Petteri Pulkkinen

Strategy implementation guideline for a medium size ICT-service company

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The business challenge of the case company was that previous strategy implementation efforts had not been successful. The employees of the company did not have clear objectives that connected their efforts to the strategic level goals of the organization. The objective of this study was to create a strategy implementation guideline that links company strategy to personal level. The scope of this study was limited to creating a strategy implementation guideline that links company strategy to personal level. The implementation of the strategy was not included in the scope.

The case company strategy situation was mapped out by conducting interviews and collecting strategy related documents. The collected data was then used to do current state analysis which disclosed strengths and weaknesses of the previous strategy. To successfully build suitable strategy implementation guideline for the case company, existing knowledge focused on the discovered weaknesses was considered for tools and frameworks. The result of this was a conceptual framework of existing knowledge that acted as the basis for the proposal building. Co-operative workshop was used to gather more knowledge of the conceptual frameworks suitability for the case company, even though it failed in its original goal of creating the initial proposal. This was done later by using the data collected in the workshop and the conceptual framework.

The initial proposal was presented to the case company's representative and adjustments were made based on the collected feedback. The result after these adjustments is the final proposal for strategy implementation guideline. The guideline contains four different key concepts that form a continuous strategy management process. These concepts are; review strategy, plan objectives & actions, set performance indicators and track & react. These key concepts are supported by supportive principles; crowdsourcing, co-operation and open dialogues & communication to the equation.

Keywords	strategy, management, strategy map, balanced scorecard

Contents

List of figures

    Figure 1. Diagram of the research design.

    Figure 2. Current strategy strengths.

    Figure 3. Current strategy weaknesses.

    Figure 4. Organizational Vision.

    Figure 5. Wal-Mart's Value Proposition.

    Figure 6. Example of Activity System Map.

    Figure 7. Closed-Looped Management System.

    Figure 8. Generic strategy map template with themes included.

    Figure 9. Management Meetings 101.

    Figure 10. Conceptual framework.

    Figure 11. Initial proposal for strategy implementation guideline.

    Figure 12. Proposed strategy structure for the case company.

1 Introduction

1.1 Business context

Transforming the company strategy into action is not an easy task and requires focused effort to succeed. The development of company level strategy is followed by planning of strategic goals and their metrics. Measuring different elements of organizations actions and their results is an essential part of successful strategy implementation. Choosing the right measurements and implementing them in a way that commit the whole personnel, gives leadership an excellent tool to support the fulfilment of company strategy. They also give employees an easy to understand view of their part in the strategy in action. Even though measuring framework is an important part of successful implementation of strategy, many organizations fail in building one and the implementation of strategy itself. The failure rate of strategic initiatives is often quoted to be as high as 50-90%, but the exact rates are hard to prove as Cândido and Santos state in their report (2015).

The case company is a medium size ICT service provider. It is currently going through an extensive transformation from local network service provider into ICT-service focused company. As part of this change process the company strategy has been renewed and implementing it effectively is a key factor to the success of the company. There have been previous efforts to implement the strategy, but they have not produced the wanted results. Therefore, an additional review of how to implement the strategy in to action is needed.

1.2 Business Challenge, objective and outcome

Previous strategy implementation efforts have not been successful. The employees of the company do not have clear objectives that connect their efforts to the strategic level goals of the organization.

The company strategy is an integral part of the ongoing change process and needs extra attention to be implemented. This requires a strategy implementation guideline.

The scope of this study is limited to co-creation of suitable solution based on existing knowledge and the special characteristics of the case company. This proposed solution will be reviewed by a company representative and necessary changes will be made based on the feedback. This study does not include the implementation phase of strategy work.

The objective is to create a strategy implementation guideline that links company strategy to personal level. Therefore, the result of this study will be the strategy implementation guideline that links company strategy to personal level.

1.3   Thesis Outline

The extend of business challenge and position of case company's current strategy will be mapped with qualitative interviews of selected personnel of the company. This data collection together with collected strategy related documents forms the dataset for current state analysis.

The current state analysis will map out the company specific details of the business problem. The results of the current state analysis will be the strengths and weaknesses of company strategy and previous strategy implementation efforts. These discoveries will guide the selection of existing knowledge for further study. The relevant existing knowledge will be used to create a conceptual framework, which is guides the building of the proposal. The research objective, a strategy implementation guideline, will be first presented as an initial proposal and then validated by the case company. Necessary adjustments to the proposal will be made after the validation and then finalized as case company's strategy implementation guideline.

2   Method and Material

This section introduces the research and data collection methods that have been used in the study. The previously stated objective of the study 'to create a strategy implementation guideline that links company strategy to personal level', requires suitable research method to produce successful outcome.

2.1 Research Design

The research design of the thesis is presented in figure 1 and discussed in more detail in this subsection. This model of research design was selected based on the business challenge and current situation of the case company. The research design model was reviewed multiple times during the research work to assure that it produces the best possible outcome to address the business challenge.

OBJECTIVE
Create a strategy implementation guideline that links company strategy to personal level.

DATA
- Interviews (internal)
- Strategy timeline
- Strategy communication documents
- KPI sheets

Analysis of case company current strategy and previous implementation

Summary of current strategy

+/- of previous implementation

Existing Knowledge of strategy management
- Easily communicated strategy
- Strategy implementation measures
- Measuring by KPI's
- Follow-up mechanisms

Conceptual framework

DATA
- Workshop (internal)

Co-creating a strategy implementation guideline
- Build proposal based on conceptual framework and collected data from company personnel

Strategy implementation guideline – initial proposal

DATA
- Interview (company representative)

Feedback on proposed strategy implementation guideline
- Developments to proposal based on findings

Strategy implementation guideline – final proposal

Figure 1. Diagram of the research design.

The objective of this study was designed to address the business challenge of the case company. Previous strategy implementation efforts had not proven to be successful and the employees of the company did not have clear objectives that connected their efforts to the strategic level goals of the organization. The end-goal of the case company was to successfully implement the strategy into action. The objective of this study had to support the larger objective of the case company and at the same time be reasonably limited to the scope of master thesis work. Therefore, an objective of creating a strategy implementation guideline that links company strategy to personal level was formed to meet the challenge and scope. Strategy implementation guideline supports the work of the company management team in planning and putting into action the implementation of strategy. It also eases the implementation process in all levels of the

company if it is easy enough to understand. The importance of personal level objectives and role in company strategy was emphasized by picking it out to the research objective.

The case company had done previous efforts to implement the strategy in to action. This history of implementation and the current strategy provide valid information of the company environment and the research was designed to take these into consideration before choosing the base of existing knowledge for the study. Analysis of the current strategy documentation and qualitative interviews of selected employees of the company were chosen as methods of extracting strengths and weaknesses of the previous strategy implementation.

The information gathered from analysis of the company strategy and previous implementation efforts was used for current state analysis. The analysis discovered strengths and weaknesses of company strategy and previous implementation efforts. These discoveries guided the selection of the most suitable literature for this study. This collection of existing knowledge was used to form a conceptual framework for the thesis. The conceptual framework presents these four elements as parts of the strategy implementation guideline; company strategy crystallization, deriving strategy into implementation actions, measuring performance by setting KIP's and follow-up mechanisms.

The conceptual framework was presented to a selected team of individuals from the case company in a workshop. As representatives of divergent functions and administrative levels of the case company they were given an opportunity to give feedback of the conceptual framework. The feedback was then further processed as a team effort in the workshop. This gave an inside point of view of the threats and opportunities around the topics of conceptual framework. The conceptual framework and the data gathered from this co-creation was then used to create and initial proposal for the strategy implementation guideline.

To further improve the initial proposal, feedback from a case company representative was collected in one on one interview. This validation of the initial proposal gave guidance to adjust it to better fit the case company needs. The information collected in the interview acted as third dataset of this thesis.

2.2   Data Collection and Analysis plan

The data for this study was collected in three stages which include the current state analysis for dataset 1, building the proposal for dataset 2 and validation for dataset 3. The data was collected through interviews, collecting and analysing documentation related to previous attempt of strategy implementation, co-creation of the proposal in workshop and collecting feedback from the company management team in a focus group interview.

First dataset is concentrated on the previous efforts made in the case company to implement the strategy. Personnel of the case company were selected to be interviewed so that their experiences of the previous strategy implementation effort could be collected and analysed. There existed documentation related to this previous implementation effort and it was collected and collated to support the understanding of what had been done. This documentation was used also to form a timeline of the implementation effort.

Second dataset was the result of co-operation between selected individuals from the case company. They were presented the conceptual framework of strategy implementation guideline and curated into conversation related to the topic. The focus was to gather knowledge of how the guideline should take into consideration the case company environment and culture.

Third dataset was collected by interviewing company representative. The objective of the interview was to get feedback of the initial proposal. First the proposal was introduced to the interviewee and then discussed in detail to gain case company perspective on its usefulness. Written notes were kept during the interview to support the later readjustment of the proposal.

The data collection was planned in iterative manner after setting the research objective and forming the research plan. It was then reviewed in conjunction with research plan changes and supplemented along the way of gathering of the data. Table 1 presents the three data collection phases, the data types, sources of data, dates of collection with the approach, outcomes of the data collection and finally the purpose and focus of each data collection action.

Table 1. Data collection plan.

Data Round	Data Type	Data Source	Date & Approach	Recording	Purpose/ Focus
Data 1 **Current State Analysis**	Interview	Specialist Specialist Specialist Manager Manager CxO-level person	8.3.2017 Face 2 Face 8.3.2017 Face 2 Face 9.3.2017 Face 2 Face 9.3.2017 Face 2 Face 10.3.2017 Face 2 Face 10.3.2017 Face 2 Face	20 Mins: Rec 25 Mins: Rec 44 Mins: Rec 52 Mins: Rec 40 Mins: Rec 35 Mins: Rec	Root level experience Root level experience Root level experience Mid level experience Mid level experience High level experience
	Internal Documents	- Strategy communication documents - KPI sheets - Strategy timeline	Feb-Mar 2017 collection of documents Mar 2017 forming timeline based on documents	Transcribed	To gather knowledge of the previous strategy implementation process and the current state of the strategy implementation.
Data 2 **Building the Proposal**	Workshop	1 CxO-level person 3 specialists	30.5.2017	Written notes	To create the proposal in cooperation with selected individuals.
Data 3 **Validation**	Interview	Company representative	18.11.2017	Written notes	To gather feedback for the adjustment of the proposal.

Interviews of the first data collection phase were done face to face with six individuals from the case company. The selected persons represented the case company hierarchical structure. Three specialists from separate departments gave input from the grassroot point of view and how they saw the case company strategy and previous implementation efforts. Two managers were in a different position to review these efforts as they had been responsible in directing specialists in the company and received directions from the management team. The last person selected to give insight in these previous strategy implementation efforts was a person from the company management team. These six persons covered all the levels of company employee hierarchy.

The interviews were planned and conducted in the following manner. First the interviewees were contacted by telephone and asked if they would be willing to participate in the interview. After that they were send an introduction to the interview and date along with time and location of the interview. The interview introduction is presented in appendix 1: CSA interview introduction (in Finnish). The interviewees also had an opportunity to get familiar with the interview questions beforehand as they were send to them along with the invitation details of the interview.

The questions used in the interview mapped out the previous strategy implementation efforts, how person had understood the strategy, KPIs connected to strategy and how

the strategy implementation had affected the company every day actions. Example of the former one can be seen in the last interview question (translated from Finnish) "Describe how the company strategy has been realized in the case company?". Other questions that were used in the interview are presented in appendix 2: CSA interview questions (in Finnish). The interview procedure included the interviews questions and to support them some follow-up questions that were included in the interview note template. These follow-up questions were designed to make the interview more conversational and to deepen the knowledge gained from the interviews. One example of these follow-up questions is one that was used in conjunction with the previously mentioned question regarding strategy realization in case company (translated from Finnish) "How can the strategy realization be seen in action in the case company?". The follow-up questions along with the interview note template are presented in the appendix 3: CSA interview note template and follow-up questions.

Documents related to the case company previous strategy implementation efforts were collected and a timeline of these efforts was made based on the information. The steps in the timeline were numbered and these numbers were used to group the related documents. The list of documents that were collected is presented in table 2.

Table 2. Case company documents related to previous strategy implementation efforts. Case company name has been changed in document names to *Company*.

Name of document	Implementation step	Date	Description / Purpose	No. Pages
Company strategy timeline.docx	N.A.	15.3.2017	Document constructed based on other implementation documents	1
Company strategia – aamustartti.pdf	1	14.11.2012	Implementation event material	6
Company Strategiakartta.pptx	1	18.2.2013	Slideshow presenting the company strategy	6
CEO instructions for XOs.docx	1	16.2.2013	Document made from email, that was sent to company management team	1
Esimerkki Strategiamittarit_yritysmyynti.xlsx	1	18.2.2013	Examples of strategy related KPIs for sales	1
Lisäohjeita johtoryhmälle	1	18.2.2013	Instructions for company management team concerning strategy implementation	5
Pohja_ *Company* Strategiamittarit	1	18.2.2013	Strategy meters template	1
Company strategiataulukko v3.xlsx	3-6	7.3.2013	Strategy meters for KPV unit	1
Tietohallinnon strategiakartta.pptx	3-6	13.3.2013	Strategy map for company ICT	3

Tietohallinnon strategiataulukko v2.xlsx	3-6	13.3.2013	Strategy meters for company ICT	1
eemeli 2013.4.24.pdf	7	24.4.2013	Company internal newsletter describing the new organizational structure	2
Kehitys ja tuotanto strategiataulukko v2.xlsx	8	15.5.2013	Strategy meters for business unit	1
Kehitys jaYlläpito strategiataulukko v3.xlsx	8	22.5.2013	Strategy meters for business unit	1
Strategiakartta ja Mittarit 2013 Kehitys ja ylläpito.pptx	8	27.5.2013	Strategy map and meters for business unit	4
Tekniikan ja kehityksen strategiataulukko v2.xlsx	8	14.5.2013	Strategy meters for business unit	1
Tietohallinnon strategiataulukko v3.xlsx	8	8.5.2013	Strategy meters for ICT	1
Esimiespäivän palautelomake tietohalinto 2013_06_04.xlsx	9	4.6.2013	Survey form from manager meeting	1
Presentation instructions to managers	9	22.5.2013	Document made from email relating instructions to managers	1
Strategiakartta ja Mittarit 2013 Kehitys ja ylläpito.pptx	9	27.5.2013	Strategy map and meters for busines unit	4
Tietohallinto_esimiespäivä_2013_05_28	9	28.5.2013	Presentation of ICT	4
Presentation instructions for group leaders.docx	11	30.4.2014	Document made from email relating presentation instructions to strategy implementation event	2
Strategiapäivä 2014-05-05 ryhmä 4 esitys.pptx	11	8.5.2014	Strategy implementation event presentation for nominated team	2
Invitation.docx	13	May 2014	Document made from email invitation to companywide strategy implementation event	1
Company strategia 2014-2016.pdf	14	12.9.2014	Strategy communication set for manager event	16
Company tarjoamarakenne.pdf	14	12.9.2014	Company product portfolio	6
Tietohallinnon esitys_esimiespivä_2014_09_12.pptx	14	12.9.2014	ICT presentation for manager event	4
Workshop instructions for managers.docx	14	September 2014	Document made from email that was sent to managers before the event	1
Company Strategiakarttajalkautus ja keket.pptx	15	Februrary 2015	Strategy map and instructions for strategy implementation	6
Instructions for managers.docx	15	February 2015	Document made from email that was sent to managers	1
Pohja_ *Company* Strategiamittarit 2015.xlsx	15	12.2.2015	Strategy meter template	1
Pohja_ *Company* Strategiamittarit tietohallinto 2015.xlsx	15	12.2.2015	Strategy meters for ICT	1
Strategiakartta ja Mittarit 2014 Kehitys ja Ylläpito.pptx	15	9.3.2015	Strategymap and meters for business unit	1
Strategiakartta ja Mittarit 2015 Tietohallinto.pptx	15	9.3.2015	Strategymap and meters for ICT	1

| Tietohallinnon strategian toimenpi-teet v.1 2015.docx | 15 | 12.3.2015 | ICT stratey implementation efforts | 2 |

The collected data was analysed to find out the strengths and weaknesses of the previous case company strategy implementation efforts. This was done in three phases, which included; analysis of strategy implementation documents, analysis of strategy implementation actions and thematic analysis of interview data that connected the document based analysis into better picture of previous strategy implementation efforts.

The analysis of strategy implementation documents was focused on finding out if the material used to communicate the case company strategy was easy to understand and gave a crystallized view of the company strategy. The analysis also picked out if there was a clear and well instructed strategy implementation path for the company managers and employees to follow. These two views formed from the documentation were the bases of the strategy implementation efforts done in the case company.

