012, 556) there is no standard approach to analyze qualitative data. However, the approach needs to be consistent with the chosen research philosophy, research strategy and the nature of data collection. One of the key determinants is often depended on whether the research was commenced inductively or deductively. According to Saunders et al. (2012, 556) inductive approach would be characterized to be less structured analysis and relying more on an interpretation, when deductive approach would be characterized to be more structured and relying more on rules. Either of these dimensions are not to indicate a higher quality of study. There are specific analytical procedures for analyzing qualitative data which are divided into inductively based procedures and deductively based procedures, however, there is also a third category, a generic approach to analyzing data which is not linked to any specific theory but follow general principles of analyzing qualitative data, which were listed above. (Saunders et al. 2012, 557.) Because this research uses abduction as an approach, not induction or deduction, the research will not use specific procedures of either approach, but a generic approach that goes through all the necessary steps in data analysis.

Flick (2014, 371-372) points out that before the data can be analyzed, it needs to be prepared by recording the interviews, transcribing them and organizing the administration of the files while keeping in mind the issues of anonymity. The files containing the research

data were organized and named in a way that protected the anonymity of the interviewees. After this the analysis was started by firstly cleaning the transcribed data by listening to the interviews again, checking for any errors, correcting possible errors and adding colors to distinguish non-verbal responses such as laughter by highlighting them with yellow color. According to Saunders et al. (2012, 550) after data cleaning some researchers sent copy of the transcript to the participant for final checking. Even though this can be helpful and ensure factual accuracy, Saunders et al. (2012, 550) state that

We have found out that interviewees often want to correct their own grammar and use of language as well! This is because spoken and written language are very different. For this reason, you need to think carefully before offering to provide each interviewee with a full copy of their transcript.

Based on this argument and the fact that the interviews were done in Finnish, a language that is highly differently used regarding if it is used in spoken or in written language, it was decided not to give interviewees a transcript of their interview.

After data cleaning the data needed to be categorized to which bits and chunks of data was attached. Flick (2014, 373) refers to this as coding, which describes the relation of materials into categories used in the analysis. Coding is part of making data ready for analysis. Categories are given names which are usually referred to as a code or label. The research data was categorized by using concept-driven category which according to Saunders et. al (2012, 557) is categorizing by consulting the literature. Flick (2014, 373) points out that qualitative research is characterized by developing the codes and categories from theory rather than from the data. According to the theoretical framework of the research the following six main data categories seen in Table 4 were formulated;

Table 4. Main data categories for analyzing research data.

Category and code	Explanation
Category 1 (G1)	Strategy work
Category 2 (G2)	Implementation
Category 3 (G3)	Communication
Category 4 (G4)	Middle managers
Category 5 (G5)	Managing change
Category 6 (G6)	Monitoring and measuring strategy

The face-to-face interview and the email interview data was then attached to these categories, the process of which is known as unitizing data. The parts of data attached to categories were sentences, part of sentences or multiple sentences. For each category a Word document was created under which the data was divided into three parts; head of

the organization, middle managers and employees. This was done in order to easier compare answers from the different levels of the organization. The next step was to recognize relationships and developing categories which meant rearranging data to search key themes and patterns, as well as, subdividing or integrating categories if needed. (Saunders & al. 2012, 558-560.) After this, subcategories seen in Table 5 were developed in order to better draw conclusions, find the key themes and patterns of the analyzed data;

Table 5. Main and sub data categories for analyzing research data.

Category/Subcategory	Description
Category 1 (G1) <ul style="list-style-type: none"> • Subcategory 1(G1_S1) • Subcategory 2 (G1_S2) 	Strategy work <ul style="list-style-type: none"> • Strategy work_Strategy process • Strategy work_Employee perception
Category 2 (G2) <ul style="list-style-type: none"> • Subcategory 1 (G2_S1) 	Implementation <ul style="list-style-type: none"> • Implementation_Challenges
Category 3 (G3) <ul style="list-style-type: none"> • Subcategory 1 (G3_S1) 	Communication <ul style="list-style-type: none"> • Communication_Development discussions
Category 4 (G4) <ul style="list-style-type: none"> • Subcategory 1 (G4_S1) 	Middle managers <ul style="list-style-type: none"> • Middle managers_Understanding and skills
Category 5 (G5)	Managing change
Category 6 (G6)	Monitoring and measuring strategy

The last step according to Saunders et al. (2012, 557) of generic approach is to analyze qualitative data to develop testable propositions. However, as testing positions and testing hypotheses are related mainly to quantitative data, in this research this last step was changed to include writing short summaries of each main category and its subcategory(ies) and after that combining all summaries into one document. By this way it was easier to recognize any patterns, relationships between different categories, looking explanations, seeking alternative explanations and finding connections and disconnections between the research data and the theoretical framework of the study.

Ojasalo, Moilanen & Ritalahti's (2014, 110) view on analyzing interviews support the chosen generic approach. They describe the analysis process to start by reading the transcribed data several times, categorizing it and trying to find linkages to theories. After this the researcher gets back to the big picture, interpretation and linking the phenomena to the theories or trying to perceive the theories from another point of view. Common themes are tried to find from the interview answers, however also abnormalities, so that the analysis would not give insufficient picture of the phenomena.

Table 6 describes the coding that was developed for referencing interviewees and email interview respondents, and these codes will be used in the following chapters of the research.

Table 6. Interviewee and email interview respondents coding

Code	Interviewee/respondent
Interviewee 1 (D1)	Director from the head of the organization
Interviewee 2 (M1)	Manager 1 of the sales department
Interviewee 3 (M2)	Manager 2 of the sales department
Respondent 1 (R1)	Sales department employee 1
Respondent 2 (R2)	Sales department employee 2
Respondent 3 (R3)	Sales department employee 3
Respondent 4 (R4)	Sales department employee 4
Respondent 5 (R5)	Sales department employee 5
Respondent 6 (R6)	Sales department employee 6
Respondent 7 (R7)	Sales department employee 7
Respondent 8 (R8)	Sales department employee 8
Respondent 9 (R9)	Sales department employee 9

6.3 Validity, Reliability and Objectivity

There are differences when we talk about validity, reliability and objectivity in a quantitative than in a qualitative research. In quantitative research the structures and data collection methods are well defined, which is why the concepts of validity and reliability, and the methods to determine them are well developed. In a qualitative research these concepts cannot be applied in the same way because there is much flexibility, freedom and spontaneity given to the researcher in the methods and procedures of data collection (Kumar 2014, 212-213.) According to Saunders et al. (2012, 192) there are different views on this matter between positivist and interpretivist researchers. Positivist researcher would use “the scientific canons of inquiry” of reliability, construct validity, internal validity and external validity to assess the quality of the research. However, interpretivist researcher would seek to adapt these terms and reject them as inappropriate for interpretivist research and use alternative methods such as dependability for reliability, credibility for internal validity, and transferability for external validity. Shenton (2004, 63-64) adds that in addition to the previous mentioned alternative methods, qualitative researchers should consider in pursuing trustworthiness of a study, a fourth criterion can be added which is confirmability for objectivity.

Dependability or reliability in a research is about how reliable is the research instrument; if it is consistent and stable, hence predictable and accurate. In a reliable research the researcher should be able to collect the same information more than once by using the same instrument under similar conditions in some other occasion or if the research was repeated by a different researcher. If this is possible then the instrument is considered to be reliable. (Kumar 2014, 215-216; Saunders et al 2012, 192.) Saunders et al. (2012, 192) represent four threats to reliability which are; participant error, participant bias, researcher

error and researcher bias. Participant error may occur in situations where some factor such as the time of the interview would alter the way the participant performs. Participant bias could occur in situations where participant induces false response for example because of the setting of the interview such as conducting it in an open space where some may hear you. Researcher error refers to situation where any factor alters the researcher's interpretation such as tiredness or misunderstanding. Researcher bias, on the other hand, refers to a factor that can induce bias in the researcher's recording of response.