The actions that were done to implement the company strategy were also looked for and analysed form the collected documentation. Strategy implementation timeline was created to offer better view of the process and to organize different documents into more coherent dataset. In the analysis of the previous actions things like the nature and interactivity of these were considered. Also, the timing of these actions gave a view on how the strategy implementation process progressed.

Interview data was important piece that connected the document based findings from strategy materials and actions to fuller picture of the entire process. Thematic analysis was used to find out dominant themes related to previous strategy implementation. Also, some of the interview questions were designed to match the questions that had risen from the document analysis, like the one (translated from Finnish) "What kind of strategy connected personal objectives you have had?". The results of thematic analysis are presented in current state analysis section of this thesis and especially in the Strengths and weaknesses of current strategy and previous implementation efforts subsection.

3   Analysis of case company current strategy and previous implementation efforts

3.1   Overview of Current State Analysis

The case company has done numerous strategy planning and implementation processes during its existence. The current state analysis of this thesis will focus on the time between 2013 and 2015. This period includes the introduction of new CEO to the case company, revisit to strategy planning based on previous work and strategy implementation efforts. Current state analysis will include analysis of the current case company strategy, analysis of the strategy deployment methods and key findings based on these. Understanding the strengths and weaknesses of the strategy implementation in the case company guided the selection of relevant literature and building of the proposal.

3.2   Analysis of case company current strategy

The company aims to become profitable by increasing the yearly turnover. This has been stated in the company strategy materials and has also been communicated verbally in numerous strategy implementation events. All other strategy objectives aim to fulfil this higher-level objective of becoming profitable. The other supportive objectives are; improving customer satisfaction, ease of buying, internal process efficiency, market visibility, differentiation, specialization and supporting the customer business needs. These objectives are connected to more detailed actions which will be discussed in more detail.

The user friendliness of services has been recognized as area that needs to be improved. This includes improving the stability of services. The aim is to improve customer satisfaction by implementing actions that improve user friendliness. Another area that is highlighted for notable change is the product portfolio. The objective of this change is to create more modular and easier to understand product suite with publicly available pricing. This should improve transparency and ease the buying process for customers. Other actions concentrated on the ease of buying are launching of online store, try & buy concept and finishing self-service portal development. These have also been noted to affect positively to customer satisfaction and internal process efficiency. Better visibility in the competitive market is pursued by starting significant digital mar-

keting initiatives. Another aspect of marketing is to differentiate from the competition which is sought by creating more specialized sales strategies that are aimed to different customer business segments. This also offer an opportunity to create more value for customers by recognizing their needs and fulfilling them with suitable solutions. Last of the stated actions if the improvement of internal processes and aligning the IT-system development to support these renewed processes. The aim is to increase the efficiency of internal operations.

The company statements can be formed into; mission, values, vision and strategy (Collis and Rukstad 2008). Collis and Rukstad also state that the strategy can be divided into three areas; objective, scope and advantage (2008). The case company strategy was analysed in these three areas to create conclusions on how well it performed in each. The analysis also covered the vision statement of the case company.

The vision of the case company is easily recognizable even though it has not been stated as such in the latest strategy materials. Making the company profitable is the main objective of strategy efforts and it is clearly communicated. Even though the vision is clear it does not reach far in the future and describes the sought state after one to two years. What is the vision of the company after this stays unclear.

The strategy objective of the case company has been clearly stated for the next two years. Making the company profitable and the planned level of profit is communicated along with sales growth targets. The growth target does not however offer a view of the market share of the case company. This leaves also out the market share position and accordingly role of the company. The ways to reach these goals are vaguer and strategy materials point out actions previously mentioned in this chapter that are connected to strategical goals. The connection between these actions and the goals is not clear and has not been opened for the viewer to understand them better. These actions are rationalized with secondary business area trends. The potential growth strategy roles are not mentioned in strategy materials. These are for example; organic development, strategic alliances and mergers and acquisitions (Johnson et al. 2013).

The strategy scope can be divided in to three separate areas; what and to whom the company offers its services, where is the offering focused geographically and the vertical integration (Collis and Rukstad 2008). These areas have been defined and stated in the company strategy materials. The current product portfolio is described, and the

desired state portfolio is defined. Even though the current portfolio is marked in the materials as narrow it is quite diverse and not so easily perceived. The customer target segment selection is analysed in the strategy materials and the selection has been done according to customer personnel size. This selection criteria are easily communicated and can be used effectively to guide the lead acquirement process of the case company. The selection could be improved later by connecting it to the strategic objective of creating customer business segment oriented sales strategies. Successes and failures in this area could offer guidance in defining even narrower customer target segment. The geographical area of the offering is not defined in the strategy materials. The case company's operations are almost exclusively in Finland and since expansion to other areas has not been communicated as part of the strategy work it is reasonable to conclude that current operations area will be maintained.

The strategy advantage is weakest area of the case company current strategy. The materials include Porters five forces analysis (Porter 2008) with thoughts into competitive rivalry, bargaining power of suppliers, bargaining power of customers, threat of new entrants and threat of substitutes. These however are covered in higher level and are not broken down into more in depth analysis. Also, the connection between these elements and planned strategic actions of the case company are not made clear. The customer target segment can be connected to competitive strategy since it recognizes the competitive environment and guides the case company customer target segment accordingly. The competitive strategy does not point out any key competences of the company that would support the implementation of strategical actions. This together with the absence of clear competitive strategy choices leaves the ways of realizing the strategy objectives unclear.

3.3   Analysis of case company current strategy deployment mechanisms

The case company has previously done efforts in implementing strategy into action. Because of the long history of the company there has been numerous strategies and efforts in implementing them. This current state analysis focuses on efforts made between 2013 and 2015. This period offers a view of implementation efforts for one strategy and its iterations. To map out the implementation efforts a timeline of events was made based on strategy implementation related documents. This timeline was then used to collate the documents into event based groups. Interview data of selected

company persons were used in conjunction with collected documents to form better view of previous strategy implementation efforts.

Case company previous strategy implementation events can be divided to four categories:

- Companywide strategy communication and implementation events
- Company management team implementation events
- Manager level planning and implementation events
- Management team member and reporting manager implementation events

The implementation efforts have been done via mixed methods. Companywide strategy communication has been used to publish company level strategy. Examples of this kind of communication are CEO briefings for whole company and company strategy event. Waterfall type method in which strategy is communicated from different company hierarchy to next has been used for defining respective hierarchy level strategy action details, objectives and meters. These levels are company management team, managers operating under the management team and team meetings headed by respective managers.

The strategy communication events have been relatively sparse and clear instructions on how to communicate the strategy in the earlier mentioned company hierarchy levels have been missing. This have resulted in diverse communication methods and frequencies between company teams. Also, the strategy communication events have not been interactive.

Strategy related meters have been defined to three company hierarchy levels. These meters were designed from top down and communicated according to company hierarchy levels. The planning of these meters and communication along with company hierarchy has not been interactive. Clear and well governed follow-up mechanisms of these meters have been missing. Hence the realization of the objectives of these strategy meters has been somewhat unclear.

3.4   Strengths and weaknesses of current strategy and previous implementation efforts

The case company current strategy and previous strategy implementation efforts were analysed based on the collected documents and company personnel interviews. The interview data was analysed via thematic approach to single out themes that could be connected to strengths and weaknesses.

One of the significant strengths of previous strategy implementation efforts was the crowdsourcing approach that had been used in planning the strategy. Several people outside the company management team had the opportunity to participate in this planning phase. The crowdsourcing approach was also used in later strategy planning action which was not included in the time scope of this thesis analysis. In overall people who had the opportunity to participate in the planning of company strategy were more informed on the contents of strategy and motivated in the change process. One interviewee remembers specific strategy planning event in this way (translated from Finnish and event location removed) "I remember well that event. The start of it was excellent. During that day and afterwards we went quite well through it [strategy] and had wide participation in preparing the work [strategy planning]".

Another major strength was the way new products were aligned with strategic goals. They included qualities like self-service and public pricing which were part of the company strategic goals. Current products were more stagnant in the view of these strategic goals.

Third notable strength that could be detected from the thematic analysis of interviews was the companywide strategy communication methods. This was effective way of introducing information to all personnel at the same time. Nevertheless, the results of communicating the strategy were not satisfactory. This will be discussed in more detail in the weaknesses section this chapter.

Other identified strengths were waterfall method of implementing KPIs, enthusiasm in the start of strategy planning, internal work of management team and decision agility of the management team. This however were not as dominant as the three prementioned strengths. The emphasis of different current strategy strengths is presented in figure 2. Current strategy strengths.

Figure 2. Current strategy strengths.

The weaknesses of current strategy and previous implementation efforts were also analysed based on the collected documents and interview data of selected case company personnel. The same thematic analysis was used to root out occurring weakness related themes from the interview data. It should be noted that weakness related themes occurred four times more often than strength related themes. This indicates that development efforts in the strategy related work is needed.

The three most often mentioned weakness related theme were unclear strategy, non-continuous implementation process and non-interactive action planning. Other noticeable weakness related themes were missing connection between strategy and actions, failed strategy implementation, missing and unrealistic KPIs.

One of the most noticeable weakness related theme was that the case company strategy did not present itself as clear and easily understandable. The Collis and Rukstad's three strategy areas; objective, scope and advantage (2008) can be found in the strategy communication materials but they are not easily detected because of the form of the communication presentations. There is no single diagram that presents the case

company strategy in one view. Instead the information is available in multiple pages that contain more information in areas not directly related to core company strategy. There is also some shortcoming in the content of the strategy for example the competitive strategy of the company and ways to reach strategic goals. These have been discussed in more detail in chapter 3.2 Analysis of case company current strategy. This form of the communication material and the way it has been communicated has resulted in confusion of the content of the strategy itself.

The form of implementation process of the case company strategy has not been easily detected from the collected materials and interviews. One of the reasons for this is that the implementation process has not been continuous. The strategy timeline that was constructed based on the materials gives a view of strategy related events during the scoped period. This is supplemented by the interview data which confirms that the implementation process has progressed uneven and in even sporadic manner. There is evidence of planned methods of communicating the strategy in waterfall type manner and action planning events that follow the communication. There however has not been systematic follow-up procedures that would have supported the implementation of these planned strategy actions. Any evidence of follow-up measures has been isolated and short-lived in the timespan of analysed strategy actions.

The overall responsibility of the company strategy usually belongs to the board of directors who then delegate the strategic decision making to the CEO (Johnson et al. 2013). The strategy work from here on to all the necessary levels of company do not have to be planned in top down manner. The interactive nature of some case company strategy planning was clearly a strength. This interactive way of doing the strategy work has not however been used in the action planning phase of the strategy implementation. This has been most common in the department level strategy action planning. In the team level some interactive planning sessions have been done. One of the most characteristic non-interactive part of the action planning has been the setting of the KPIs. The KPIs have been set before the actual action planning and they have been given top down to all company hierarchy levels. This has resulted in another strategy related weakness of actions not related to the company strategy. Hard to understand KPIs and planning the action after setting the KPIs have produced action plans that are hard to connect to the company strategic goals.

Strategic goal related KPIs form one weakness area. For one part the KPIs have been unrealistic from the employee point of view. This kind of KPIs do not motivate and guide actions as well as KPIs that seem more realistic to achieve. Some teams seem to have missed their KPIs all together or at least for some part when asked of how their KPIs are helping to achieve the company strategic goals. These KPI related weaknesses and all the previously mentioned strategy related weaknesses indicate that the strategy implementation process has not been fully successful. In this view building the strategy implementation guideline for the case company is justified and even necessary.

Figure 3. Current strategy weaknesses.

All the strategy related weakness themes and their proportions compared to each other have presented in the figure 3. Current strategy weaknesses.

3.5   Key Findings of Current State Analysis

As the analysis of collected strategy related documents and interview data has pointed out the case company strategy implementation has not been fully successful. Even though there are notable strengths that include crowdsourcing activities and success-

fully aligned new products, the weaknesses are more dominant and range the whole spectrum of strategy implementation areas.

The areas that need to be addressed in the strategy implementation guideline can be divided into two categories; strategy that is easily communicated and necessary steps to implement the strategy into action. Since the objective of this study is strategy implementation guideline the forming of company strategy and hence the quality of the strategy itself is not in scope of this study. Nevertheless, it plays so significant role in the implementation of strategy that it cannot totally be overlooked. For this reason, part of the existing knowledge study will concentrate on forming easily communicable strategy. The focus of the existing knowledge study will however mainly concentrate on strategy implementation and all the necessary steps to ensure that the implementation will be successful. Some of the focus areas of strategy implementation are; combining strategy goals with actions, planning of strategy related KPIs and making sure that the strategy implementation is continuous process.

4   Existing Knowledge of strategy implementation

4.1   Overview of existing knowledge

The objective of this study, creating a strategy implementation guideline for medium sized ICT service company and the weaknesses that were recognized in the current state analysis, guided the selection of existing knowledge to find out the relevant existing knowledge. There is a vast amount of existing knowledge related to strategy creation and implementation. As stated in the last chapter of current state analysis the scope of this study is not to find out the ways to create company strategy but instead to make sure that the already created strategy will be implemented successfully in to action. This scoping guided the selection of existing knowledge and one of the themes that were looked for was the easily communicated strategy. The other and more significant theme that were looked for in the existing knowledge was the strategy implementation measures. This theme included topics like planning of strategy related actions, setting KPIs and ensuring that the strategy implementation process is continuous.

4.2 Easily communicated strategy

Implementing strategy into action may often prove to be challenging (Cândido and Santos 2015). There are many reasons for this and some of them have been stated in current state analysis of this thesis. One important part of strategy implementation is the strategy itself. The structure and contents of the strategy should be something that can be implemented into action in the current organizational environment. The existing knowledge on strategy is quite vast and contains many different models to form a strategy for organizations. Instead of conducting review of different strategy creation models this study is focused on one quality of the strategy based on findings in current state analysis. That quality can be described as easy to understand or simple form of strategy. It is very important for the success of implementation that the strategy is easily understandable (Collis and Rukstad 2008). This does not only mean that the strategy should only be understood by the authorities who created it. It should serve all personnel of the organization. Collis and Rukstad even go on and state that:

> They [leaders of firms] fail to appreciate the necessity of having simple, clear, succinct strategy statement that everyone can internalize and use as guiding light for making difficult choices (2008, p. 84).

The structure of organizations strategy has a role in how well it can be understood. If the strategy is presented in obscure form for example without easily recognizable objectives and scoping of actions, it is likely to be misunderstood. Also changing the form and presentation of the strategy and not offering continuation and logic in its communication may hinder the implementation efforts. There are several ways to present the strategy and one popular way is to state the organizations mission, values and vision along with the strategy elements (Collis and Rukstad 2008). These four elements also describe the organizations purpose as Montgomery suggests (2008).

The mission statement and strategy should not be confused with each other. The mission is more emotional statement that describes the culture of organization, when the strategy describes wanted actions (Gadiesh and Gilbert 2001). Further on the mission helps to clarify the reason for organizations existence (Johnson et al. 2013). A speculative question of "what if the organization would not exist?" can be used to understand what the mission statement should answer. Johnson et al. differentiate organizations values from mission by describing them as guide that describes the organizations way of doing things in core level (2013). When the mission answers the question "why we

are here?", the values should answer to "how are we going to do this?". Values are something that are more constant part of organisations strategy as well as mission. They give the organization constant set of moral guidelines to follow.

Vision has a key role among the organizations statements. It gives a purpose and preferably a time frame for gaining that purpose, or objective. The purpose itself can be something like "we will double our profits", or "we will gain 40% market share". The purpose, or objective itself should not be enough. Collis and Rukstad (2008, p. 84) state that `The definition of the objective should include not only an end point but also a time frame for reaching it.´. This gives the actions more focus in relation to the objective. Collis and Porras take the definition of vision even further by presenting the vision framework (1991). They see the vision containing guiding philosophy and tangible image. The guiding philosophy is formed from core beliefs and values and the purpose. The tangible image contains mission and vivid description. This framework combines mission and values into the organizations vision. As such it conflicts with other available organization statement models even though it contains valuable knowledge to support the understanding of the topic. One of their vision example that points out valid but imprecise vision statement is about start-up companies urge to survive stabilise their business. This is especially suitable example for the case company and this study.
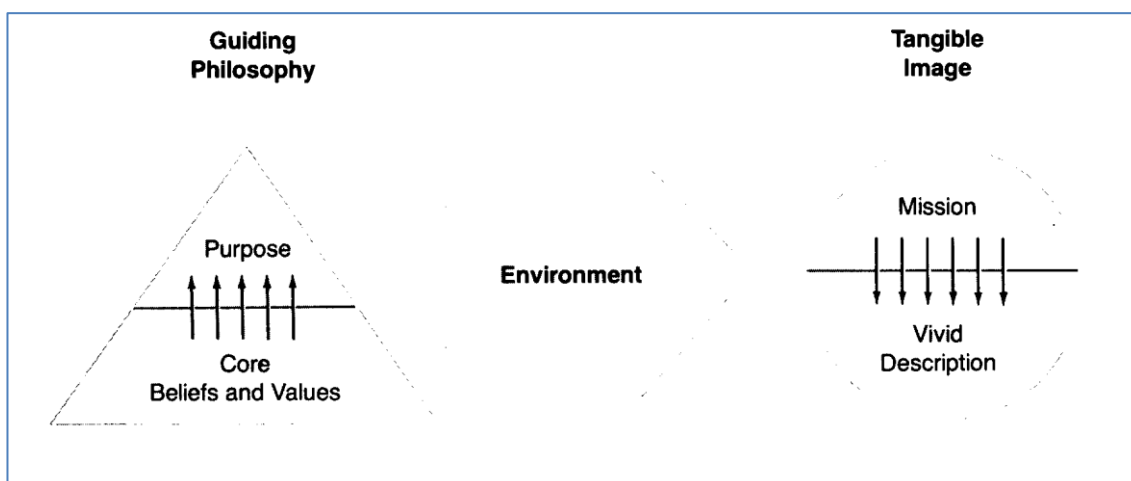

Figure 4. Organizational Vision (Collins and Porras 1991, p. 34).