Regarding to the dependability of this research, the research process has been carefully recorded to the report so that the researcher or another researcher could conduct the same case study over again and arrive to the same findings and conclusions. However, because of the changing nature of the phenomena researched, as the research was done in a business environment which is constantly changing, and where strategies are constantly changing to reflect better the internal and external environment of the organization, it can be problematic to repeat the same research with the same results (Shenton 2004, 71), Meaning that if this research would be conducted again in the same company then the findings may be different due to for example the changes in the sales department's managers. The methods and strategies, as well as, the techniques and procedures for conducting the research are clearly visible in the report. Also the face-to-face interview questions and the email interview questions have been included in the report to increase the dependability of the research. In addition, the interview questions were shown to a person who worked in the company in the same department before and who had previous knowledge about the subject of the research. The questions were also shown to an academic supervisor. All the face-to-face interviews were recorded, transcribed and documented so that the results of the research are not based on the researcher's own opinions or memories. The interviewees were able to choose their own interview time which would best suit their need. The interviews were conducted in a quiet and in a private space so that no disturbances would occur. For the email interviews enough time was given to answer and the anonymity of the respondents were taken into consideration.

Credibility or in words of positivist, internal validity, refers to the truth of findings, and the researcher's attempts to demonstrate that a true picture of the phenomenon is being presented (Qualres 2016a; Shenton 2004, 63). There are several ways to establish and promote credibility in qualitative studies. One of these ways is to use triangulation, in other words, using multiple data sources to produce understanding and to ensure that the research is rich, comprehensible and well-developed (Qualres 2016b). This research relied on individual and email interviews as data collection methods to display the different views of the participants in the phenomenon (employees, middle managers, the head of the or-

ganization). In addition, also supporting data was obtained in form of organizational documents to, as Shenton (2004, 66) describes “provide a background to and help explain the attitudes and behavior of those in the group under scrutiny.” However, because the sample of the respondents in the email interview was quite small due to the size of the sales department in general and that not all of the employees were able to answer to the interview, the results of the research may paint incomplete picture of the phenomenon.

Another way to establish credibility, according to Shenton (2004, 65) is by using “prolonged engagement”, where there is a familiarity with the culture of participating organization before the first data collection happens. In this research, the researcher has been working for the organization under research for several years. She has had enough time to learn about the organizational culture, social relationships and she has been part of strategy implementation as an employee of the sales department. There has been adequate time to speak with a range of people and develop relationships with the members of the organization. These previously mentioned characteristics are what Qualres (2016c) list prolonged engagement to include. However, Shenton (2004, 65) draws attention to a situation where the researcher can become too involved with the culture he/she is researching and this influences his/her judgement.

Other ways to promote credibility in a qualitative research is to, according to Shenton (2004, 64-69) base data gathering on theory, which was the case in this research, to ensure honesty in informants which refers to giving opportunity for the respondents to refuse to participate, as it was possible in this case also, and to produce thick description about the phenomenon which is researched. It can be said that this research provided sufficient background information about the organization which was researched and the situation the organization was in, and why this research was needed, in order to give insight to the reader to determine if the overall findings “ring true”.

Transferability, or in other words external validity, refers to whether the findings of the study can be applied to other situations (Qualres 2016a; Shenton 2004, 69). There are contrasting views about if in qualitative research this is possible, because usually the findings of a qualitative research are specific to a certain environments and individuals. However, it has also said that as each case is unique, they are also an example of a broader group, and because of this transferability should not be totally rejected (Shenton 2004, 69).

Thick description is the main way to establish transferability. When the researcher has described the phenomenon in sufficient detail, the reader has the possibility to evaluate if

the conclusions drawn are transferable to other times, settings and situations (Qualres 2016d). In addition to using thick description to establish transferability, Shenton (2004, 70) also provides a check list, a list of information that should be included into a qualitative research report, which are all included in this research:

- a) the number of organizations taking part in the study and where they are based;
- b) any restrictions in the type of people who contributed data;
- c) the number of participants involved in the fieldwork;
- d) the data collection methods that were employed;
- e) the number and length of the data collection sessions;
- f) the time period over which the data was collected.

Confirmability, or objectivity refers to the objectivity of the researcher, and whether the findings of the research are based on the experiences and ideas of the respondents, rather than on the researcher's preferences (Qualres 2016a; Shenton 2004, 72). One way to establish confirmability is triangulation, which was already gone through in credibility part, and another way is called an audit trail. Audit trail is a transparent description of the steps taken during the research from the start of the project to the development of findings. In short, audit trail refers to the records kept regarding what was done in a research. (Qualres 2016e.) Regarding the confirmability of this research, the steps taken in this research are reported in the research methodology chapter, where the techniques and the procedures for conducting the research was gone through. In addition to that, the researcher has kept a research portfolio, where all the literature sources, organizational documents, and paper copies of interview transcriptions, as well as, analyzed data were kept.

6.4 Ethical Considerations

Saunders et al. (2009, 184) refer to research ethics when they talk about how the research topic is defined and clarified, how the research is designed, data collected, processed, stored and analysed, and how the findings of the research are written in a moral and responsible way. According to them, the researcher needs to ensure that the research he or she is conducting is methodologically and morally defensible to all those who are involved.

Saunders et al. (2009, 185) stress that there are numerous stages during the research process where ethical issues arise and they are related to:

- *Privacy:* The identities of the persons interviewed for the study were not revealed in the report nor were the identities of the persons participating to the email interview. Even the author herself did not know who were the persons participating to the email interview.
- *Voluntary nature of participation:* The participants had a choice whether to participate or not and they were not pressured into participating to the study.
- *Consent:* The face-to-face and the email interview questions were sent to the participants by email. In the email it was clearly stated the purpose of the study and their participation to it. Participants were also aware of what kind of data will be collected from them because the questions were sent beforehand, how they will be collected and how much time participation would approximately take. They were also told that their anonymity will be protected and the only person who can access the data is the researcher.
- *Confidentiality:* The data collected was kept confidential and no names or other personal information was documented to the stored data.
- *Objectivity of the researcher:* As stated in chapter 6.3 the steps taken in this research are reported carefully in the research methodology chapter of the study and the researcher has kept a research portfolio, where all the literature sources, organizational documents, and paper copies of interview transcriptions, as well as, analyzed data were kept.

The findings of the research are introduced next in the report. The first part of the findings chapter focuses on how Vierumäki as an organization does strategy work and the vision, mission and values for the years 2014-2019 are introduced. This part ends in discussion of how Vierumäki monitors and measures strategy and how the head of the organization sees the issue of change management in Vierumäki. The objective of this part is to give background information about the organizations strategy work and the employees' feelings towards strategy in order for the reader to understand what was the starting point of strategy implementation in the sales department.

The next part of the findings focuses on the study's first sub-research question which was concerned about what actions are taken to implement strategy to the sales department and how could this process be improved. This part of the findings discusses about the general strategy implementation process in Vierumäki, the actions taken to implement the organizations current strategy to the sales department and how successful these action have been in the eyes of the head of the organization versus the middle managers and employees. The chapter also touches the third and fourth sub-research questions by focusing on how the employees of the sales department understand the current strategy

and what kind of actions the employees hope from the middle managers in the future to help them improve their understanding. The chapter ends in discussion about strategy communication and the importance of development discussions in strategy implementation when it comes to the sales department.

The last part of the findings chapter discusses the second sub-research question by addressing the issues of sales departments managers level of information and/or resources to implement strategy properly, and if the head of the organization supports them enough in their actions.