The three organization statements mission, values and vision are complemented by the strategy statement, which brings concreteness to the equation. The strategy statement itself can be expressed under three headlines; objective, scope and advantage (Collis and Rukstad 2008). As stated earlier these three parts of the strategic statement

should be as concrete as possible to guide the actions of organization. The strategic objective should describe measurable outcome that is desired (Johnson et al. 2013). The fact that is should be measurable differentiates it from other organizational statements but does not mean that mission, values and vision should be too indistinct. Collis and Rukstad say that `A strategic objective is… the single precise objective that will drive the business over the next five years or so´ (2008, p.85). This view also adds the time frame for reaching the objective which is important part of setting the objective.

Scope and advantage or organization take into consideration the activities that organization should do to reach its strategic objectives. Porter sees the activities or organization as parts of the competitive advantage (1996). Collis and Rukstad rely on Porter's theory when they explain the organization's advantage and suggest also that the customer value proposition forms another part of the whole (2008). Because these two theories overlap in some areas and explain some matters differently they both are covered here individually.

According to Collis and Rukstad scoping of the organization is formed from three choices: customer or offering, geographic location and vertical integration (2008). Decisions between these three vary in importance depending on the situation and environment of the organization. Finding out which decisions are the most important for each organization is as important as making the decisions in the first place. Significant part of making the decisions is also the ability to decide what not to do (Collis and Rukstad 2008). The combination of these decisions should support defining the advantage of organization. The advantage crystallizes the uniqueness of organization among the competition. Collis and Rukstad sees the advantage as the sum of customer value proposition and set of unique activities, or unique combination of activities (2008). The customer value proposition can be mapped out with value proposition graphic like in figure 3. The customer value proposition should give a clear view of the reasons for customer to choose organizations products or services.
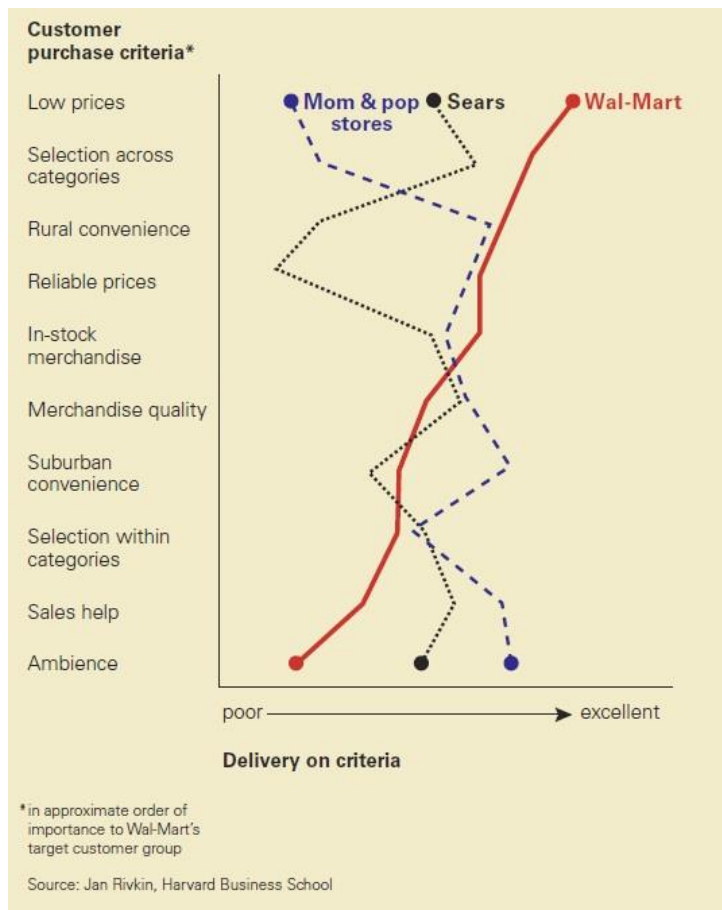
Figure 5. Wal-Mart's Value Proposition (Collis and Rukstad 2008, p. 87).

The choices of unique activities or unique combination of activities is connected to the customer value proposition. This is where Collis and Rukstad rely on Porter's activity-system map and theory (Collis and Rukstad 2008; Porter 1996). The activity-system map will be explained in next section along with Porter's strategy theory.

Porter's approach to strategy consists the earlier mentioned unique activities and strategic positioning (1996). His view of the topic is crystallized in sentence `strategic positioning means performing *different* activities from rivals' or performing similar activities in *different* ways´ (1996, p. 62). He goes on underlining that in many cases the operational effectiveness has replaced the role of strategy and managers tend to focus on optimizing the operational effectiveness instead of making strategic choices. One of the significant strategic choices is the strategic positioning. These Porter divides into: variety-based, needs-based and access-based (1996). Variety-based positioning means choosing products or services that form a unique competitive advantage. This differs from the needs-based positioning which focuses on the customer segment and the needs of that segment. The third positioning choice is access-based, and it can be re-

lated to geographical area or other limiting factor that affects the access to customers. One example could be online-selling which limits the access to only those customers who have access to internet. Another aspect of strategy that Porter introduces is combining the strategic activities into unique fit that creates competitive advantage and sustainability (1996). This strategic fit can be planned and described with Activity System Map of which an example is presented in figure 4 (Porter 1996).
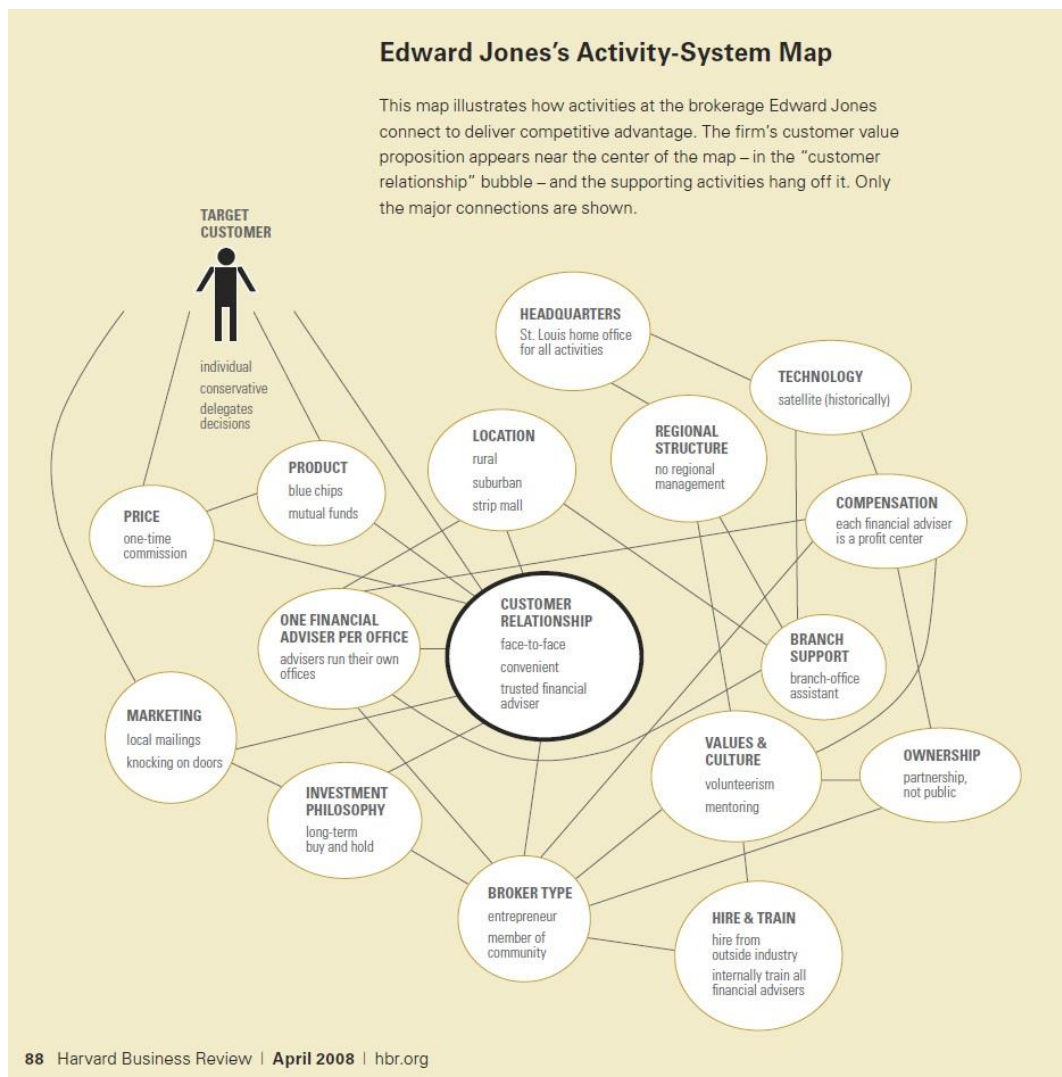
Figure 6. Example of Activity System Map (Collis and Rukstad 2008, p. 88).

The objective of existing knowledge exploring in this study is to find out how to make easy to understand strategy. After exploring different optional structures to describe organization's strategy there is one more aspect to consider. This may prove to be even more difficult than making strategic choices of positioning or unique activities. However, succeeding in this part of the strategy planning may be an evidence of thorough strategy work. The last piece of organization's strategy is condensing it into easy

to understand and remember sentence or two. Collis and Rukstad say that the development of the statement should be done in co-operation with all levels of organization (2008). They also stress out the importance of making the statement short and to the point with complementary short descriptions of different elements. Porter points out the need for a clear intellectual framework to guide strategy (1996, p. 77). One theory that goes on even further in pressing the importance of pitchy strategy statement is Gadiesh and Gilbert's strategic principle (2001). They suggest that organizations should compress their strategy into one and easy to remember phrase. The importance of this highlighted in the communication of strategy and in guiding the multiple daily choices organizations people do as part of their work. Gadiesh and Gilbert underline the importance of strategic principle in stating that:

> The distillation of a company's strategy into a pithy, memorable, and prescriptive phrase is important because a brilliant business strategy, like an insightful approach to warfare, is of little use unless people understand it well enough to apply it – both to anticipated decisions and unforeseen opportunities (2001, p. 74).

Strategic principles can be seen in action in many companies even though they may not call them by that name. Examples of efficient strategic principles can be found in organizations that were build up on those principles (Gadiesh and Gilbert 2001). The importance of these principles rises in the high pace and changing competitive environment. Gadiesh and Gilbert recognize another group of successful strategic principle applying organizations in the ones who have made them in times of major crisis and succeeded in gaining competitive advantage by doing so (2001).

4.3   Strategy implementation tools

Creating an easy to understand strategy for organization is merely a start in the strategy process. In some cases doing this first part is mistaken to be the whole process and rest of it is left with less attention (Beer and Eisenstat 2000). The strategy process can also be seen as one time event, but it should be more constant and continuous cycle like Sull argues in his research (2007). Taking strategy into daily work of the organization is the next step of the strategy process. The strategy objectives need to be linked into concrete actions that drive the organization towards them. Assuring that these actions are performed and that they affect positively to reaching strategic goals, can be

supported by measuring them. This section concentrates on the development steps of strategic goals into organizations actions.

Successful strategy execution may prove to be challenging (Neilson, Martin and Powers 2008) and need support from robust framework or management system. Norton and Kaplan describe the needed management system as a whole that contains the processes and means to perform the strategy process (2008). As one possible solution they introduce the Closed-Loop Management System that connects the organizations operative actions to strategy (Kaplan and Norton 2008).
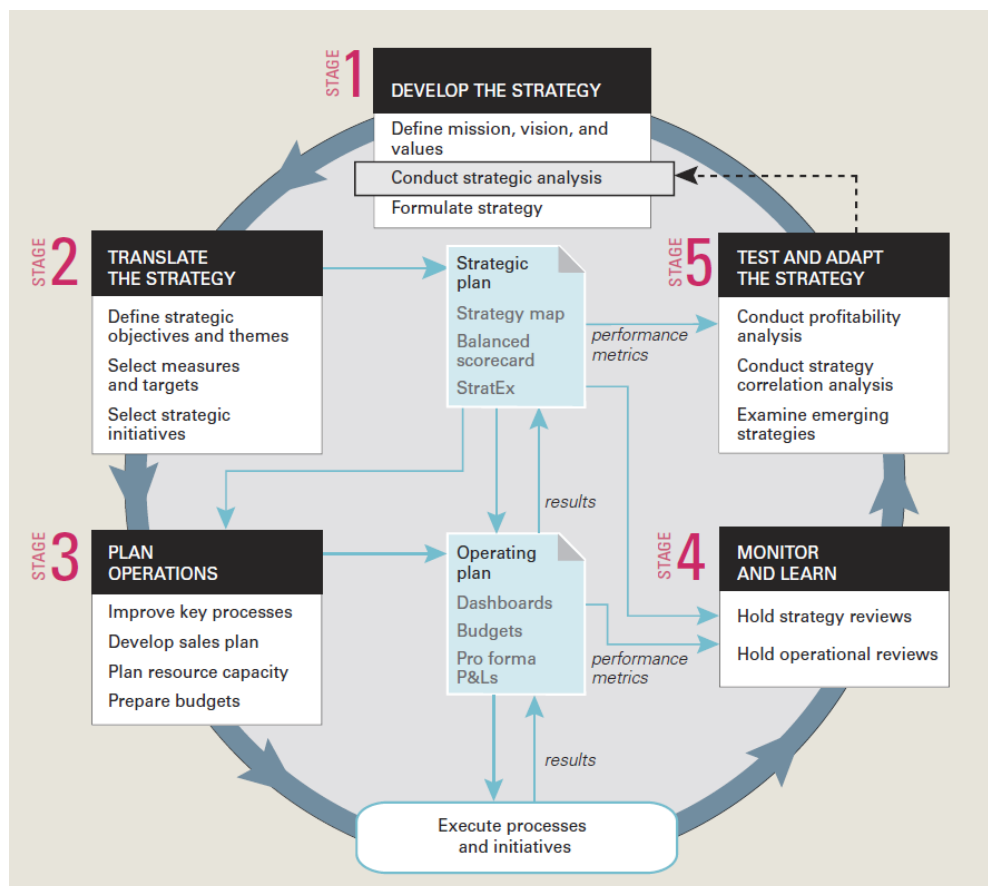
Figure 7. Closed-Looped Management System (Norton and Kaplan 2008, p.65).

This system contains five steps, which are; develop the strategy, translate the strategy, plan operations, monitor and learn, test and adapt the strategy as illustrated in the figure 5. Closed-Looped Management System. The first step of the Kaplan and Norton's management system, which concentrates on developing the strategy, has been already covered as general topic in the previous section of easily communicated strategy. Second step of translating the strategy relates more directly to the implementation measures of strategy that are under discussion in this section. Organization's strategic

objective as such is planned as part of the strategy development process, but breaking it down into more specific strategic objectives and interconnected measurements is important for successful implementation (Kaplan and Norton 1996).

One efficient tool for presenting strategic objectives and their interrelationships that Kaplan and Norton offers is the strategy map (Kaplan and Norton 2004). Strategy map has four perspectives to strategic goals; financial, customer, process and learning combined with growth. These are usually presented as horizontal layers with financial perspective at the top. The concept of these perspectives were originally introduced by Kaplan and Norton as part of their Balanced Scorecard proposal (1992). The four per-spectives of strategy map describe the value creation chain of the organization. The strategy map can be developed for various levels of organization so that the objectives are connected to concrete actions related to that organizational unit. Another aspect Kaplan and Norton have later introduced to strategy maps is the strategic themes that form vertical connections between the horizontal strategy perspectives (2008). These themes can present different time perspective for strategic goals and offer an oppor-tunity for customization in for example complex business environment.
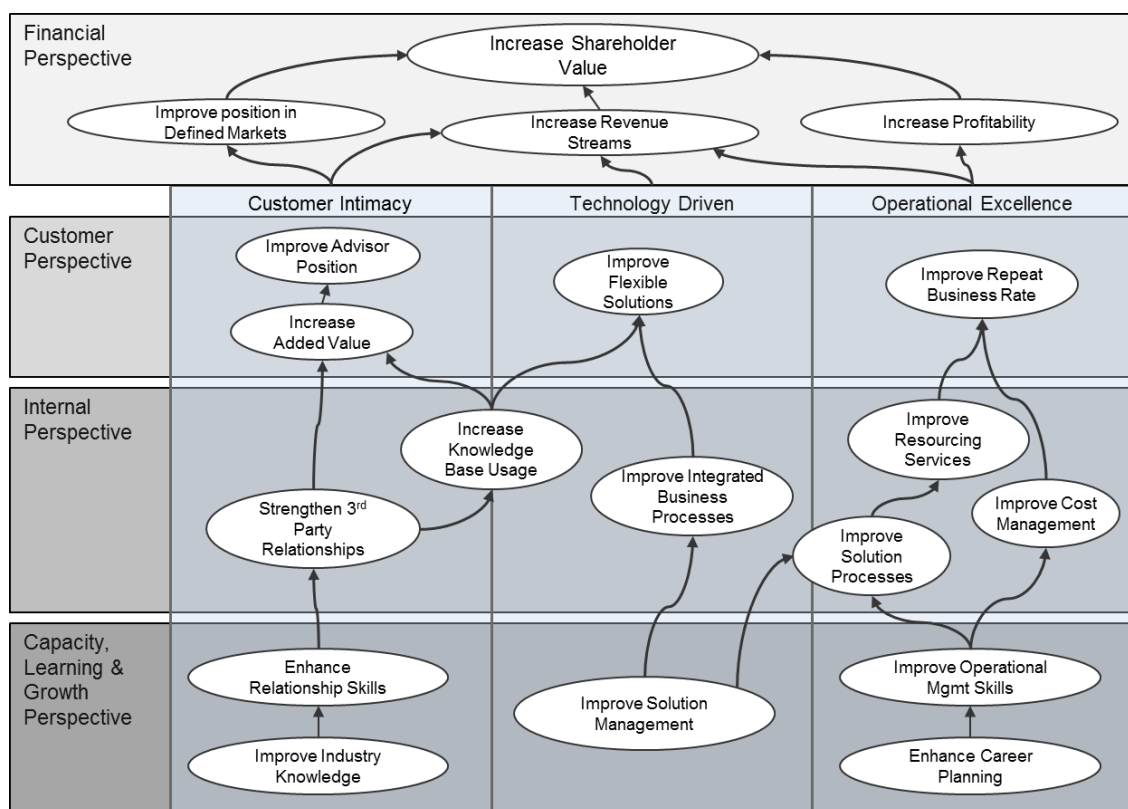

Figure 8. Generic strategy map template with themes included.

Utilizing a tool like strategy map in the implementation of strategy is not enough in it-self. Other factors like management style and communication have also an important role in the success according to Beer and Eisenstat (2000). They identify that an authoritative and hierarchy heavy management style can be as disruptive for the strategy implementation as well as vague and responsibility shy management. The authoritative management style does not utilize the potential of team and does not create co-operative environment for action planning (Beer and Eisenstat 2000). Furthermore responsibility and conflict shy managers do not give enough direction for their team and leave accountability structures without support (Beer and Eisenstat 2000).

According to study by Neilson, Martin and Powers strategy execution can be aided by recognizing and putting effort to the most influential themes of organizational qualities (2008). They conducted an online assessment that resulted in 125000 professional profiles for analyses. From this database Neilson, Martin and Powers deducted 17 organizational qualities of importance and themed under these topics; information, decision rights, motivators and structure. The importance between these themes varies and according to the study `decision rights and information are far more important – about twice as effective – as improvements made to the other two [qualities]´ (Neilson, Martin and Powers 2008, p. 62). Focusing on qualities under these two themes may produce better effects on strategy implementation than activities on the other ones. Even so, for some reason organizations often follow the strategy planning process by planning the re-organization of the structure, which has minor impact on successful strategy implementation compared to qualities under information and decision right themes (Neilson, Martin and Powers 2008). Decision rights is inherently connected to the management style of the organization and it was briefly discussed previously in this section. Under the information theme Neilson, Martin and Powers single out organizational quality in which the informational flow within the organization is unhindered regardless of the organizational structures (2008). This and other qualities related to organizations information can be collected under the notion of communication.

Several researches have recognized the importance of communication as part of the strategy implementation process. Beer and Eisenstat call for open communication between organizational hierarchy as well as interactive nature of the communication (2000). They continue by underlining the importance of the cooperation between management team and the rest of the organization by means of interactive communication and shared actions. The interactive nature of communication is also linked to the man-

agement style discussed previously. Instead of pouring down information of decisions in top down manner the managers can invite various levels of organization in to conversation before the decisions are made. By involving wider selection of people in dialogue more information is available for decision making. This also gives employees a way to be connected in the decision-making process and the outcomes. Sull encourages managers to make promises in his research, as a way of aiding the strategy implementation (2007). He continues that promises that most likely have an positive effect should have these qualities ` They [promises] are public, actively negotiated, voluntary, explicit and linked to corporate priorities´ (Sull 2007, p.35). One example of publicly made promises is scrum meetings that are popular in IT industry. It incorporates short meeting cycles with public promises to streamline the development process. These promises may be an effective way of enhancing the over communications of organization. One viewpoint to communication within the organization is the content of conversations. Norton and Kaplan warn about concentrating to operative topics and especially challenges in within the operations as a potential risk for the strategy implementation (Kaplan and Norton 2008). In their opinion the internal communications should also include successes in strategy related actions and combine the operative and strategic discussions to more productive organization wide communication practice.

One aspect of implementing strategy into action is its effect on the operative side of organization. Norton and Kaplan see that the necessary steps for operational planning are; development of operative processes, planning the sales, resource management and budgeting (2008). Due to the scoping of this study the actual operative planning of organization will not be discussed in further detail, but the importance of it as part of the strategy implementation is recognized.

4.4   Measuring by KPIs

When the organization reaches the stage where they have planned their strategy and mapped out the strategic goals on all necessary organization levels, the next step is to set up a measuring system. The measurement system can be viewed as part of the larger management system (Eckerson 2010; Kaplan and Norton 1996). The previously discussed challenges in planning the strategy and translating it to objectives and actions are also present in setting up the measurement system. Hammer manifests these challenges exceptionally well:

> Deciding what needs to be measured is something of a science; deciding how to measure, however, remains an art, since, in general, there are many different ways of putting a number on a phenomenon that has been determined to be worthy of measurement (2007, p.26).

Some of the caveats in setting up measuring system are that they do not measure the right thing, or that they tend to be too complex to be understandable (Hammer 2007). One of the risks of non-working measures and failed management practices to support it, is that employees try to either ignore the measures or manipulate them in order to produce image of success (Eckerson 2010). Eckerson warns organizations in his research to avoid this by concentrating on the effects of metrics to the motivation of employees (2010).

One of the most popular measurement systems is Kaplan and Norton's Balanced Scorecard (1992). It introduces four different perspectives for measurement; financial, customer, internal and innovation and learning. These same perspectives are part of the strategy map that was discussed in the previous section of this study. The original idea of these perspectives was to concentrate the measures, and strategic objectives, to most important aspects of the organizations strategy (Kaplan and Norton 1992). There however have been criticism that these viewpoints are no sufficient for today's organizations (Neely, Adams and Crowe 2001). Nevertheless, the balanced scorecard continues to be one of the most widely adapted measurement and strategy managements practises.

One of the key ideas of balanced scorecard is to give broader thought to organizations critical measures in one unified view (Kaplan and Norton 1992). Combining measures in one scorecard makes it more difficult to overlook their effect on each other. Hammer also sees the risk of limited scoped measurements and sub optimization in his research (2007). Therefore, one of the prominent features of measuring system is the transparency between organizational boundaries and processes. Another original ideas of Kaplan and Norton's scorecard proposal was to move the focus of measurement from organizational control mechanisms to strategy (1992). Even though the balanced scorecard and measurement system in general offers an tool to guide the organizations operative activities, it keeps the strategy in spotlight, just as Porter suggests in his research (Porter 1996). In other words the balanced scorecard offers a way to connect the organizations actions to their strategy (Kaplan and Norton 1996).

As stated earlier the balanced scorecard guides managers to plan their measures through four perspectives; finance, customer, internal and learning. These four perspectives are given a set of goals and respective measures that indicate the progress towards completing the goals (Kaplan and Norton 1992). The importance of measuring the progress is noted in their research and can be seen in their later statement `We believe that if you don't measure progress toward an objective, you cannot manage and improve it´ (Kaplan and Norton 2008, p.68). As in the strategy maps these objectives can also be mapped to strategic themes that cross the perspectives and offer another view on the link between objectives. Themes help to identify which planned operative actions are linked and may potentially contradict each other in worst scenarios (Kaplan and Norton 2008). Eckerson also sees the importance of balanced scorecards as tool to manifest the strategy in to objectives, their respective measures and operative action plans (2010). He also sees the balance scorecards as a communication tool to help inform and involve personnel with strategy.

Other measurement and strategic management systems have emerged after the publication of Kaplan and Norton's balanced scorecard. One of them is the performance prism (Neely, Adams and Crowe 2001). In their proposal for alternative management system for balanced scorecard Neely, Adams and Crowe claim that modern organization cannot be restricted to the original four perspectives (2001). They continue by highlighting the importance of recognizing other stake holder in measurement and their role in contributing to the success of strategy. Last of their statements is that measurement tools like balanced scorecard does not take into account the necessary operative changes that are required to meet strategic objectives (Neely, Adams and Crowe 2001). The performance prism offers five different viewpoints for measurement; stakeholder satisfaction, stakeholder contribution, strategies, processes and capabilities. It tries to identify the important stakeholders of organization and their respective needs (Neely, Adams and Crowe 2001). Even though the performance prism offers good advice on the importance of different stakeholders, as a framework it does not seem to be as easy to grasp as balanced scorecard and will not be used as such in the following stages of this study.

Eckerson divides what he call strategic dashboards into two type; balanced scorecards and management scorecards (2010). Balanced scorecards refer to earlier mentioned Kaplan and Norton's system and management scorecards refer to all the other availa-

ble variants. The main differences according to Eckerson is the usage of strategy map which is part of the balanced scorecard system (2010). Eckerson also introduces the concept of performance dashboards, which contain the strategy related scorecards and operationally oriented dashboards.

Regardless of the chosen measurement system, there are some things to consider when planning the targets and measurements. For one the terminology should be clear for all participants so there will not be misunderstanding during the planning or usage of them. According to Eckerson `A metric that measures business activity against a goal is called a performance indicator´ (2010, p.198). He continues explaining performance indicators by dividing them to outcome metrics and driver metrics. Outcome metrics tend to interpret the results of past events. Driver metrics give view to the actual operative actions that are integrally connected to results, which again are measured with outcome metrics (Eckerson 2010). Eckerson also acknowledges a third and widely used concept of key performance indicator, or KPI. These, he says, have a wide impact on the organizations success and differ in that from other performance indicators (Eckerson 2010). Another important aspect of measuring are the targets that are connected to each metric (Hammer 2007). Hammer highlights in this research that each metric should have a named responsible person, or persons, who track the level of metric compared to its target and act in appropriate way if there is a gap between them (2007).

The forming process of performance indicators and targets is another matter of consideration. One of the popular ways and especially when using the balanced scorecard system, is to cascade the objectives along with organization hierarchy levels, while maintaining the link between different levels (Eckerson 2010). The objectives may differ somewhat between the levels, but the connection should be found. Performance indicators however may vary because of different activities performed in each organizational level (Eckerson 2010). These performance indicators can be grouped under themes like mentioned previously and one way to form the indicators is to nominate team for each theme and let them create the indicators. Using a group of people to do this harness more knowledge and opinions for the work. The results of teams should be assessed by the one who are responsible for reaching the targets of given performance indicators (Eckerson 2010). In some cases, the same people will be involved in designing the indicators. The important idea is to involve more people in the creation process (Eckerson 2010; Kaplan and Norton 1996). The involvement of more people in

the process also serves the strategy communication. According to Eckerson the score-card is convenient tool to communicate the organizations strategy for all personnel especially if used regularly (2010). Hammer has summarized some of the most usual caveats of setting performance indicators and targets in his report `The 7 Deadly Sins of Performance Measurement´ (2007). These are gathered and explained in table 3.

Table 3. The 7 Deadly Sins of Performance Measurement (Hammer 2007).

Sin	Explanation
Vanity	Setting performance indicators that are designed to give agreeable results instead of realist view
Provincialism	Focusing on one's own area of responsibility while setting performance indicators regardless on the effect on other units
Narcissism	Disregarding customer's view and focusing on own view while setting the performance indicators
Laziness	Not giving the measure process enough attention due to the assumption that the knowledge of what should be measured is ready
Pettiness	Focusing on too small part of the measured area and losing sight of the whole
Inanity	Not considering the impact of performance indicators and targets to actions of employees and possible manipulations.
Frivolity	Disregarding the importance on measurement and targets in first place.

To summarize this section, designing performance indicators and respective target levels is not an easy task and should be given enough attention. It is highly important to set performance indicators that genuinely guide the actions towards completing strategic goals. Also, the target levels of performance indicators should motivate people to pursue them with true intent and without dishonesty.

4.5   Follow-up mechanisms

The planning of strategy that can be easily communicated to the organization and implementing management systems that contains strategic goals and performance indicators with respective target levels are vital steps in implementing strategy. These however are not enough if left without proper follow-up mechanisms (Hammer 2007).

The continuous tracking of set performance indicators, finding and explaining possible gaps towards target levels and ensuring that planned activities are guiding the organization towards strategic goals is important part of the strategy process.

Eckerson sees that scorecards with their performance indicators and respective target levels can be used for three different purposes; monitoring, analysing and management (2010). Monitoring may seem obvious since performance metrics are generally set to measure organizations actions against set target level. Even so it is important that monitoring practises are set and that changes in results of performance metrics are discovered and acted upon. This action is usually preceded by analysis of what has caused the performance metrics result and what forces are involved. After knowing the reasons behind the results necessary management actions can be made to affect the results of performance metrics (Eckerson 2010). These usage scenarios are an ongoing process that links the previous strategy work to organizations operative actions.

To maintain monitoring process, follow-up framework is required. As Kaplan and Norton see this, certain kind of management meetings can serve this purpose (2008). In their proposal management system should contain at least three types of meetings; operational review, strategy review and strategy testing and adapting (Kaplan and Norton 2008). These meetings offer a forum for disciplined monitoring and learning from the results. Eckerson also sees that operational and strategy review meetings offer good a place to plan the necessary actions to guide the operations in right direction if the agreed performance indicator targets are not met (2010). The frequency and topics of the meetings may vary depending on the size and nature of organization. In this sense the Kaplan and Norton's proposal gives good example and idea of the purpose of these meetings. Without any agreed framework to monitor and act upon the performance metrics, like Kaplan and Norton's management meeting proposal, the scorecard system is left without real value (Hammer 2007).

	MEETING TYPE		
	Operational review	**Strategy review**	**Strategy testing and adapting**
Information requirements	Dashboards for key performance indicators; weekly and monthly financial summaries	Strategy map and balanced scorecard reports	Strategy map, balanced scorecard, ABC profitability reports, analytic studies of strategy, external and competitive analyses
Frequency	Daily, twice weekly, weekly, or monthly, depending on business cycle	Monthly	Annually (perhaps quarterly for fast-moving industries)
Attendees	Departmental and functional personnel; senior management for financial reviews	Senior management team, strategic theme owners, strategy management officer	Senior management team, strategic theme owners, functional and planning specialists, business unit heads
Focus	Identify and solve operational problems (sales declines, late deliveries, equipment downtime, supplier problems)	Implement strategy	Test and adapt strategy based on causal analytics, product-line and channel profitability, changing external environment, emergent strategies, and new technology developments
Goal	Respond to short-term problems and promote continuous improvements	Fine-tune strategy; make midcourse adaptations	Incrementally improve or transform strategy; establish strategic and operational plans; set strategic targets; authorize spending for strategic initiatives and other major discretionary expenditures

Figure 9. Management Meetings 101 (Kaplan and Norton 2008, p.73).