7 Findings

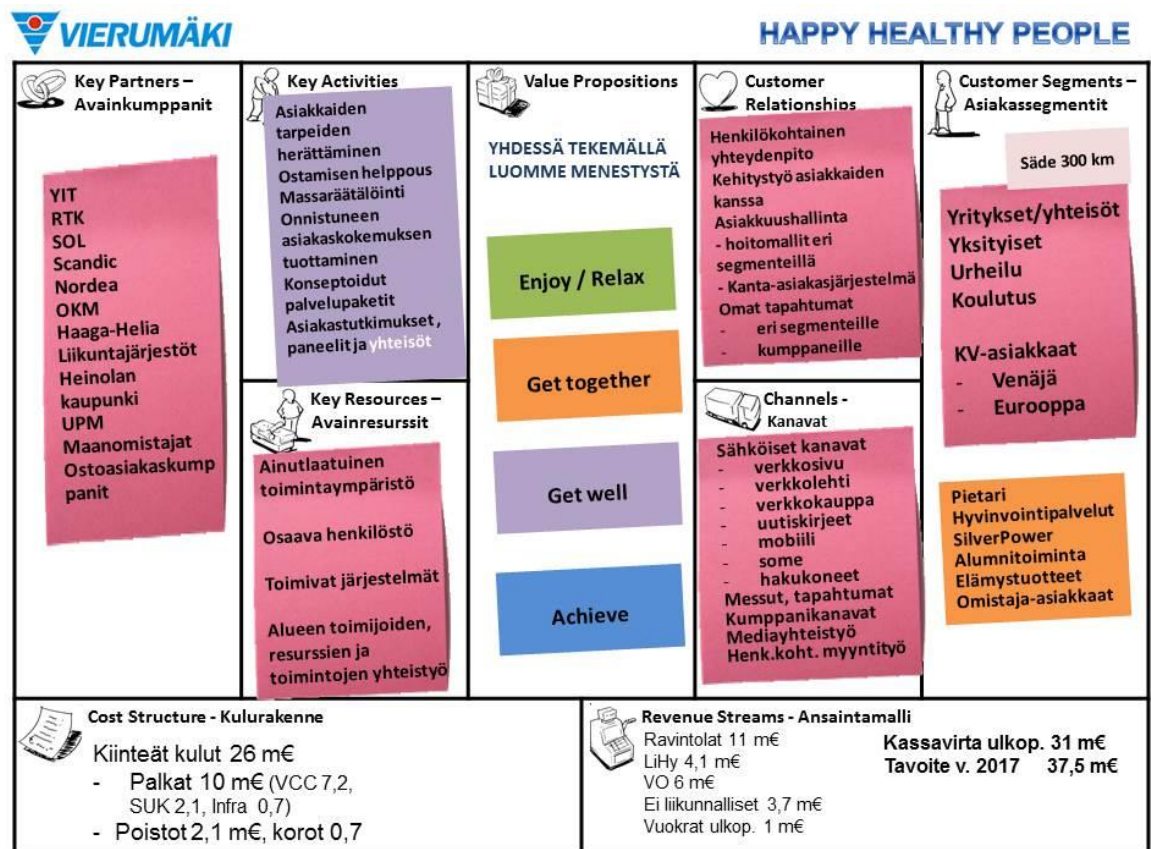
7.1 Vierumäki's Strategy Work 2014-2019

Vierumäki's strategy formulation process started in spring 2013 and in the beginning of the year 2014 Vierumäki released their new strategy for the next five years. The idea was to make the strategy more understandable and easier to implement (Vierumäki Intra 2015a). The new strategy was formulated with the help of Alex Osterwalder's and Yves Pigneur's Business Model Canvas – tool. According to D1 (15 September 2015) Business Model Canvas – tool gave a new perspective to the strategy and the canvas also showed the organization's basic functions clearly. What was important to the head of the organization was also that the canvas included a money aspect, showing cost structures and revenue streams of the organization. Vierumäki has a history of weak profitability and D1 thought it would be good for the employees to understand the organization's expense structure better.

Vierumäki decided to make one general Business Model Canvas for the whole company, and in addition to that, separate Business Model Canvases based on customer segments. These customer segments were; corporate customers, leisure customers and sport customers (sport teams and associations). Also a separate canvas was conducted for sport services (Sport and Fitness Clinic customers). (Vierumäki Intra 2015b.) The strategy was first planned by the board, and then also together with the executive group. Each member of the executive group was part of the planning process because they are responsible for their own department and team. The chairman of the executive group is D1. Each of these supervisors had a chance to bring persons from their own team to be part of the planning process and to discuss about their department's canvas. (D1 15 September 2015.) From the sales department M1 has been part of the strategy planning process, when however, M2 has not been. This is due to the fact that he was not employed by Vierumäki at that time when strategy was formulated. M2 feels that in Vierumäki the strategy is pre-defined by the head of the organization and then handed to the lower levels. (M1 21 September 2015; M2 16 September 2015.)

Based on the email interviews, the employees of the sales department are interested in the organization's strategy; to hear about it and to understand it. However, even though they feel this way they are not interested in using extra time for it or prioritize strategy in their work. (R1-R9 3 November 2015.) R1 and R6 (3 November 2015) feel that Vierumäki's strategy is complicated and hard to understand. R1 (3 November 2015) elaborates that the reason for this is that the strategy of the organization has changed a lot

and that diminishes interest towards it. R6 (3 November 2015) on the other hand, emphasises that an organization's strategy should be as simple as possible, so that everyone would understand it. Figure 10 shows Osterwalder's and Pigneur's Business Model Canvas tool which Vierumäki used as a base for its strategy. In addition to the canvases, in the beginning of every year Vierumäki releases action plans for the both companies; the Sport Institute and the Vierumäki Country Club Ltd, as well as, for each of the departments. The action plans describe the main actions and milestones for the upcoming year.



<http://www.businessmodelgeneration.com>

Figure 10. Vierumäki's general strategy done with the help of Business Model Canvas – tool (Vierumäki Intra 2015b).

Vierumäki's new mission is Happy Healthy People. This mission guides the organization's internal and external processes, meaning that the organization wishes its employees to be happy healthy people and its customers as well. The new mission guides customer-based actions and brings together the meaning of work and action for employees. (Vierumäki Intra 2015a.) According to D1 (15 September 2015) the old mission statement was too long and it did not open to everyone in the organization. What is new for Vierumäki is a mission statement that is in English. The head of the company felt that nothing they tried to come up with worked well enough in Finnish.

New vision for Vierumäki is “Yhdessä tekemällä luomme menestystä”, which can be translated to “By working together we create success”. This is what Vierumäki thrives for in the future. The vision indicates the importance of working together with customers and collaboration inside the company with different departments. In addition, the vision represents Vierumäki’s goal to help its customers to achieve success, as well as, Vierumäki itself. The vision of Vierumäki also includes the company’s values, which can be seen from Figure 11. (Vierumäki Intra 2015a.)

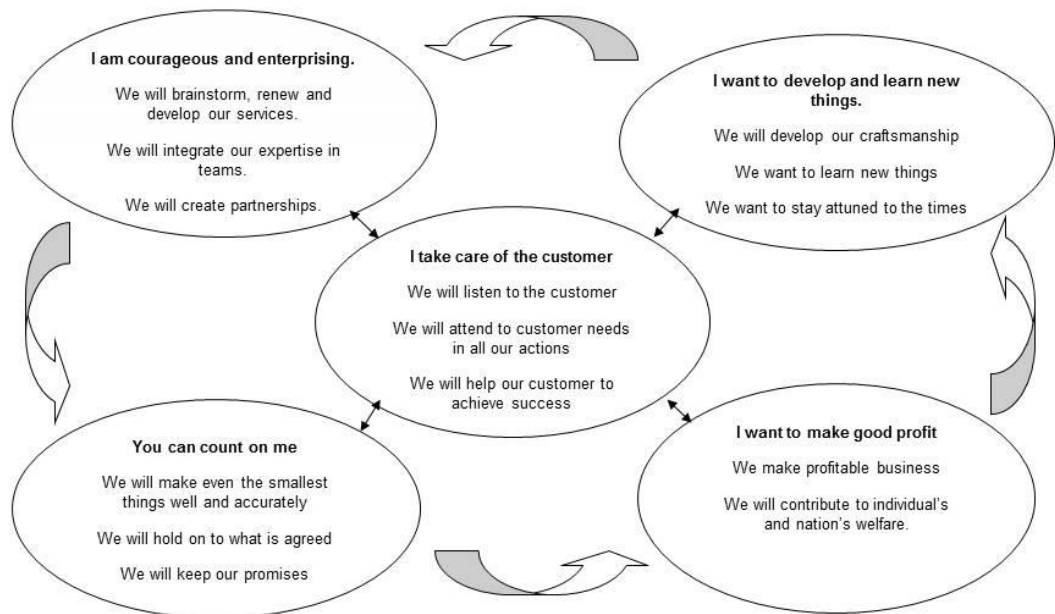


Figure 11. Vierumäki’s values (Vierumäki Intra 2015c).

From Figure 11 it can be seen that the values can be summarized under five main topics; responsibility, innovativeness, aspiration for co-operation, expertise and caring for the customer. D1 (15 September 2015) pointed out that the values of Vierumäki did not change from the previous ones, however they were emphasized differently by writing them in “I” form which makes the values more personal. Importance of working together can still be seen in the values in “we” sentences. A separate personnel strategy was developed and released in Vierumäki in the end of 2015. The personnel strategy includes issues related to recruiting, orientation, co-operation and well-being and education. (Vierumäki Intra 2015d.)

7.1.1 Monitoring and Measuring Strategy

Monitoring strategy in Vierumäki has been divided into two parts. First part is the monitoring what happens in the departments. This happens weekly and monthly and is mainly looking at the latest figures. The information from the departments are taken to the board meeting, where it is analysed if the actions of the department are according to strategy. Another part of monitoring strategy is long-term development work. This happens on the board level, where budgets, action plans, canvases etc. are analysed, developed and adapted. In June the boards of both Vierumäki's companies, the Sport Institute and Vierumäki Country Club Ltd, hold a strategy meeting that lasts for 2 days. During those days' strategy is gone through from the point of view of the action plan. In September it is then time to make a new action plan and budget for the next year. During that time the canvases are gone through and it is decided what actions are brought to the action plan for that year. The new Sales Director's job description is held important when it comes to monitoring and measuring strategy in the sales department. (D1 15 September 2015.)

7.1.2 The Issue of Change Management

According to D1 (15 September 2015) change management is an issue that has been covered together with the board members and with the key group members of the organization. His experience is that there can be multiple different barriers against change, such as corporate culture that can quickly make nonsense of the new thing that is tried to bring into it. The new change needs to become part of a new corporate culture, or else it is just a project after which returning to old habits will resume. Barriers to change can also be structural or employee based such as resistance to change. D1 (15 September 2015) feels that in many cases the employees of Vierumäki has had a method of answering to change by thinking that they can just let the head of the organization fume a little while, but after that they do as before. Another barrier to change D1 mention is indifferent management. If the management wants a different result, they also have to act differently.

In order for the change to succeed D1 (15 September 2015) talk discusses about courage to handle those things that are not the easiest or does not work or go well, as well as, holding on to the values of the organization. One has to go to the uncomfortable zone in order to succeed, and that is true to both the management and the employees. There also needs to be a bigger picture towards which the organization is going to and belief that the change will happen. What is important for management is to be able to motivate the feeling of necessity among employees, so that everyone understands the importance of change. D1 (15 September 2015) concludes the subject of change management by stat-

ing that in the end it is all about attitudes. If people's attitudes are fiercely against the change, then it is hard to make it happen.

7.2 Vierumäki's General Strategy Implementation Process

In the end, D1 has the main responsibility of implementing strategy in Vierumäki. However, the middle managers and the closest supervisors of employees are the main influencers in the daily actions. The middle managers of Vierumäki have been supported according to D1 by offering them training in order to increase their knowledge and expertise levels. In addition to that also the board of Vierumäki educates themselves and employees are offered different education based on which department they belong to. (D1 15 September 2016.)

D1 (15 September 2015) describes that the general strategy implementation process consists of three parts; the Business Model Canvas, the action plan and the development discussions. The canvas is the basis for everything. From the canvas the main targets are taken to the yearly action plans. When the canvases were formulated D1 visited every department and introduced the new strategy to them. He wanted to do this in small groups in order for employees to have a chance to ask questions and discuss about the new strategy. He also introduced the new strategy in personnel days which are held twice a year. In addition to D1's visit, M1 went through the canvases with the sales department in two sessions before the canvases were released. In these sessions the employees were able to bring ideas to the canvases. However, as he pointed out (M1 21 September 2015) these sessions ended up being very short and during those sessions there was not enough time to go the canvases through deeply.

According to D1 (15 September 2015) the action plan is the way to implement Vierumäki's strategy to individuals and through that to daily and monthly actions. In action plans the targets of the organization can be found for one year at a time. As each department have their own action plan, from them can be found the department's main targets, how to reach them and how each target is measured. When talking about the action plan, M2 (16 September 2015) indicated that the targets in sales department's action plan are mainly group targets and the individual ones are missing. These group targets were divided into personal targets by sales department's own Mirrow - bonus program, however this program was replaced by another bonus program during the research leaving the personal targets missing from sales departments actions. Both of the supervisors of sales department have been part of the planning process for their department's action plan. The main responsibility, however, is on M1. Together him and M2 are part of planning and forming

the action plan, however, in the end the board has the final say. The action plans are gone through with the sales department in a weekly meeting when they are released in the beginning of each year. Both of the supervisors indicated in their interview that the time taken to go through the action plans with the sales department was not enough and that one-hour session is not enough to implement thoroughly the plan to the employees. (M1 21 September 2015; M2 16 September 2015.)

Development discussions are the middle managers and their employees' time to go through the organization's strategy and a tool for the middle managers for strategy implementation according to D1 (15 September 2015). The head of the organization supports the middle managers in this endeavour by giving instructions to the development discussions. In addition to that development discussions are part of middle managers training. However, D1 (15 September 2015) brings out the issue that it is personal how each middle manager understands these issues and how they want to bring those issues up in the development discussions they hold, such as strategy. Development discussions will be gone through in more detail in the next sub-chapter 7.2.1.

When D1 was faced with a question "How do you think you have succeeded in strategy implementation?", he answered that he feels that the current strategy has been implemented better than the previous one. He feels that he has succeeded. (D1 15 September 2015.) M2 (16 September 2015) discussed about the fact that he feels that the strategy implementation in Vierumäki has not been the most successful one and he hopes that more time would be taken to implement strategy properly. He sees that the common presumption in the organization is that everyone understands strategy, however the communication about it is not done daily or weekly. Strategy has been gone through but it has not been thought what it actually means. M1 (21 September 2015), shares the same feelings about strategy implementation. It seems to him that strategy has been made and after that thought that it would implement itself with couple discussions. The work has not been made with the emphasis that maybe from the employees' view point would have been necessary. Still, however he also feels that the strategy is reflected in daily work rather well, but on unconscious level. People are working according to strategy without knowing it, which is why he states that more emphasis should be put to making people understand that the organization is doing the right things.

Both middle managers, M1 and M2 express that their employees have the possibility to be part of the implementation process from the point of view of their own job description. They continue that the chance of actually having effect on for example action plans are slim because they are implemented from the top down and designed by the head of the

organization. (M1 21 September 2015; M2 16 September 2015.) The new Sales Director, who started working as the head of the department in the middle of the research, was mentioned in the interviews in couple occasions. M1 (21 September 2015) experiences the new Sales Director's role as positive and feels that strategy implementation will increase along his job description.

When talking about strategy implementation in context of employees and their understanding of strategy, D1 (15 September 2015) feels that Vierumäki's strategy should be understandable because it has been divided into such small parts, that everyone should understand their part of the picture in their development discussions. He continues to ponder that strategy will never reach some people and they feel that it is enough if they just do their job. Quoting D1 (15 September 2015) "Well the job is dissolved in to the job description and if you do that then fine, you are executing our strategy. This isn't anything more miraculous." He states that when employees know the strategy from the point of view of mission, vision, their own department's targets and from those their own targets stated in development discussions it is enough.

He continues to wonder, how important it is for everyone to understand strategy fully and internalize it, or it is enough if the employee does what he or she is asked? He assumes that the strategy could open up easier to employees if they start to execute and understand it from the point of view of values. Also M1 (21 September 2015) pondered on the fact in what level an employee needs to understand strategy in order to execute it. He feels that when an employee executes his or her own job description then he or she is executing strategy and the action plan. They may not go hand in hand, but they are close. Each employee is different; some are more interested in strategy than others as M1 (21 September 2015) is discussing below.

I think it is very revealing that if we went through the action plan last year, then one person says that good and great that we went thought it so clearly and in detail what are those actions needed to be taken, and then other person might ask that did we go through something like that? So there is a difference. Some require more and others aren't even interested and I am not sure if everyone needs to be on the same level, but it has to be understandable to all how my work supports the organization's strategy and the organization is going to the same direction. That is important.

When the employees of the sales department were asked how they feel they understand their organization's strategy the average score they gave themselves was 3,60 out of 5. Seven from nine respondents gave a number. One of the respondents did not comment of

the issue at all and one wrote that he/she understands the strategy and is able to use it in his/her daily work. (R1-R9 3 November 2015.) What was interesting was one particular answer from R9 (3 November 2015) where he/she felt that a training provided by Vierumäki to certain employees has helped him/her to understand strategy more deeply, and that he/she does not necessarily need his/her supervisor's help so much anymore to understand strategy. He/she continue to suggest that he/she thinks that he/she understands strategy better than his/her supervisor. This would suggest that trainings that D1 (15 September 2015) also pointed out can have a positive effect on strategy implementation. Another respondent, R4 (3 November 2015) mentions that making visits to customers' organizations and showing customers around in Vierumäki are enhancing his/her understanding about strategy.