As the strategy related actions are monitored in formalized fashion it is reasonable to understand that there are forces that may hinder the fulfilment of the strategic goals. Lowy points out in his research that organizations tend to stick to their existing operative models since they are integrally connected to the short-term success (2015). He sees this as one of the strategy execution dilemmas and related to organizations confidence in the transition. This dilemma is also connected to leadership and resources of the organization (Lowy 2015). The transition from existing practices to new ones need strong leadership that gives confidence and also resources that help to get over the transition period (Lowy 2015).

One aspect that is connected to ensuring the strategy implementation, even if it is not a follow-up mechanism as such, is the organizational culture towards strategy. Hammer insists that organizations should foster the culture of performance metrics and measurement to gain progress in their activities (2007). He continues by stating that often organizations overlook this by not including performance measurement in their values. As a solution he offers guidance in the challenging task of changing the value system towards strategy management system aligned organization (Hammer 2007).

Table 4. Tools for creating a measurement-friendly culture (Hammer 2007, p.28).

Tool	Explanation
Personal role modelling	Setting example by openly utilizing high quality performance indicators.
Reward	Putting focus on using the indicators instead of just the results of indicators. Rewarding both the usage and results.
Implementation	Training personnel to the use of performance indicators and monitoring also the usage of them.
Commitment	Executive level public proof of using performance indicators especially when their results put them in bad light.
Articulation	Opening the meaning of strategic management system, strategy map, scorecards with performance indicators in continuous and open dialogue.

The importance of strategy system and measurement friendly organizational culture is significant since the implementation depends on the understanding and motivation of the personnel (Lowy 2015).

One last notion of the strategy follow-up mechanism is the connection back to the development of strategy. This connection forges the strategy process in to continuous cycle. According to Sull the thoughts that strategy process is an linear one should be abandoned and replaced with vision of strategy loop (2007). This offers advantage over the linear thinking by letting changing situations affect the strategy (Sull 2007). His view of the importance of adapting to changing situations is shared by other researchers and should not be overlooked when implementing a strategy management system (Montgomery 2008; Gadiesh and Gilbert 2001; Kaplan and Norton 1996; Kaplan and Norton 2008).

To summarize this section before moving to conceptual framework of this study, the follow-up mechanisms are invaluable part of the strategy process. The implementation of strategy requires agreed and working processes for monitoring the progress and starting required operative actions if the goals are not met. This is made possible by communicating, training and motivating the personnel to use the measurement systems as part of their daily routines. Finally, the strategy process should connect to start,

the development of strategy. This ensures the flexibility is cases of changing business environment or internal situations.

4.6   Conceptual Framework

The research of existing knowledge set out to find answers and support for the weaknesses found in the current state analysis. One of the weaknesses was the case company's unclear strategy. Even though the creation of strategy was not within the scope of this study as stated earlier, it was reasonable to find information related to this are since without it's success, the rest of strategy implementation would be seriously hindered. After seeking knowledge on this topic the search concentrated on the transition from company level strategy to unit level strategies and strategic goals. This was followed by knowledge of strategy management systems and especially scorecard type frameworks to suppor the measurment of strategic goals. As last part of the existing knowledge research, the follow-up measures and practices were looked into.

The knowledge gathered from all these mentioned areas was formed into conceptual framework which is presented in figure 10. The references used in the existing knowledge research are listed under the concepts headlines as well as key points from each area. This conceptual framework forms the bases for the creation of intial proposal, that will be covered in next chapter.
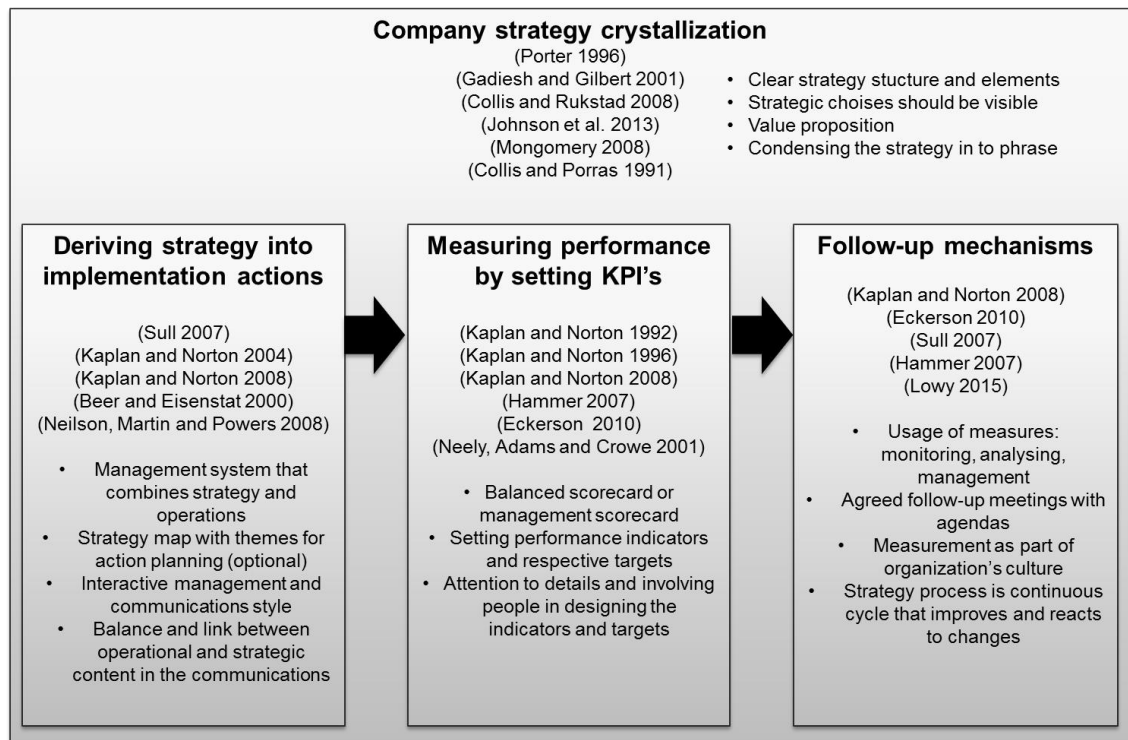
Figure 10. Conceptual framework.

The conceptual framework consists four concepts, under which key points have been collected. These concepts are; company strategy crystallization, deriving strategy into implementation actions, measuring performance by setting KPI's and follow-up mechanisms. These concepts and their key points will be explained next.

Company strategy crystallization seeks to develop a strategy that is easily understood by the company personnel. To start with the crystallization a clear structure for the strategy should be formed. It is better to use static strategy structure with changing content instead of changing the structure with every strategy revision. Any new structure must be taught to employees and takes time to get familiar with. Another key point in strategy crystallization is the evident of choices that have been made during the strategy development. Even better is also to provide the rationale behind the choices. If the choices that have been made during the strategy development do not show, it is questionable if they have been made in the first place. According to Porter, strategy is about making choices and sometimes hard ones (1996). Part of these choices is the value proposition that at its best visualizes the reason why organization will succeed against its competition. This is something that clear and crystallized strategy should have. Last key point of the strategy crystallization is the form a catching strategy phrase that is easily disseminated throughout the organization.

Deriving strategy into implementation actions follows the development of crystallized strategy. To succeed with this organization needs strategy management system that combines strategy with operative actions. One tested combination that forms this system is the strategy map and balanced scorecard. Strategy map contains four perspectives and themes that connect them according to times, or other suitable criteria. If building the strategy map seems to be too challenging for small organization it can rely only on balanced scorecard, which will be discussed more under next concept. One important key point in translating the strategic goals into operative actions is interactive management and communication that involves personnel in the process and utilizes their knowledge. The communication during this phase should contain strategic view as well as operative view which are interlinked. This way personnel can relate their daily activities to their unit's strategic goals.

Measuring performance with KPI's is part of the prementioned strategic management system. Planning the right performance indicators and target levels that drive the operative actions toward strategic goals is something that should be done with as wide participation of the personnel as possible. This ensures that the performance indicators are true and do not miss the point. Balanced scorecard is one of the most popular systems to plan, collect and communicate these indicators and targets. It can be replaced with managed scorecard, which do not follow the same perspectives and disregards the strategy map.

Follow-up mechanisms tie up the conceptual framework and connect the strategy process from its last step back to the start. The usage of performance indicators can be divided into; monitoring, analysing and management. These scenarios evolve from one to next in ideal cases and any underperformance will be mapped out and acted upon. To ensure that the performance indicators are followed an review system is needed and one proposal by Kaplan and Norton is introduced as possible solution (2008). One key point that supports this concept is measurement friendly organizational culture. This is something that must be developed since not many organization naturally possess one. The already mentioned connection between follow-up actions and the development of strategy is crucial to maintain ability to react in changing situations that organization are destined to encounter.

5   Co-creating a strategy implementation guideline

5.1   Overview of Proposal Building

The initial proposal building was done in co-operation with selected persons from the case company. These persons were selected from various positions in the company to have as wide perspective as possible on the strategy process. The number of attendees were however limited to four so that the work would be efficient, and all opinions would have opportunity to be presented. Since the case company organization is under hundred persons and all attendees had relatively long history in the company, they all knew each other quite well and the atmosphere of the workshop was open and relaxed.

The first iteration of conceptual framework was presented to the attendees of the workshop and explained shortly so that everyone would understand the key concepts. This was then used as the framework for the discussion. The key points of discussions were recorded in written memo for further analysis.

5.2   Key findings of the workshop

At this stage the conceptual framework included the same concepts of the finalize framework, but key points were still under consideration. The discussion in the workshop around the concept of crystallized organization's strategy did however come up with the need for condensed strategy statement that would fit in to one or two sentences. This same key idea was supported by Gadiesh and Gilbert in their research and was added later to the conceptual framework as one of the key points (2001). Majority of the rest of the discussion was concentrated on the content of organizations strategy. Some of the examples of these were the importance of customer service and how it should be presented in the strategy. The structure of strategy and value proposition were commonly seen as important parts of the strategy, but no further discussion around these topics commenced.

Discussion around the concept of deriving strategy into implementation actions was somewhat more fruitful. First, the current state of the case company was brought to attention by one of the attendees and as such the situation had changed since the cur-

rent state analysis of this study. The current business unit action plans were relatively clear as opposed to the previous state of the case company. Nevertheless, the process of planning the actions needed improvement and was described in this way; current state analysis, gap-analysis, recognition of needed actions and scheduling the actions. Also, the planning of organization capabilities with the same kind of approach was noted as something that needed more attention within the case company. Last key idea of the discussion under this topic was the involvement of the personnel in the planning of goals and actions.

Measuring performance by setting KPI's as concept resulted in the most active discussion in the workshop. The current goals and performance indicators had been planned without the involvement of personnel and this was identified as something that would require correction. The need for involvement comes partly from the want of realistic goals and performance indicators that can be affected via one's own actions. Also, the quantitative nature of the performance indicators was seen important since some of the current ones did not quite qualify this definition. Any measurement that can be questioned by mere opinion and cannot be defended with quantitative figures does not motivate and guide personnel as planned. The evidence trail between strategy, actions and goals should also be clear and communicated throughout the organization. This is linked to the involvement of personnel in the planning of these.

Last concept to be covered in the workshop was the follow-up mechanisms. First proposal as framework for following the performance indicators was regular business unit meetings. This would combine the already used operative meeting system and strategic goal monitoring. The importance of acknowledging the changes in the measures and making conclusions based on them was considered as integral part of follow-up mechanisms. This would also be complemented with planning the necessary actions based on analysis of what has caused the gap between objectives and results. One idea that was proposed in the workshop was to publish the performance indicators for all organization to see. This would help the communication and gradually change the culture towards more measurement friendly organization.

5.3   Initial Proposal

The goal of workshop was to co-create the initial proposal, but due to the still unfinished state of the conceptual framework at that stage the results were restricted to data

collection for the actual proposal building. In another word the workshop offered valuable knowledge of the organizations needs and views related to the concepts presented in this study. This underachievement in the co-creation put more pressure to the feedback stage of the research to validate the proposal.

The proposal was built around the conceptual framework's key concepts. These however were transformed to more approachable and easy to remember phrases. The nature of the phrases was selected to be more imperative, kind of like call to action for these themes. The original four key concepts fall under the phrases; review strategy, plan objectives & actions, set performance indicators and track & react. These all are connected in one continuous loop, or process. They all are supported by emergent theme of interactive and open culture. This forms the red line throughout the strategy implementation process by applying ideas like crowdsourcing, co-operation and open dialogues & communication to the equation.

Figure 11. Initial proposal for strategy implementation guideline.

5.3.1   Review strategy

First step of the strategy implementation process is the review of strategy. This phrase considers the fact that case company already has a strategy in place and the need to adjust it. The need for adjustment in this case has been acknowledged in the current

state analysis. The process loop format of the proposal also suggests that input from strategy tracking and reactions can feed demands to readjust the strategy itself. At the first reviewing of the strategy the structure of it should be considered and formed to follow the proposed structure, which is presented in figure 12.
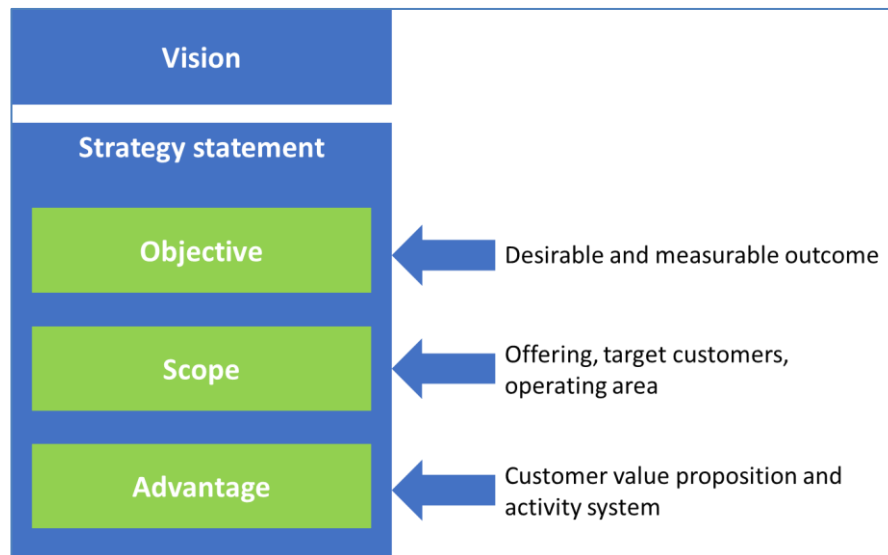

Figure 12. Proposed strategy structure for the case company.

The vision should give clear idea of what the case company is pursuing and time a frame for this. Keeping the vision compact and clear helps to guide and scope the further strategy development steps. The bases for the development of the vision comes from the objectives that company's board of directors present to the CEO. The vision should serve the purpose of guiding the company's operative activities towards achieving the objectives given by the board of directors. Also, the company strategic vision, as well as the strategy statements should be approved by the board of directors. The creation of the vision is something that does not have to be the sole responsibility of the CEO and would even be recommendable to not left for only one person. It would be useful to involve company management team in the work.

The objective section in the strategy statement of the case company should include measurable growth target for the organization. This can be divided to more than one objective, for example turnover growth and profitability, but keeping these objectives limited to only few also helps to scope the strategic actions. Setting the objective should be relatively straight forward operation if the company vision is clear. The objective, or objectives are measurable milestones in achieving the company vision. Usually the objectives are financial ones as they probably would also be for the case company.

The objectives may however be related to other themes like production amounts, customer satisfaction or any other business environment relevant measurable target.

Scoping of the strategy requires careful consideration and decisions, which should also be clearly visible in the outcome statements. This work includes the selection of offered services, target customer segments and choosing the geographical area where the services are offered. The groundwork for scoping has been already done in the case company and this step in the strategy implementation process would manifest itself as review of the current scope. The purpose of the review would be to identify the reasoning behind current scoping and to adjust it if needed. The need for adjustment could arise if the current scoping would not support the newly developed objectives.