All in all, the employees experience understanding strategy important, especially in the sales department, in order to feel that their work is meaningful, to reach targets and to serve customers the way the organization wants, to know what to prioritize and which actions bring the results. Three persons bring up the fact that he/she does not see the connection between strategy and their daily work. (R1-R9 3 November 2015.) Reasons for this were stated as followed:

- Supervisors in sales department change rapidly, there is no sticking to plans and too much going back and forth, as well as, trying to make sales with any means (R1, 3 November 2015).
- Understands strategy superficially, but does not understand the deeper meaning. Still thinks that he/she is executing strategy daily. (R3, 3 November 2015.)
- Job description seems to be different in different days, and sometimes he/she feels that it does not matter what the strategy is, as long as you get through the day (R7, 3 November 2015).

The main ideas how middle managers of the sales department could help their employees to understand and execute strategy better can be summarized by words; more and more practical. The employees want their managers to bring up strategy more in simple and practical ways. Strategy needs be gone through regularly and when doing that more emphasis has be put on the issues that affect sales department, and strategy needs to be brought up when discussing about future targets and for example events. The issues should be opened up more and the measures needed to be taken have to be stated. More concrete instructions are needed, as well as, clear emphasis on different work tasks. Processes need to be made clear in order for the sales department to concentrate on the main issue, selling and making profit. In addition, the physical presence of managers was

stated to be one of the things that could enhance strategy implementation. (R1-R9 3 November 2015.)

The main challenge for implementing strategy in Vierumäki according to D1 (15 September 2015) is that strategy is not referenced enough on department level. If strategy is missing from daily life, then it is forgotten. The thoughts of D1 seem to go hand in hand with what the employees would also like to improve. Both of the middle managers (M1 21 September 2015; M2 16 September 2015) emphasize the lack of time in both when implementation should be done and how. More time is needed in order to go through strategy properly and improve understanding about the strategy; what it means, why strategy is made and what it includes. The main challenges the employees see are; rapidly changing personnel in sales department, not enough personnel resources, rapidly changing and non-existent plans, rushing things and not being organized, unrealistic targets, ideas and plans that go only half way, the current technological systems, slow decisions and making decisions that employees do not understand or they do not understand how they are executing strategy, people's attitudes, too complicated strategy that should be demonstrated in simpler way and strategy not being part of daily actions. (R1-R9 3 November 2015.) R9 (3 November 2015) points out that "Strategy is presented maybe once a year, but that is it. There are no instructions for employees what everyone should understand about it."

7.2.1 Communication and Development Discussions

Strategy is communicated in Vierumäki twice a year in Personnel days, it should be presented twice a year in development discussions and also in meetings that are held in Vierumäki. For the outside world Vierumäki's strategy is mainly visible through the slogan "Happy Healthy People" which can be seen in Vierumäki's customer leaflets, magazines, products and so on. (D1 15 September 2015.) D1 (15 September 2015) sees room for improvement when it comes to communicating strategy in Vierumäki. According to him Vierumäki as an organization and the different departments should be able to communicate better. He continues that in any organization communication is usually seen to be something that has room for improvement, which was also shown in Vierumäki's personnel questionnaire. After the questionnaire results the head of the organization has invested in communication and D1 feels that through communication even the strategy opens up better for employees. This is because they know what is being done currently, what projects and actions have moved forward and why the organization is doing what it is doing. He understands that it is important for the employees to know where the organization is going and what is being done.

The middle managers of the sales department indicate in their interviews that they do not communicate strategy to their employees daily or not even weekly. There is no one-to-one communication about strategy, but mainly communication about strategy is on group level in sales department's weekly meetings. According to them strategy should come across in daily actions and decisions. (M1 21 September 2015; M2 16 September 2015.) M1 (21 September 2015) brings up a valid question of how to communicate individually in a department with 20 persons when these persons hold so different levels of interest and knowledge about strategy?

When the employees of the sales department were asked about the strategy communication it seems that mainly the communication has happened in Personnel days twice a year. Some of the respondents stress that that is not enough. However, there seems to be different opinions among the employees. R1 (3 November 2015) says that strategy could be revised in sales department's weekly meetings and, on the other hand, R7 (3 November 2015) feels that strategy has come up in weekly meetings more than in Personnel days. Two of the respondents remember when D1 did visit all of the departments introducing the new strategy. R3 (2 November 2015) saw this as a great thing and R4 (3 November 2015) hoped that D1 would make personal visits more often. Several employees emphasized that often communicating strategy remains as a scratch in the surface and strategy is not opened up in detail. Employees hope more communication about strategy in situations related to daily work, in practical level, more deeply and reflecting decisions to strategy. It is felt that repeating the same things all over again is not reassuring. More active communication, if not daily then at least weekly is wished by the employees. (R1-R9 3 November 2015.)

As stated before, development discussions are a vital part of strategy implementation to individual level according to D1 (15 September 2015). During development discussion strategy canvas should be gone through, as well as, the action plan which is a tool to analyse individual's tasks and their distribution to overall strategy. D1 (15 September 2015) simplified it the following way "In a way you execute strategy by executing your agreed tasks and job description." However, the problem with development discussions according to D1 (15 September 2015) is how well they can be conceptualized. Vierumäki has moved to a lighter version of development discussions compared to the previous one, where too much time from conversation was taken to insert answers into a computer.

Development discussions should be held twice a year, however when M1 has done this with his employees, discussions between M2 and his employees has remained to one in certain cases because of, according to him, different reasons. The managers of the sales

department explicitly experience development discussions being employee-oriented event where discussion about fluency of work, daily actions, personal targets and developing one's own work are gone through. Both of the managers stated in their interview that development discussions are not the right place for strategy implementation. (M1 21 September 2015; M2 16 September 2015.)

Seven out of nine employee respondents wrote about development discussions in their email interview answers. Six of these seven felt that development discussions are the right time discuss about strategy. The last person felt that too much pressure is put on development discussions, and they should be more like good checkpoints where you can pull together how successful daily management has been. Two of the respondents did not write anything about development discussions. (R1-R9 3 November 2015.) R4 (3 November 2015) states that his/her supervisor did not hold one of the two development discussions due to a hurry.

7.3 The Role of Sales Departments Middle Managers

The two middle managers of Vierumäki's sales department, M1 (21 September 2015) and M2 (16 September 2015), takes the areas where they focus on and on which they base their own work, from the strategy. M1 (21 September 2015) talks about the importance of middle managers in strategy implementation between the head of the organization and the employees. He states that he being in the middle makes him basically the only person from whom the employees get information, and him being in that position means that it is expected from him to internalize the organization's strategy. Both of the managers list that their main challenge in their work as middle managers is the lack of time and limited resources to implement strategy (M1 21 September 2015; M2 16 September 2015).

When discussing about the middle managers' role in strategy implementation, D1 (15 September 2015) states that their understanding of the organization's strategy is seen vital and the organization is trying to improve that understanding by offering training for the managers. Both of the managers of the sales department feel that he possesses the necessary knowledge and understanding, as well as, the needed interpersonal and communication skills in order to implement strategy forward (M1 21 September 2015; M2 16 September 2015). However, M2 (16 September 2015) continued that the Business Model Canvas – tool was not familiar to him when he started working for Vierumäki, and that he feels that the tool is hard to internalize and he would need more time for it. The challenge in the canvas is the fact how it has been built. M1 (21 September 2015), on the other hand, ponders about individuals' interpretation and its effect on strategy implementation.

He says that because Vierumäki has tens of managers, every one interprets and understands strategy their own way.

When M1 (21 September 2015) was asked if the head of the organization supports him enough in strategy implementation endeavours, he said that no. However, he also discusses the fact that this might also be because of his own poor time management. He continues to discuss that the head of the organization has not provided him with enough instructions to implement strategy and that there has not been one clear plan. When M1 stated that he feels that he has not been supported by the head of the organization, M2 (16 September 2015) feels that if he needs support he will get it if he asks. However, it was not clear if support is given to him without the need to ask for it.