The third part of the strategy statement is the advantage, which illustrates how the company can compete in its market segment. To visualize these two different tools can be used; value proposition and activity system map. Value proposition graphic guides the strategy planning to focus on how the company differentiates from the competition and which service qualities offer it more advantage than others.
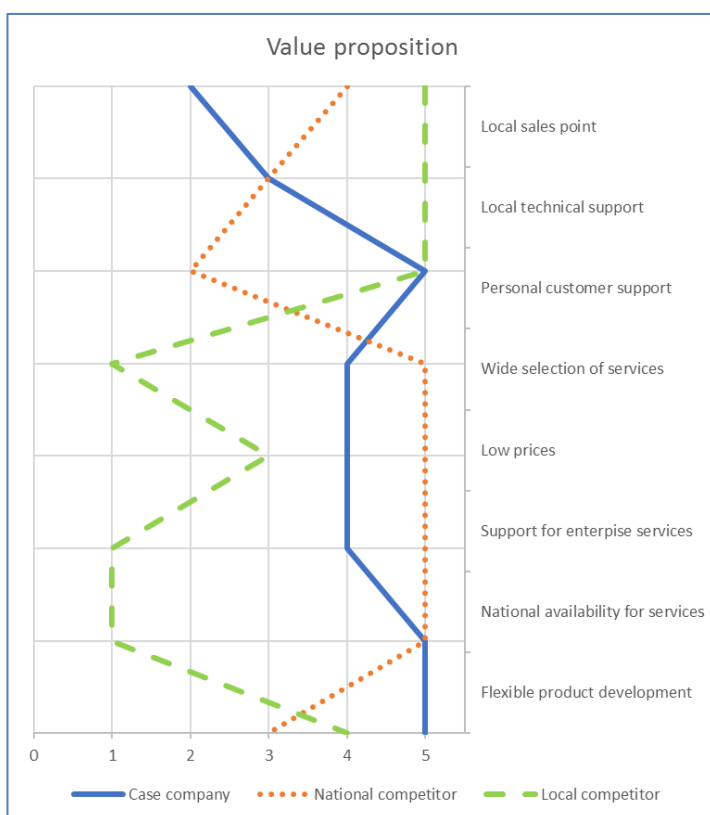

Figure 13. Example of case company's value proposition. Scaling from 0 to 5, 0 meaning poor and 5 meaning excellent.

Activity system map helps to identify the connection between the case company's activities that form its competitive advantage. These actions can be unique among the competition or the combination of them can form the competitive advantage that case company seeks to gain.
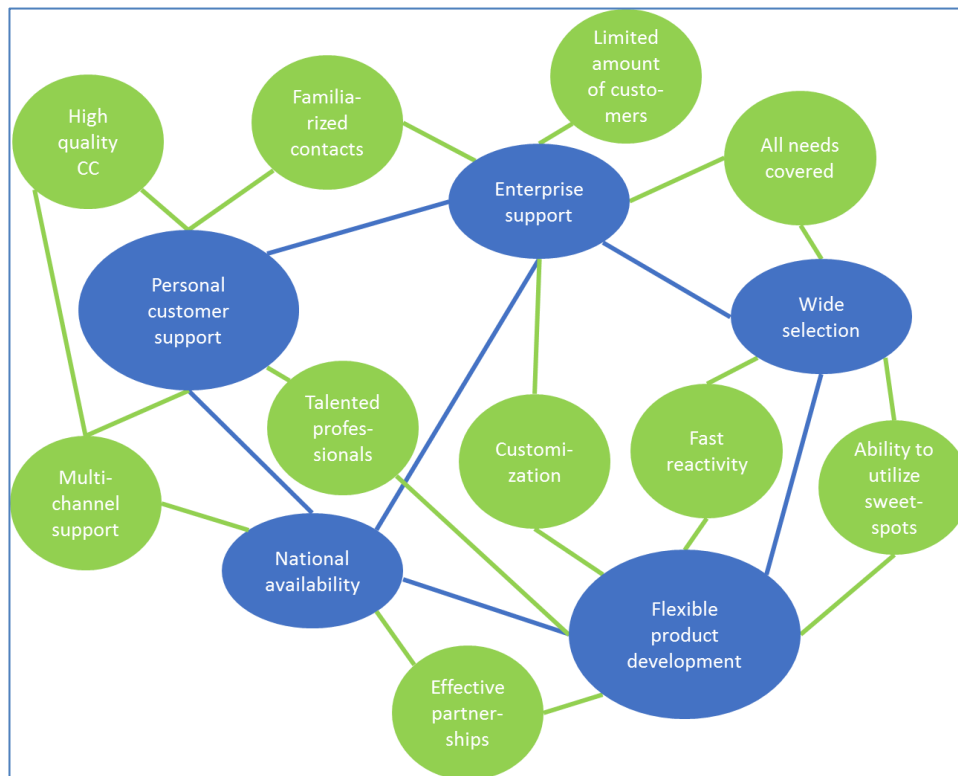

Figure 14. Example of case company's activity system map.

The last part of reviewing and re-developing the case company's current strategy should be forming a strategy phrase. This is not an easy task since it should capture the essence of the case company's strategy and communicate it clearly to all stakeholders, including the company personnel. To achieve this difficult result the development work should include people from all company hierarchy levels in interactive workshops and utilize crowdsourcing in form of questionnaires and open forum discussions.

5.3.2   Plan objectives and actions

After the case company strategy has been reviewed and adjusted to satisfy the requirements of easily communicated strategy the more specific strategic goals and themes should be planned. Kaplan and Norton's strategy map is a powerful tool for this

work and should be utilized if possible (2004). There is a possibility that the company resources are not capable to undergo this development process in the current situation and settle for moving directly to planning scorecards. This however is not advisable since it leaves room for contradictory priorities between business units. If the strategy map development is decided to bypass, then the control and responsibility of avoiding these overlaps is left to company CEO.

The strategy map contains four perspectives; financial, customer, internal and learning coupled with growth perspective. Strategic goals for all these four perspectives are planned according to the company level strategic goals. To reduce the possibility of contradicting goals between perspectives, strategy themes are mapped out to connect goals between the perspectives. Strategy maps should be produced at least for the company level and all business units. Creating strategy maps for team levels is left for consideration due to the strain it imposes on the organization during the process.
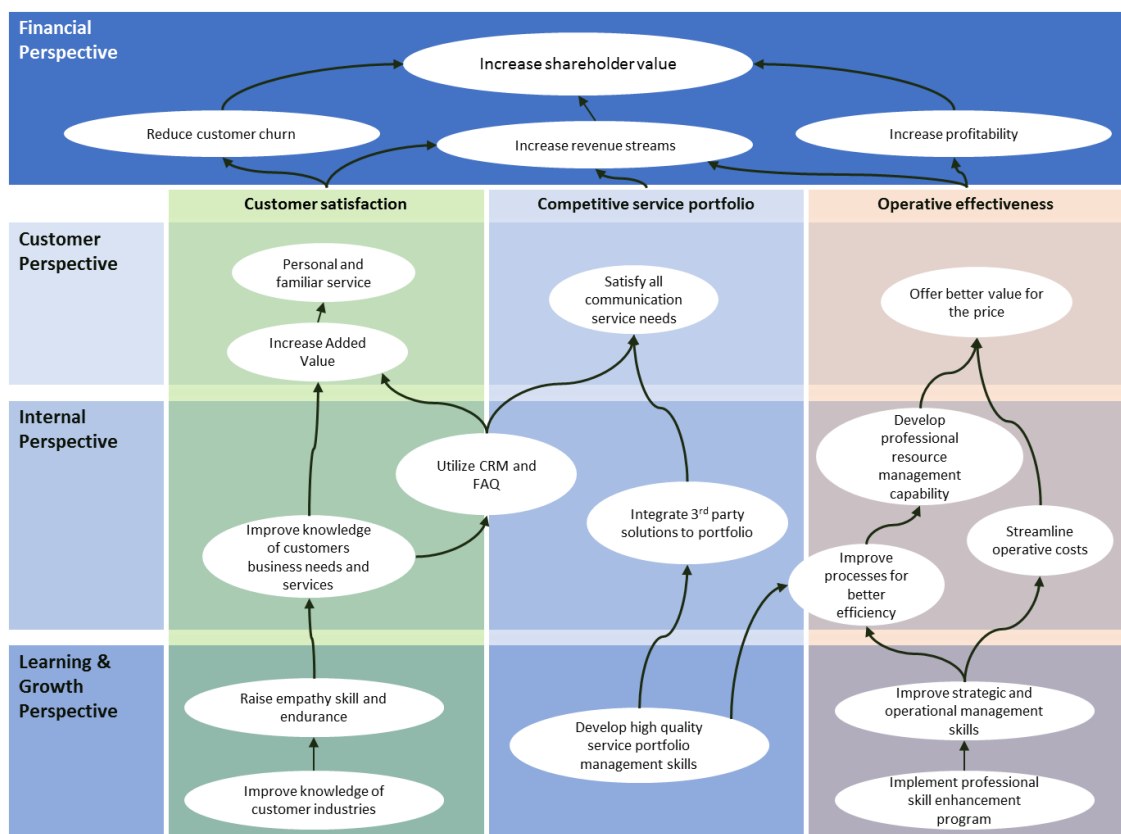
Figure 15. Example of case company's strategy map at company level.

The planning of strategy map should rather involve more than just a few key persons. The company level strategy map's planning team could include the management team

and product managers at minimum. The business unit level strategy maps could be planned with the business unit head and team managers and preferably few active volunteers from the teams itself. This wider involvement ensures that more operative knowledge is utilized in the planning and helps the communication of the results. The strategy map development process itself could be made public and feedback from the organization collected throughout the process in ways of digital discussion forums and team meetings. After the approval of the strategy maps the communication should not be only restricted to waterfall type method. Repetition in CEO review meetings for all the personnel and discussions in cross-function forums like service development groups or sales planning meetings should be used to ensure the understanding.

5.3.3   Set performance indicators

Strategic goals for different organizational levels should be measured and monitored. The work done with the strategy maps is continued by planning performance indicators for each objective and the target states for the indicators. The performance indicators can be divided to two kinds of metrics; outcome metrics, and driver metrics. The outcome metrics usually measure past events like financial outcomes and driver metrics focus on measurable actions that lead to the outcomes. The difference between these two metrics is something that should be taken into consideration when planning the performance indicators for the case company.

The proposed tool for the documentation and communication of the metrics is Kaplan and Norton's balanced scorecard (1992). Together with strategy map this forms capable and well-structured strategy management framework. The balanced scorecard has the same perspectives as the strategy map and utilize the strategic objectives for further scrutiny. Performance indicators are listed for each objective, as well as targets for the indicators. These are complemented with planned actions that drive the organization towards the targets. Last information column in the scorecard is the responsible person who reports the progress of the performance indicator in review meetings. Scorecards should be implemented at least to all the same levels of organization that have strategy maps in use. To further strengthen and accelerate the strategy implementation, personal scorecards should be developed. This helps individuals to connect their work effort to the strategic goals of the company.

Perspective	Objective	Performance indicator	Target	Actions	Responsible Person
		Company level scorecard			
Financial	Reduce customer churn	The amount of customers who terminate contract during one month	Churn rate of 10%	See actions under other perspectives	CFO
	Increase revenue stream	Company revenue during one month	Revenue increase 5%	See actions under other perspectives	CFO
	Increase profitability	Company quarterly EBITDA	EBITDA increase 8%	See actions under other perspectives and initiative to reduce financing costs	CFO
Customer	Personal and familiar service	NPS questionnaire	NPS level at 75	CRM and FAQ intiative	CSO
	Satisfy all communication service needs	Level of service implementation per customer	50% portfolio penetration per customer	Cross-selling intitiative	CSO
	Offer better value for price	Hit-rate of made offers	Hit-rate at 60%	Offering analysis program	CSO
Internal	Improve knowledge of customers business needs and services	Customer need documented in CRM for new contacts	Needs documented for 90% of new contacts	Training of sales personnel	CSO
	Integrate 3rd party solutions to portfolio	GAP analysis of current portfolio and target state	20% of GAP covered with new 3rd party contracts during the year	Partner search initiative	CPO
	Improve processes for better efficiency	Delivery time to customers	Reduce delivery time by 20%	Delivery process optimatization initiative	COO
Learning & growth	Improve knowledge of customer industries	Customer industry knowdlege base	60% of customer industries documented	Customer industry documentation initiative	CPO
	Develop high quality service portfolio management skills	Service portofolio management certificate	At least two certified professionals	Training program for service portfolio management	CPO
	Improve strategic and operational management skills	Number of managers qualified in internal training	90% of managers qualified	Internal strategic and operational management training program	CHRO

Figure 16. Example of case company's balanced scorecard.

The planning of excellent quality performance indicators and motivating target levels is arduous task. To help this work, co-operation with various functions and levels of company should be fostered. Any measurement that natively produces too optimist results or wrong image of the progress should be abandoned. This can be achieved by introducing deeper knowledge from operative level. The targets of performance indicators should motivate the employees to reach them. If the strategic goal itself is hard to reach, then the scorecard targets can be split to more achievable milestones.

5.3.4 Track and react

To fully implement the company strategy into action, there must be continuity in the strategy process. This can be achieved by exercising commonly agreed reviewing meetings with relevant responsibilities and actions. The company level strategy and its performance indicators should be reviewed either as part of the regular management team meetings or in separate strategy focused meetings. Third, hybrid solution, is proposed for rooting the culture and improving efficiency in high-speed environment. The status of balance scorecard metrics should be reviewed in every management team meetings. Any gaps between targets and actual performance indicator results should be analysed by the responsible person and reviewed in separate strategy focused meetings. These meetings would also be the forum for deciding actions to correct the

performance towards the targets. Business unit level performance indicators should be reviewed in respective business unit regular meetings. The same approach can be used also here as in company level strategy review. Monitoring is done in regular meetings and analysis based on findings by responsible persons. The required actions should be planned with enough time reserved for reasonable decision making instead of trying to do them along with other operative matters.

5.3.5   Supportive elements of strategy implementation

These are the elements that tie together the strategy implementation process and offer valuable support in the success of it. These elements have been mentioned in the proposal under other headlines, but because of their importance, they deserve to be highlighted as separate element of the overall concept.

Crowdsourcing is relatively young term in the field of management. It was used in scholarly journal by David Brabham just under ten years ago (2008). In this proposal crowdsourcing is distinguished from co-operation by its less interactive nature. Knowledge and opinions can be obtained widely from the organization by crowdsourcing and to some degree the exchange is interactive. The may be a question or hypothesis that is presented to the crowd and opinions or facts are collected in return. The exchange in this case does not however continue past this point and hence the crowdsourcing is different than true co-operation. The crowdsourcing is nevertheless powerful tool for utilizing hidden knowledge to the planning and decision-making process.

Co-operation should be used in all phases of the strategy implementation process and careful consideration of who to involve in it as important part of it. The authoritative and hierarchy oriented management style in the strategy process decreases motivation and fails to make use of hidden knowledge within the organization. In the end the final decisions must be made by responsible persons, but this does not exclude the possibility to prepare the decisions with larger set of stakeholders. Training the strategy management system to the personnel can also be part of the co-operation. The case company management team should first train themselves into the proposed strategy management system and they act as instructors for the rest of the organization. Since the management system uses commonly available tools, use of an external instructor is also possible. This however is not fully advisable since the management system should

form into best fit for the case company instead of sticking rigorously to pre-created tools.

Communication of the strategy is as important part of the implementation process as any other. Without widely adopted knowledge and understanding of the strategy, its objectives and performance indicators, the results of actions will most likely be disappointing. The communication should be done repeatedly and one quality that enhances its effect is open dialogue. This offers an interactive channel for all participants of the communication to share their opinions and gain better understanding of the topic. In this case strategic objectives, performance indicators and their target levels should be openly discussed and in some cases adjusted based on the new knowledge gained via the open dialogue. Openness in the communication and the opportunity to participate in the discussion improves motivation and reduced the room for hidden negative culture.

Last part of the strategy implementation process is its connection to the beginning. In this case the case company should readjust the strategy based on the finding in the tracking of performance indicators and in cases of external changes in the business environment. Full strategy review should also be made at regular intervals, preferably as part of the year planning process.

5.4   Summary of the proposal building

This proposal includes recommendations for a strategy implementation process as a way of strategy management system and tools that it contains. For some parts it also has recommendations for actual practices for example meeting agendas and communication styles. More practical advices and proposals are given in chapter 6.4 recommendations.