The employees of the sales department did not refer to their managers understanding and skills much. R3 (3 November 2015) states that some of the managers understanding about strategy is better than others. R4 (3 November 2015), on the other hand, talks about managers not needing to please everyone always, and R9 (3 November 2015) ponders if the managers understanding about strategy is on the right level.

Based on the research results, the main findings are introduced and analysed next in the research. After this a suggestion to improve the strategy implementation process in the sales department of Vierumäki is introduced.

8 Discussion

According to the research outcomes, the implementation of the current strategy in Vierumäki is not seen as successful by the middle managers and by the employees. D1 (15 September 2015) feels that the strategy implementation process has been more successful than the previous strategy's, however, both of the middle managers feels that the strategy implementation is lacking, they would need more time to do it properly, more instructions, and also more support from the head of the organization (M1 21 September 2015; M2 16 September 2015). The feelings of the employees of the sales department towards the organization's strategy are that it is hard to understand, plans seem to change too often and they are not fully implemented to daily actions (R1-R9 3 November 2015). As a conclusion, the strategy implementation process would be better in Vierumäki if the following issues are kept in mind;

- Strategy is referenced more on department level and made part of daily life and actions.
- Middle managers have more time and resources to implement strategy, and also support and instructions from the head of the organization how to do it.
- Strategy is communicated regularly to employees and in more practical way. The decisions and actions concerning sales department are opened up more and more concrete instructions are given.
- Emphasis is put on personal communication because the level of people's understanding and their knowledge about strategy are different.

The research outcomes also emphasized the importance of middle managers being part of the strategy planning process, as was already discussed in the theoretical part of the research. It seems that it does affect the managers' ability to understand strategy and thus also to implement it forward. The understanding of M1, who was a part of strategy planning process, about strategy is on better level than M2, who himself indicates that he has difficulties in understanding the Business Model Canvas – tool used to formulate the organization's strategy. M2 was not employed by Vierumäki when the organization's strategy was formulated. (M1 21 September 2015; M2 16 September 2015.)

D1 (15 September 2015) states that the implementation process of the strategy in Vierumäki consists of three levels: the canvas, action plans and development discussions. However, this view is not supported by the interview answers of the middle managers. According to the results of the research D1 (15 September 2015) sees that the development discussions are the tool to implement strategy to individuals, however the middle

managers of the sales department who actually have these discussions with their employees do not share this view. They feel that development discussions are not the place to talk about strategy (M1 21 September 2015; M2 16 September 2015). There seems to be misunderstanding between the head of the organization and the middle managers about the importance of development discussions in strategy implementation. The interview answers of the employees support the view of D1, that development discussions are the right place to talk about strategy and they seem to anticipate that this would be included into the discussions (R1-R9 3 November 2015).

Currently in the development discussions the manager and the employee list personal targets for the upcoming months, however they are not done in one format and basically the employee can decide his/her own targets. One of the biggest problems concerning development discussions in Vierumäki is that they are not done with a single concept and with standard quality. As each middle managers can perceive strategy in his/her own way and decide how he/she brings it up in the development discussions, it seems that one single concept is needed and also more instructions from the head of the organization to the middle managers how the development discussions need to be conducted. Employees of the sales department mentioned that they do not wish to hear the same talks over again, which indicates that a fresh perspective of how to bring strategy up to employees is wanted (R1-R9 3 November 2015).

There is currently a bonus program for the sales department that was introduced by the new Sales Director (Sales Director 10 February 2016), however the targets based on which the bonuses are paid are mainly team targets. Sales executives have team targets and only the sales managers (4 persons) who are active in seeking new customers have individual targets. Also during the latest development discussion round, job descriptions were written down, however as D1 (15 September 2015) and M1 (21 September 2015) pointed out, is it enough for the employee to do what is written in their job description in order to execute strategy? And more importantly do job descriptions motivate employees? Due to these reasons, the conclusion is that personal objectives for the sales executives in Vierumäki's sales department are missing from strategy implementation, which leads to the company not reaching its strategic results.

Nevertheless, an issue brought up in the interview of the M1 (21 September 2015) and one particular answer of the R3 (3 November 2015) cannot be overlooked. Both of them were mentioning the issue of working according to strategy unconsciously. M1 (21 September 2015) suggested that Vierumäki's employees are actually working according to the strategy, however they are doing it unconsciously. R3's (3 November 2015) answer sug-

gest that this may be true when he/she said that he/she does not understand the deeper meaning of the organization's strategy, but he/she thinks that he/she is working according to it. Also other results from the employees' interviews suggest that this may be true. The level of understanding among employees in the sales department is quite high, but still the relationship between strategy and own work is not seen. If this is true, then more efforts should be put in communicating and showing to employees that what they are doing is actually exactly what they need to do in order to execute strategy.

From Figure 12 can be seen the summary of Vierumäki's strategy and strategy implementation process based on a figure Kaplan and Norton (2002, 81) presented in their book with a title "Turning business idea into wanted results". Vierumäki's mission, values, vision, canvases and action plan was already introduced before in the research. However, in order to reach strategic results, the persons inside the organization have to know what they need to do in order for the strategy to be executed. As it was discussed above, the personal objectives in the sales department of Vierumäki are currently missing from the sales executives work. Only 4 persons, who are the active sales persons have their personal targets, others only team targets. According to the theoretical framework of the research employees are interested what is happening to them and in addition to the organizational vision, they also need a personal vision. The research results indicate that with the current strategy implementation efforts Vierumäki is lacking in personal objectives which results in not reaching strategic results such as satisfied stakeholders, satisfied customers, efficient processes and motivated and prepared personnel.

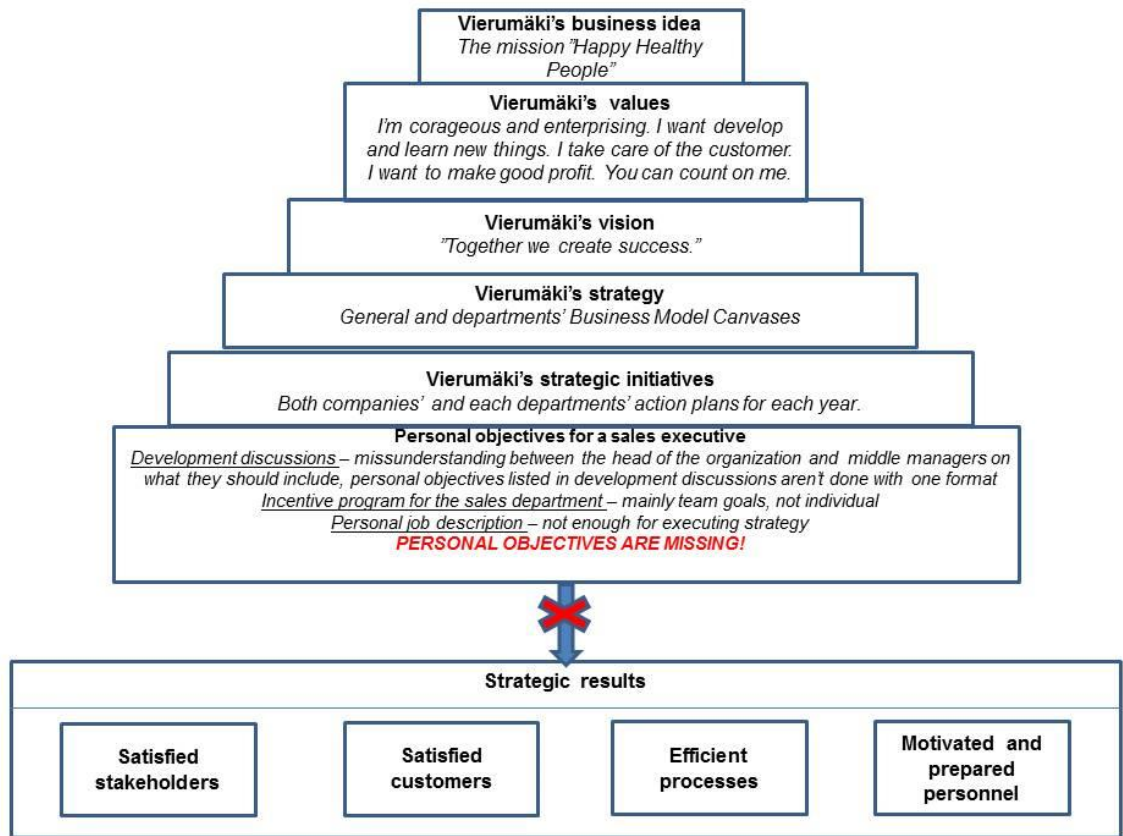


Figure 12. Turning Vierumäki's business idea into strategic results adapted from (Kaplan & Norton 2002, 81).