The proposal is built on four key concepts that form a continuous strategy process. The process is supported by principles of crowdsourcing, co-operation and open dialogue as well as open communication. They key concepts of the process are; review of strategy, plan objectives and actions, set performance indicators and track and react. Reviewing the strategy offers structure for the strategy and tools like value proposition graphic and activity system map. Utilizing these effectively contributes to building a clear and easily understandable strategy. Planning the objectives and actions connects

the company level strategy to business unit level operative activities. To support this often-challenging task, the strategy map is presented as solution. Measuring the strategic objectives is addressed under the concept of performance indicators and respective target levels. The proposed tool for this task is balanced scorecard, which is widely used as strategy management tool. Tracking of the progress towards meeting the strategic goals by the means of performance indictors should also be systematic and for this reason review meeting structure is proposed as part of the guideline.
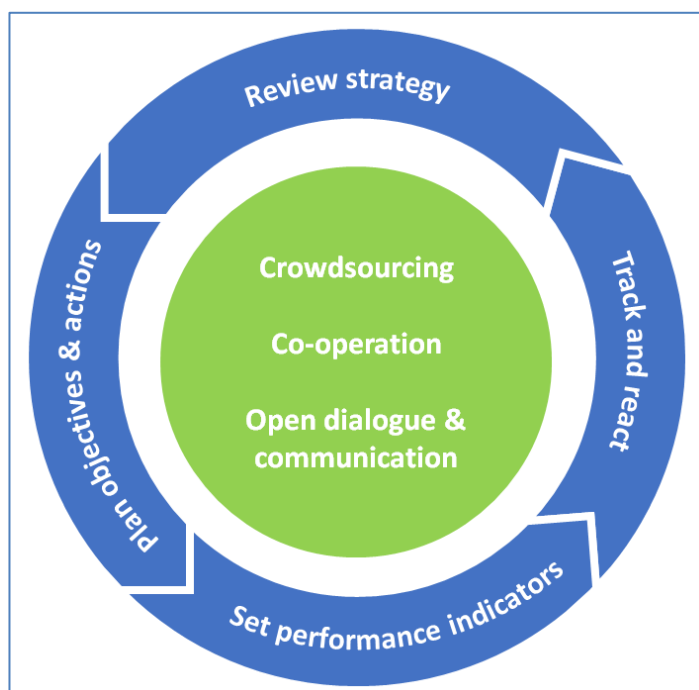

Figure 17. Proposal for strategy implementation guideline.

The weaknesses found as part of the current state analysis have acted as the basis of this proposal building. The unclear strategy of the case company has been addressed by presenting an example strategy structure with explanations as well as tools like value proposition and activity system map. The missing KPI's and the lack of connection between strategy and actions is proposed to be corrected with implementing strategy map, of which there is an example with further explanations. Unrealistic KPI's cannot be remedied only by using the balanced scorecard. It offers clear structure to plan and communicate the strategic measures, but the target levels should be planned in co-operation with involved persons, as proposed. This is also connected to non-interactive action planning that was discovered as part of the current state analysis. The answer to this weakness is to utilize more interactive process by the means of co-operation and crowdsourcing.

6   Feedback on proposed strategy implementation guideline

6.1   Validation Overview

The proposal build in the previous section of this thesis was done based on findings in current state analysis, relevant existing knowledge to address the weaknesses and workshop type group interview that was presented the conceptual framework. To ensure that the proposal fits the needs of case company a validation is needed.

Due to changes in the contract of employment between the case company and author of this thesis, the co-operation around the proposal was reduced to more limited extent than originally planned. The validation was therefore done by interviewing one representative from the case company. The representative was chosen so that adequate knowledge of the case company history and previous strategy implementation existed. The proposal was then presented to the interviewee and explained thoroughly to give solid knowledge to base the evaluation on. The interview was recorded by writing notes.

6.2   Developments to proposal based on findings

The feedback from the interview concentrates in one key point, simplicity. This means that the proposed implementation guideline should be used in uncomplicated way, so that the maturity level of the case company organization can grow during the process. Now the maturity level does not enable the use of too complex frameworks or tools for the strategy process. The feedback is discussed in this chapter under the headlines identical to the proposals key concepts.

Reviewing the strategy was considered as useful stage in the strategy process. The scoping was something, that should be kept on general company level and further detailed when planning the value proposition and activity system maps for business units. Finding the uncomplicated way of constructing the value proposition and activity system map was found to be critical issue for the success of the implementation. Using examples would also help the understanding of these tools. The way value proposition and activity system map visualised the competitive advantage of case company was also found to be a motivational tool that can be exploited.

The planning of objectives and actions also resonated the need for simplicity. Strategy map is useful tool, but may seem confusing at first. The themes of strategy maps could come from the advantage planning in previous strategy review phase for example flexible product development. The planning of objectives and actions should focus on the most important things to maintain simplicity and not to get too complicated by incorporating all and everything everyone desires to include.

The setting of performance indicators was identified as perilous as suggested in the proposal. The scorecards essence was condensed in one phrase `Can do, instead of no way! ´. When these performance indicators are conducted to the personal level, there should not be too many of them per person. Also, because similar methods have been used before, there should be answer to the question `Why these will work this time? ´. The setting of performance indicators and respective targets was identified as a risk that can result in lower level of motivation than the current one, if not done properly.

Track and react was something that had been missing to some degree in the current situation of the case company. The continuity of tracking was identified as important part of the whole strategy process. Also, the role of the performance indicators responsible person should be to continuously track the indicator and prepare to give some level of explanation of the metric in general meetings. The further analysis should be the responsibility of the person as suggested, but the reality is that they should utilize help of others to analyse the status of the metrics.

In the support elements the current maturity level of the organization was discussed and resulted in the simplicity need for the overall process.

6.3   Final Proposal

The proposal was built around the conceptual framework's key concepts. These however were transformed to more approachable and easy to remember phrases. The nature of the phrases was selected to be more imperative, kind of like call to action for these themes. The original four key concepts fall under the phrases; review strategy, plan objectives & actions, set performance indicators and track & react. These all are connected in one continuous loop, or process. They all are supported by emergent

theme of interactive and open culture. This forms the red line throughout the strategy implementation process by applying ideas like crowdsourcing, co-operation and open dialogues & communication to the equation.

Figure 18. Strategy implementation guideline: key concepts.

6.3.1 Review strategy

First step of the strategy implementation process is the review of strategy. This phrase considers the fact that case company already has a strategy in place and the need to adjust it. The need for adjustment in this case has been acknowledged in the current state analysis. The process loop format of the proposal also suggests that input from strategy tracking and reactions can feed demands to readjust the strategy itself. At the first reviewing of the strategy the structure of it should be considered and formed to follow the proposed structure, which is presented in figure 12.
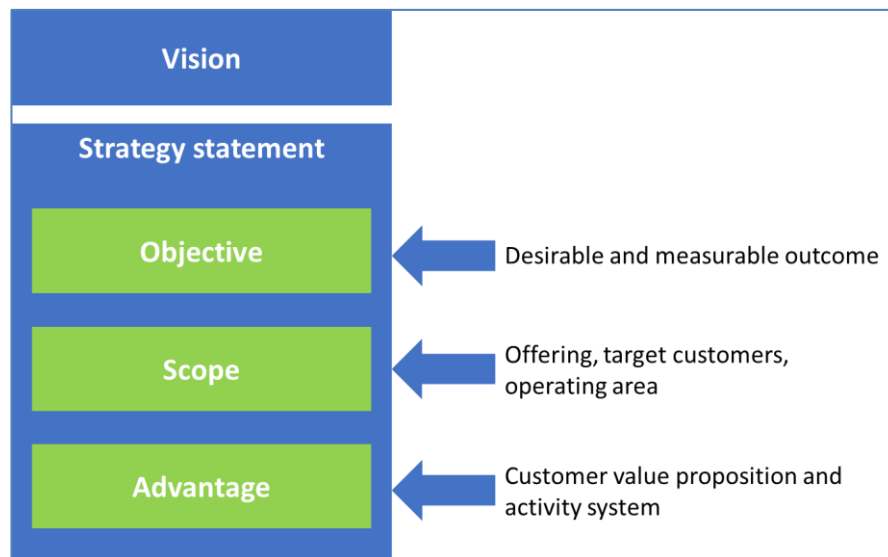
Figure 19. Strategy structure for the case company.

The vision should give clear idea of what the case company is pursuing and time a frame for this. Keeping the vision compact and clear helps to guide and scope the further strategy development steps. The bases for the development of the vision comes from the objectives that company's board of directors present to the CEO. The vision should serve the purpose of guiding the company's operative activities towards achieving the objectives given by the board of directors. Also, the company strategic vision, as well as the strategy statements should be approved by the board of directors. The creation of the vision is something that does not have to be the sole responsibility of the CEO and would even be recommendable to not left for only one person. It would be useful to involve company management team in the work.

The objective section in the strategy statement of the case company should include measurable growth target for the organization. This can be divided to more than one objective, for example turnover growth and profitability, but keeping these objectives limited to only few also helps to scope the strategic actions. Setting the objective should be relatively straight forward operation if the company vision is clear. The objective, or objectives are measurable milestones in achieving the company vision. Usually the objectives are financial ones as they probably would also be for the case company. The objectives may however be related to other themes like production amounts, customer satisfaction or any other business environment relevant measurable target.

Scoping of the strategy requires careful consideration and decisions, which should also be clearly visible in the outcome statements. This work includes the selection of offered

services, target customer segments and choosing the geographical area where the services are offered. The groundwork for scoping has been already done in the case company and this step in the strategy implementation process would manifest itself as review of the current scope. The purpose of the review would be to identify the reasoning behind current scoping and to adjust it if needed. The need for adjustment could arise if the current scoping would not support the newly developed objectives. As new perspective from initial proposal, the scoping should focus on company level and not get too detailed at this phase. The deeper scoping should be done along with value proposition and activity system maps.

The third part of the strategy statement is the advantage, which illustrates how the company can compete in its market segment. To visualize these two different tools can be used; value proposition and activity system map. Value proposition graphic guides the strategy planning to focus on how the company differentiates from the competition and which service qualities offer it more advantage than others. The addition to this compared to the initial proposal is that the value proposition should kept as simple as possible. This helps to understanding the usage of the new tool. Also using examples from the case company would ease the implementation of this tool.
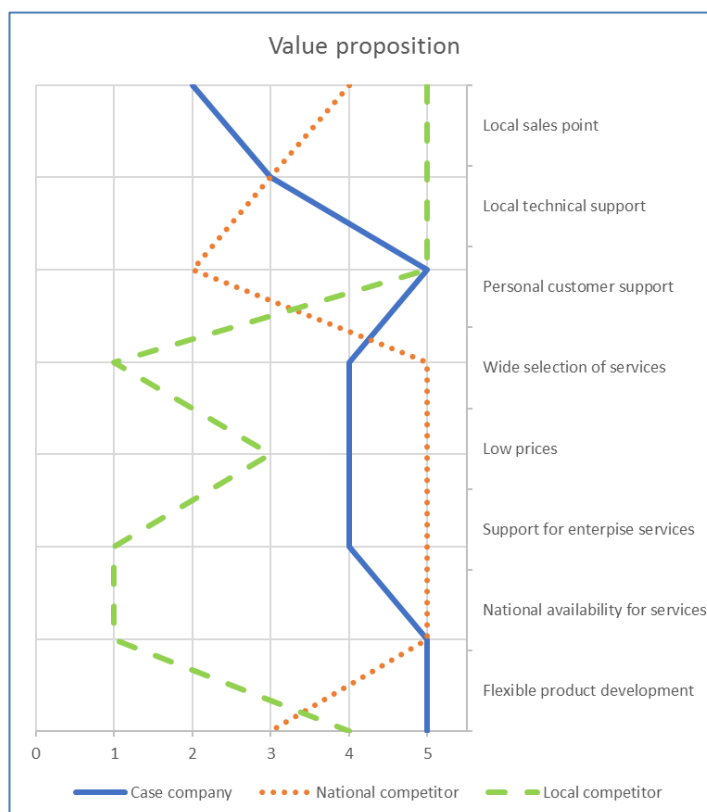
Figure 20. Example of case company's value proposition. Scaling from 0 to 5, 0 meaning poor and 5 meaning excellent.

Activity system map helps to identify the connection between the case company's activities that form its competitive advantage. These actions can be unique among the competition or the combination of them can form the competitive advantage that case company seeks to gain. The simplification of this tool and also using examples has been added to the proposal compared to the initial proposal. By keeping the activity system map simple and clear, helps the learning of new tool. Examples from existing cases also smooth out the implementation at the current maturity level of the case company. Both tools, value proposal and activity system map, can also be boost the motivation level of case company. This addition is new to the proposal and is based on feedback from case company.

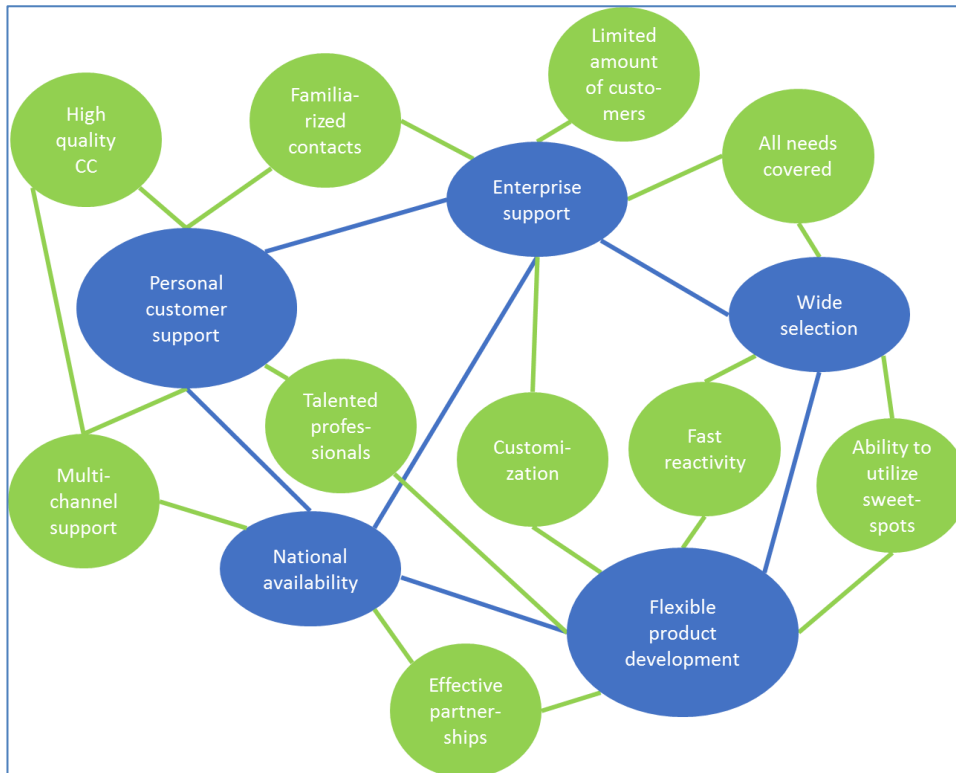

Figure 21. Example of case company's activity system map.

The last part of reviewing and re-developing the case company's current strategy should be forming a strategy phrase. This is not an easy task since it should capture the essence of the case company's strategy and communicate it clearly to all stakeholders, including the company personnel. To achieve this difficult result the develop-

ment work should include people from all company hierarchy levels in interactive work-shops and utilize crowdsourcing in form of questionnaires and open forum discussions.

6.3.2 Plan objectives and actions

After the case company strategy has been reviewed and adjusted to satisfy the re-quirements of easily communicated strategy the more specific strategic goals and themes should be planned. Kaplan and Norton's strategy map is a powerful tool for this work and should be utilized if possible (2004). There is a possibility that the company resources are not capable to undergo this development process in the current situation and settle for moving directly to planning scorecards. This however is not advisable since it leaves room for contradictory priorities between business units. If the strategy map development is decided to bypass, then the control and responsibility of avoiding these overlaps is left to company CEO.

The strategy map contains four perspectives; financial, customer, internal and learning coupled with growth perspective. Strategic goals for all these four perspectives are planned according to the company level strategic goals. To reduce the possibility of contradicting goals between perspectives, strategy themes are mapped out to connect goals between the perspectives. Strategy maps should be produced at least for the company level and all business units. Creating strategy maps for team levels was left out in this final proposal as it would have complicated the process as suggested in the initial proposal. Also compared to the initial proposal, it is suggested that the strategy map is designed to be as simple as possible and focused on just the most important objectives. The tool itself may otherwise seem to be too complicated and not easily adoptable.
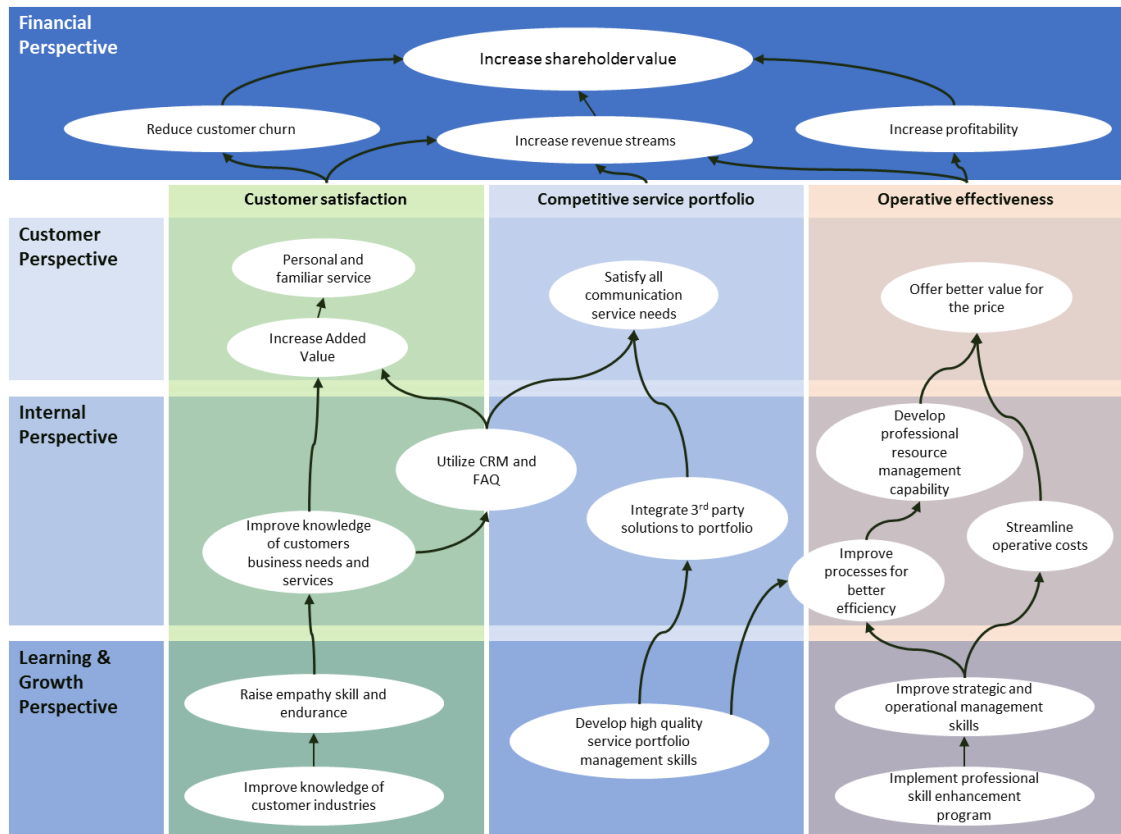
Figure 22. Example of case company's strategy map at company level.