The conceptual framework (figure 9) of the research concluded that the main reasons that strategy implementation fails are; low skill level of middle managers, ineffective communication, organizational resistance to change and the lack of coordinated strategic control systems. The theoretical framework went then on suggesting how the Balanced Scorecard seems to effectively address all these issues. In the case of Vierumäki the low skill level of middle managers seems to be tied to the training, instructions and support given by the head of the organization, and the main issues seem to be with the misunderstanding of the importance of development discussions in strategy implementation to individuals. In Vierumäki the sales executives feel that more communication about strategy is needed and strategy should be communicated regularly and in more practical way. Also D1 feels that the strategy implementation in Vierumäki would be improved if strategy was referenced more on department level. It also seems that in Vierumäki there is resistance to change, and this resistance can be corporate culture, structural, employee based or indifferent management. The views seem to be supported by the answers of employees, who state that strategy implementation is lacking because plans are changing all the time and they are not followed through, the personnel resources of the organization are not supporting strategy implementation, the current technological systems are inhibiting work-

ing according to strategy, as well as, people's attitudes. Vierumäki does monitor and measure strategy on organization and department level. However, the problems seem to emerge when strategy should be measured on individual level. The Figure 14 showed, there are no personal objectives for Vierumäki's sales executives and their targets are mainly team based.

8.1 Personal Scorecard

Based on the reasons presented above, as the conceptual framework (figure 9) of the study presented the Balanced Scorecard as a solution to close the gaps inhibiting strategy implementation, it is also suggested as the improvement plan for Vierumäki's sales department. However, the scorecard suggested for Vierumäki is not the traditional Balanced Scorecard, but a adapted version of it called the Personal Scorecard. The Balanced Scorecard is visual and a homogenous way to communicate and educate about strategy inside an organization. Developing personal scorecards together with a middle manager gives an opportunity of two-way communication and identifying possible personal barriers to change and addressing them together. The suggestion for improving Vierumäki's strategy implementation process to the sales department and to individuals is creating personal scorecards for each sales executive. These scorecards are suggested to be included into the development discussions and by that way giving these discussions strategy context and a single format by which the discussion is based on.

Personal scorecard will translate the organizations vision into practical and useful actions for an individual level, show the employee how his/her work is related to the strategy, it will have personal targets for individuals, qualitative and quantitative, which are in line with the organization's overall targets. These targets can be developed together with a manager in development discussions twice a year or then in addition to that for each quarter of the year thus supporting the organization's already existing bonus program. This way strategy would be communicated regularly, in a practical way and individuals would be having concrete instructions about what they need to do so that organization can reach its vision. The discussions would be done face-to-face between the manager and the employee, so there would be also time to address any gaps in knowledge or understanding about strategy. Using personal scorecards would also make development discussions more homogenous, with standard quality because it cannot be filled in, in multiple different ways, making it also easy for the middle managers to understand it. Figure 15 introduces the Personal Scorecard – tool created for Vierumäki's sales department. As an appendix 1 in the end of the research can be found the original scorecard tool introduced to Vierumäki which is in Finnish.

Personal Scorecard

Guidelines: "Me" part of the scorecard is filled in together with the supervisor. Other parts are filled in by the supervisor before hand. Don't forget;

- ☺ Our mission – **HAPPY HEALTHY PEOPLE**
- ☺ Our vision – **TOGETHER WE CREATE SUCCESS**
- ☺ Our values – *I am courageous and & enterprising. I want to develop and learn new things. You can count on me. I want to make good profit. I will take care of the customer.*

VIERUMÄKI

Main targets for the whole Vierumäki organization for the year 2016

1. Target 1
2. Target 2
3. Target 3
4. Target 4
5. Target 5

SALES DEPARTMENT

Main targets for the sales department for Q1/2016

1. Target 1
2. Target 2
3. Target 3
4. Target 4
5. Target 5

ME

My personal targets for Q1/2016

1. Target 1
2. Target 2
3. Target 3
4. Target 4
5. Target 5

Employee's signature

Supervisor's signature



Figure 13. The Personal Scorecard for Vierumäki's sales department.

The idea of the Personal Scorecard is to be simple and easy to understand. It will fit into one A4 paper and be partly filled in by the middle manager already beforehand, so that it

does not take too much time out of the conversation. The scorecard is divided into three parts; Vierumäki (the organization), Sales department (team) and Me (Individual). The first task is for the middle manager to fill in the main targets of the organization for the upcoming year. These can be inserted straight from the organization's action plan for that year where they are listed. Then based on the organization's overall targets, the targets for the department/team and for the individual are listed. The important thing is to develop team and personal targets that are in line with the organization's targets and that way show the individual how their work is related to the overall strategy, a link that has now been missing.

After listing the organization's targets for the whole year, the middle manager need to list the department's targets for the following quarter. As the organization's main strategic targets are done for a year, however the sales department bonus program is based on quarters, it seems to be more effective if personal targets are also done for each quarter, thus supporting the bonus program and also giving the individual checkpoints during the year to show are they executing strategy and going to the right direction. After these targets are filled in to the scorecard, it can be send to the individual before the development discussion. This way the individual can already start thinking about his/her own targets. During the discussions the middle manager and the individual fill in the last part of the scorecard; me. After the scorecard has been filled in, it is signed by the manager and by the individual.

The idea of the Personal Scorecard together with the main findings of this research was presented to the managers of the sales department in a face-to-face meeting. Firstly, a meeting was held with M1 and M2, who were the managers participating to the research. Both of the managers gave a positive feedback about it. Some remarks were made about the initial numbers inserted to the scorecard as an example, however they could be easily changed. The Personal Scorecard was thought to be well developed and very clear tool to be used.

However, as the situation in the sales department was changed during when the research was made, and M1 was replaced by the Sales Manager, the Sales Manager had the last say in if the Personal Scorecard would be put into use. A separate meeting was held with the Sales Manager. He also felt that the Personal Scorecard was well put together and that it was based on decisions that also he would have made himself. He stated that the scorecard was a tool for the ideal situation, however Vierumäki is not currently in that situation. The year before the board of Vierumäki had already approved his suggestion of a bonus program, which includes sales executive's and active sales person's targets, how-

ever as stated already before only active sales persons have individual targets in the new bonus program and the sales executives have only team targets. This new bonus program developed by the Sales Manager was introduced and put into action on February 2016, a week after the Personal Scorecard idea was introduced to him.

The Sales Manager did not refuse to use the Personal Scorecard developed from this study, and it was said that he will think about it for the year 2017. However, for the year 2016, the board has approved the current bonus program. As also stated to him in the meeting, the Personal Scorecard is not a bonus program, but a way to implement strategy to individual level by showing the employees how their work is related to the overall strategy with practical measures. It could be developed further to become a base for an incentive program, however it is seen to be beneficial for the scorecard to be used first for 6-12 months in order to see if the chosen indicators and figures are factual. The Sales Manager suggested that there may be a way to combine his bonus program based on only quantitative data with the Personal Scorecard, which also takes into consideration qualitative measures.

In a conclusion, it was stated that the Personal Scorecard itself was a good idea and a tool to be used in practise, however the suggestion to use it was too late for the year 2016. The Personal Scorecard, as it is, will not be put into use in Vierumäki's sales department, as the Sales Manager did not implement it. As a defence to the research made, the personnel changes in the head of the sales department were made in the middle of the research and the new manager's position was temporary at first. It was only in December 2015 that his position was made permanent. The researcher will take the subject of Personal Scorecard up with the Sales Manager again in the end of the year 2016, when the strategy for the year 2017 is being planned.

9 Conclusions

The final chapter begins by answering to the research questions stated in the beginning of the research. Lastly the author presents suggestions for further studies and reflects her own learning from executing this work.

The research questions stated in the study were:

- Main research question: How the process of strategy implementation to the sales department of Vierumäki could be improved?
- Sub-question 1: How the process of strategy implementation to the sales department of Vierumäki could be improved?
- Sub-question 2: What actions are taken to implement the strategy to the sales department and how could this process be improved?
- Sub-question 3: Do the department's managers possess enough information and/or resources to implement strategy properly to their department and does the head of the organization support them in their actions?
- Sub-question 4: Do the employees in the sales department understand the organization's strategy and are they motivated and committed to work towards the strategic objectives?
- Sub-question 5: How well do the sales executives of Vierumäki understand strategy and how this understanding could be improved?

The answer to the main research questions is broad and can be answered by answering the five sub-questions stated in the research. The sub-questions 1 and 2 can be merged into one: What actions are taken to implement the strategy to the sales department and how could this process be improved? Vierumäki's strategy implementation consists of three parts; the Business Model Canvas, the action plan and development discussions. However, as it was discussed not enough time was put into going through the canvas and the action plans, as well as, there is a misunderstanding between the head of the organization and the middle managers what is included in development discussions. As the department's own action plan is considered to be the way to implement strategy to individuals, it was stated that this action plan includes mainly group targets and individual targets are missing. The newest addition to strategy implementation efforts is the bonus program, however also it includes mainly group targets instead of individual ones. It is suggested that the strategy implementation process in Vierumäki to the sales department would be improved if strategy is referenced more on department level and made part of daily ac-

tions, middle managers had more time and resources, as well as, support and instructions from the head of the organization, and more emphasis would be put on personal communication. Strategy also needs to be communicated regularly and in more practical ways, where the decisions and actions concerning sales department are opened up and more concrete instructions are given. In order to tackle these issues, the research suggests to include the Personal Scorecard to every development discussion to make these discussions more homogenous and give them strategy context which is currently missing, as well as, create a face-to-face discussion between the middle manager and the employee about strategy, give a chance to develop individual targets for each employees and by that way show them in a concrete way how their work is related to the organization's overall strategy.

When it comes to if the middle managers (sub-question 3) of the department possess enough information and/or resources, based on the interviews held with them, the answer is no. Time, and more precisely the lack of time, seems to be the main problem. The managers themselves state that they hold enough information about the organization's strategy, however it is suggested that the middle managers are given an opportunity to be part of the strategy planning process to enhance their understanding about strategy, and make the implementation process easier. The head of the organization believes it gives support to the middle managers and does this by offering them different kinds of trainings, however the managers themselves feels that they are not given enough support, or then that they will get it, if they ask for it. Nevertheless, the lack of support could be explained by the managers own poor time management and also by the lack of instructions from the head of the organization.

Also sub-questions 4 and 5 can be merged into one: How well do the sales department employees understand the organization's strategy, how this understanding could be improved, and are they motivated and committed to work towards the strategic objectives? The understanding among the sales executives seems to be in a good level, however the problem seems to lie in how the strategy is related to individual's daily work. Meaning that employees' understanding could be improved by showing them how their work is related to the strategy in practical ways. Also as it was discussed, it could be that the employees are working according to the strategy but unconsciously, which is why more efforts should be put into showing them that what they are doing is actually what they are supposed to do. As it was stated in the theoretical part, in addition to an organizational vision, people also need a personal vision. When the personal targets are missing from the sales executives' daily work, also the personal vision is missing. It is not motivating for an individual just to do his or hers tasks that are written down in a job description. According to head of

the organization this might mean working according to the strategy, however motivation cannot be found from a piece of paper. The research suggests that the Personal Scorecard would also improve employees understanding about strategy and motivate them through personal targets.

In conclusion and answering to the study's main research questions, the study suggests that Vierumäki's sales department would benefit from Balanced Scorecard – tool, which can create more homogeneous working environment resulting in achieving strategic goals. Also the quality in personal development discussions between employees and managers would increase from more detailed evaluation of success in personal goals supporting the overall strategy of the organization. The research suggests creating individual scorecards for each employee in the sales department and to include them in the personal development discussions.

9.1 Implications for Vierumäki and Suggestions for Further Research

A study from the field of strategy and strategy implementation has not been done in Vierumäki previously. In Vierumäki's personnel questionnaires these subjects are asked briefly and the findings about this area usually only touches the surface of the subject. This study is special in that context, that it immersed itself in one subject, strategy implementation, and produced vast amount of information about it to the organization. In the author's own opinion, what made the study interesting was that it gathered the points of view from three different layers of the organization; the head of the organization, the middle managers of the sales department and the employees of the sales department. In that way, it could clearly show the different point of views about the subject and in some cases also where the organization clearly has misunderstandings and communication outage.

The biggest and most eminent implication for Vierumäki's strategy implementation from this research is to the development discussions. Already in the interviewing stage it came clear to the head of the organization and especially to the middle managers of the sales department that they clearly have different views on if development discussions should include talking about strategy or not. The next development discussion held in the sales department after the interviews were made included strategy context. Clearly, already in that stage of the research Vierumäki gained from this study.

In addition, from this study Vierumäki got a ready-made tool for strategy implementation designed only for them. Even though the personal scorecard – tool was not implemented in the sales department, introducing it and the main research findings to the middle man-

agers and to the new sales manager brought up discussion about how the employees of the department see strategy implementation, what kind of actions they wish from the middle managers.

Due to the circumstances of this research, suggestion for further studies would be to find an environment, where the Personal Scorecard – tool could be implemented in, tested and analysed if it improves strategy implementation process as it is suggested in this research. In addition, this study concentrated on four aspects and gaps of implementation process (low skill level of middle managers, ineffective communication, resistance to change and lack of coordinated strategic control systems) based on previous research. Further research could be done by focusing on other aspects of strategy implementation or then focusing on one of the issues in more detail. Furthermore, the relationship between middle managers and their employees is an interesting subject and could benefit from more research.

9.2 Reflections on Learning

For the author, this thesis was the largest work that she had ever done in her life. It took about one year to complete while simultaneously working full-time and partly also completing the final courses in school.

The research subject was always clear for the author; however, the objectives of the study became more specific when the writing process proceeded. The author had little previous information and experience about the different research methods and how to conduct an objective, valid and ethical research. During the writing process it came clear to the author how important it is to read about research methodology and conducting interviews before hand. The author had conducted interviews before, transcribed them, however the coding part was new to her. During the coding process, the author learned how important the data handling process all in all is, in order to be able to separate and sample the necessary data in a way that could be presented clearly to the reader.

During conducting this study, the author did not only learn how to do research and the practicalities of it, but also gained valuable information about the subject itself. Working for the organization that the study was made, had a positive effect for the author's learning. The author had the change to gain first-hand information about the organizations strategy, how it was conducted and how her co-workers understand the organization's strategy. Conducting this research has helped the author to understand better how the organization she works for does strategy work and all the bits and pieces that need to be taken into

consideration. She has understood that in order for strategy to work, everyone needs to be on board, and that is the main difficulty in strategy implementation.

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Appendices

Appendix 1. Henkilökohtainen tavoitemittaristo.

Henkilökohtainen tavoitemittaristo

Ohje: Yhdessä esimiehen kanssa täytetään kohta "MINÄ". Muut kohdat täyttää esimies etukäteen. Ethän unohda;

- ☺ Missiomme – **HAPPY HEALTHY PEOPLE**
- ☺ Visiomme – **YHDESSÄ TEKEMÄLLÄ LUOMME MENESTYSTÄ**
- ☺ Arvomme – *Olen rohkea ja aloitteellinen, Haluan kehittyä ja oppia uutta, Minuun voit luottaa, Haluan tehdä hyvää tulosta ja Huolehdin asiakkaasta*

VIERUMÄKI Vierumäki yhtiöiden pää tavoitteet vuodelle 2016	1. Tavoite 1 2. Tavoite 2 3. Tavoite 3 4. Tavoite 4 5. Tavoite 5
MYYNTIOR- GANISAATIO Myyntiorga- nisaation pää tavoitteet Q1/2016	1. Tavoite 1 2. Tavoite 2 3. Tavoite 3 4. Tavoite 4 5. Tavoite 5
MINÄ Henkilökohtai- set tavoitteeni Q1/2016	1. Tavoite 1 2. Tavoite 2 3. Tavoite 3 4. Tavoite 4 5. Tavoite 5

Työntekijän allekirjoitus Esimiehen allekirjoitus