The planning of strategy map should rather involve more than just a few key persons. The company level strategy map's planning team could include the management team and product managers at minimum. The business unit level strategy maps could be planned with the business unit head and team managers and preferably few active volunteers from the teams itself. This wider involvement ensures that more operative knowledge is utilized in the planning and helps the communication of the results. The strategy map development process itself could be made public and feedback from the organization collected throughout the process in ways of digital discussion forums and team meetings. After the approval of the strategy maps the communication should not be only restricted to waterfall type method. Repetition in CEO review meetings for all the personnel and discussions in cross-function forums like service development groups or sales planning meetings should be used to ensure the understanding.

6.3.3 Set performance indicators

Strategic goals for different organizational levels should be measured and monitored. The work done with the strategy maps is continued by planning performance indicators

for each objective and the target states for the indicators. The performance indicators can be divided to two kinds of metrics; outcome metrics, and driver metrics. The outcome metrics usually measure past events like financial outcomes and driver metrics focus on measurable actions that lead to the outcomes. The difference between these two metrics is something that should be taken into consideration when planning the performance indicators for the case company.

The proposed tool for the documentation and communication of the metrics is Kaplan and Norton's balanced scorecard (1992). Together with strategy map this forms capable and well-structured strategy management framework. The balanced scorecard has the same perspectives as the strategy map and utilize the strategic objectives for further scrutiny. Performance indicators are listed for each objective, as well as targets for the indicators. These are complemented with planned actions that drive the organization towards the targets. Last information column in the scorecard is the responsible person who reports the progress of the performance indicator in review meetings. Scorecards should be implemented at least to all the same levels of organization that have strategy maps in use. To further strengthen and accelerate the strategy implementation, personal scorecards should be developed. This helps individuals to connect their work effort to the strategic goals of the company. The addition to the personal level scorecards as opposed to the initial proposal is that the performance metrics per person should be kept to as few as possible. This way the measuring of individuals is kept simple and easy to understand for everyone.

		Company level scorecard			
Perspective	**Objective**	**Performance indicator**	**Target**	**Actions**	**Responsible Person**
Financial	Reduce customer churn	The amount of customers who terminate contract during one month	Churn rate of 10%	See actions under other perspectives	CFO
	Increase revenue stream	Company revenue during one month	Revenue increase 5%	See actions under other perspectives	CFO
	Increase profitability	Company quarterly EBITDA	EBITDA increase 8%	See actions under other perspectives and initiative to reduce financing costs	CFO
Customer	Personal and familiar service	NPS questionnaire	NPS level at 75	CRM and FAQ intiative	CSO
	Satisfy all communication service needs	Level of service implementation per customer	50% portfolio penetration per customer	Cross-selling intitiative	CSO
	Offer better value for price	Hit-rate of made offers	Hit-rate at 60%	Offering analysis program	CSO
Internal	Improve knowledge of customers business needs and services	Customer need documented in CRM for new contacts	Needs documented for 90% of new contacts	Training of sales personnel	CSO
	Integrate 3rd party solutions to portfolio	GAP analysis of current portfolio and target state	20% of GAP covered with new 3rd party contracts during the year	Partner search initiative	CPO
	Improve processes for better efficiency	Delivery time to customers	Reduce delivery time by 20%	Delivery process optimatization initiative	COO
Learning & growth	Improve knowledge of customer industries	Customer industry knowdlege base	60% of customer industries documented	Customer industry documentation initiative	CPO
	Develop high quality service portfolio management skills	Service portofolio management certificate	At least two certified professionals	Training program for service portfolio management	CPO
	Improve strategic and operational management skills	Number of managers qualified in internal training	90% of managers qualified	Internal strategic and operational management training program	CHRO

Figure 23. Example of case company's balanced scorecard.

The planning of excellent quality performance indicators and motivating target levels is arduous task. To help this work, co-operation with various functions and levels of company should be fostered. Any measurement that natively produces too optimist results or wrong image of the progress should be abandoned. This can be achieved by introducing deeper knowledge from operative level. The targets of performance indicators should motivate the employees to reach them. If the strategic goal itself is hard to reach, then the scorecard targets can be split to more achievable milestones. To highlight this even further the final proposal suggests that the performance metrics should create the feeling of can do attitude instead of defeatism. Also as an addition to the initial proposal, some groundwork in reasoning behind the scorecard system should done in advance, because of existing scepticism against similar tools. This proposal states also that failure in planning the performance metrics and targets may result in even lower level motivation among the personnel.

6.3.4   Track and react

To fully implement the company strategy into action, there must be continuity in the strategy process. This can be achieved by exercising commonly agreed reviewing meetings with relevant responsibilities and actions. The company level strategy and its performance indicators should be reviewed either as part of the regular management

team meetings or in separate strategy focused meetings. Third, hybrid solution, is proposed for rooting the culture and improving efficiency in high-speed environment. The status of balance scorecard metrics should be reviewed in every management team meetings. Any gaps between targets and actual performance indicator results should be analysed by the responsible person and reviewed in separate strategy focused meetings. These meetings would also be the forum for deciding actions to correct the performance towards the targets. As addition to the initial proposal the role of the responsible persons should include continuous tracking of their performance metrics and light level analysis of its state. Also in this final proposal the ability of the responsible person to do the analysis alone is questioned and a suggestion of co-operating with others to do the full analysis is made as solution for this. This way they could give some level of analysis of the current situation in regular meetings. Business unit level performance indicators should be reviewed in respective business unit regular meetings. The same approach can be used also here as in company level strategy review. Monitoring is done in regular meetings and analysis based on findings by responsible persons. The required actions should be planned with enough time reserved for reasonable decision making instead of trying to do them along with other operative matters.

6.3.5   Supportive elements of strategy implementation

These are the elements that tie together the strategy implementation process and offer valuable support in the success of it. These elements have been mentioned in the proposal under other headlines, but because of their importance, they deserve to be highlighted as separate element of the overall concept.

Crowdsourcing is relatively young term in the field of management. It was used in scholarly journal by David Brabham just under ten years ago (2008). In this proposal crowdsourcing is distinguished from co-operation by its less interactive nature. Knowledge and opinions can be obtained widely from the organization by crowdsourcing and to some degree the exchange is interactive. The may be a question or hypothesis that is presented to the crowd and opinions or facts are collected in return. The exchange in this case does not however continue past this point and hence the crowdsourcing is different than true co-operation. The crowdsourcing is nevertheless powerful tool for utilizing hidden knowledge to the planning and decision-making process.

Co-operation should be used in all phases of the strategy implementation process and careful consideration of who to involve in it as important part of it. The authoritative and hierarchy oriented management style in the strategy process decreases motivation and fails to make use of hidden knowledge within the organization. In the end the final decisions must be made by responsible persons, but this does not exclude the possibility to prepare the decisions with larger set of stakeholders. Training the strategy management system to the personnel can also be part of the co-operation. The case company management team should first train themselves into the proposed strategy management system and they act as instructors for the rest of the organization. Since the management system uses commonly available tools, use of an external instructor is also possible. This however is not fully advisable since the management system should form into best fit for the case company instead of sticking rigorously to pre-created tools.

Communication of the strategy is as important part of the implementation process as any other. Without widely adopted knowledge and understanding of the strategy, its objectives and performance indicators, the results of actions will most likely be disappointing. The communication should be done repeatedly and one quality that enhances its effect is open dialogue. This offers an interactive channel for all participants of the communication to share their opinions and gain better understanding of the topic. In this case strategic objectives, performance indicators and their target levels should be openly discussed and in some cases adjusted based on the new knowledge gained via the open dialogue. Openness in the communication and the opportunity to participate in the discussion improves motivation and reduced the room for hidden negative culture.

Last part of the strategy implementation process is its connection to the beginning. In this case the case company should readjust the strategy based on the finding in the tracking of performance indicators and in cases of external changes in the business environment. Full strategy review should also be made at regular intervals, preferably as part of the year planning process.

One final addition to the final proposal compare to the initial one, is that usage of all suggested strategy tools should be kept as simple as possible. The current maturity level of the case company requires easy to understand examples and tools and when

the knowledge of new tools has grown, and the culture has change to more accepting one, then more complex scenarios can be developed.

6.4   Recommendations

The overall concept of strategy implementation guideline for the case company with its proposed tools require an undisputed ownership within the organization. For the case company this ownership naturally would fall to the company CEO. As the head of the company management team and the one who reports to the board of directors, the CEO is the person who can affect the most to the application of this strategy implementation guideline. As the first step of bringing the guideline to use the CEO should expose the management team to the concept and involve them in the strategy reviewing. By going through the guideline and its tools for more than once and with sufficient time to use, the strategy implementation capabilities of the management team as whole would develop. After this the involvement of other key persons in the company would follow and the management team could act as instructors of the strategy implementation guideline. The act of instructing other people also develops the maturity of the instructor. The key persons who are involved in the strategy reviewing would also act as the opinion leaders for the rest of the organization when the finalized strategy is presented for the personnel. Additionally, they would act as feedback collectors along with digital channels to add hidden knowledge of organization to the planning process.

The result of strategy reviewing, an adjusted and possibly restructured strategy could be first tried by conducting a poll for all the personnel to participate. A single question should be enough, is the company strategy clear? The results of this poll should act as spark for further discussion and communication of the strategy and its meaning. The company CEO would be responsible for putting out the poll and opening the discussion for all personnel. After this discussions in different forums would be curated by the management team members and team managers. After perhaps readjusting the strategy phrase based on the feedback, the strategy implementation work should move on to the planning of strategy map for company and business unit levels. The responsibility of the company level planning would belong to the CEO and business unit level strategy maps to the respective management team members. Involvement of other people in this stage and utilizing co-operation as well as crowdsourcing is essential element in motivating the personnel. The strategy map owners should consider who to involve and perhaps ask for volunteers for the development teams. After the develop-

ment work the results should be introduced to the organization and feedback collected to validate the quality of the work. The responsibility for the overall communication would belong to the CEO, but the management team members would be responsible for introducing their own strategy maps and colleting the feedback. After successfully conducting this phase the management team should decide to move to setting the performance indicators and their target levels with balanced scorecards. Once again, the responsibility of this would belong to respective business unit owners, but also another level of measures could be conducted for different teams and thus the team managers would take responsibility for these scorecards. By bringing the performance indicators to personal levels within the teams the team managers would form the connection between company strategy and personal level actions.

The tracking of the performance indicators against their targets would belong to all owners of the balanced scorecards. This continuous practise would be part of the regular meeting culture as described in the proposal sections of this study. Validation of the usage of this tracking should be made by CEO attending the meetings at irregular intervals. Also, the reporting of the meetings, results of the performance indicators along with the decided actions should be made public, so that reviewing the practice in work could also be distributed among the company personnel. The strategy work requires resources from all levels of organization and preferably from all the people in the company. The amount of time and energy required from each person depends on the level of responsibility, but at minimum, everyone should participate in planning their personal performance indicators and target levels. Preferably everyone would also participate to some degree to the planning of team level metrics.

7   Discussion and Conclusions

7.1   Summary

The business challenge of the case company was that previous strategy implementation efforts had not been successful. The employees of the company did not have clear objectives that connected their efforts to the strategic level goals of the organization. The objective of this study was to create a strategy implementation guideline that links company strategy to personal level. The scope of this study was limited to creating a

strategy implementation guideline that links company strategy to personal level. The implementation of the strategy was not included in the scope.

The case company strategy situation was mapped out by conducting interviews and collecting strategy related documents. The collected data was then used to do current state analysis which disclosed strengths and weaknesses of the previous strategy. To successfully build suitable strategy implementation guideline for the case company, existing knowledge focused on the discovered weaknesses was considered for tools and frameworks. The result of this was a conceptual framework of existing knowledge that acted as the basis for the proposal building. Co-operative workshop was used to gather more knowledge of the conceptual frameworks suitability for the case company, even though it failed in its original goal of creating the initial proposal. This was done later by using the data collected in the workshop and the conceptual framework.

The initial proposal was presented to the case company's representative and adjustments were made based on the collected feedback. The result after these adjustments is the final proposal for strategy implementation guideline. The guideline contains four different key concepts that form a continuous strategy management process. These concepts are; review strategy, plan objectives & actions, set performance indicators and track & react. These key concepts are supported by supportive principles; crowdsourcing, co-operation and open dialogues & communication to the equation.

7.2   Practical/Managerial Implications

Strategy can give necessary guidance to organization in its journey to reach the goals set by the owners. So, the strategy is a tool, not the purpose itself. As a tool strategy and the management system that implements it to action is something that company management team should learn to use. If the management team can use strategy management system well, then the rest of the organization can benefit from the guidance and knowledge given to them. The successful implementation of strategy is crucial for any organization to systematically reach its goals and to learn if the chosen activities and the goals themselves were set correctly.

The first managerial implication of this study is that the maturity level of the management team in using the strategy management system should be high enough to succeed in implementing the strategy. The maturity can be obtained by co-learning how to

use the system and sparring with each other in the use of it. After internalizing the strategy management system, the management team should work to raise the maturity level of the organization. By starting with simple usage of the strategy tools and aiming for more complexity only after successful experiences with them, helps to build the trust and motivation of the organization.

Another thing to consider from the management view is how setting strategic objectives, performance metrics and respective target levels affect the motivation of personnel. If the any of these mentioned aspects of strategy seem nonrelated to their work, false, or too hard to reach, they do not steer the actions performed by individuals. At worst they may manage to steer the actions to harmful directions. Therefore, setting the objectives, performance metrics and targets should be taken seriously and given as much attention and resources as possible.

Last managerial implication of this study and part of larger culture change within the organization is open communication and wider involvement of personnel to the strategy process. This is something that is proposed not only because it gives personnel the opportunity to participate in the process and affect the results, but also because it utilizes the hidden knowledge of the organization to the use. This is especially important when setting the performance indicators and target levels. Often the best knowledge of what metrics give truly accurate view of the actions, is found from the people who are involved with the actions. Therefore, respecting these views benefits the work itself as well as motivates the people involved in the process.

7.3   Evaluation of the Thesis

The reliability and validity of the research is considered in this section to verify the trustworthiness of the study. The suitable criteria for this task come from the Shenton's proposal of a strategy for ensuring trustworthiness in qualitative research projects (2004). These criteria are; credibility, transferability, dependability and confirmability (Shenton 2004). Credibility in this context refers to the degree of accuracy of capturing the reality in sensible way in the outcomes of the research. Transferability describes how well the research could be replicated in other environments. This criterion concentrates on the data collection methods. Dependability focuses on the research process and tries to identify if same research results could be obtained by another researcher in the same environment. Confirmability as the last criterion is targeted to ensure the ob-

jectivity of the research outcome and take into consideration the objectivity of the researcher and what actions have been done to overcome it. The evaluation this research's trustworthiness is presented in four tables, each focusing on one criterion in detail.

Credibility is evaluated in table 5 with 13 various aspects of the criterion.

Table 5. Credibility (Shenton 2004).

Aspect of criterion	Evaluation of this research
The adoption of research methods well established	Qualitative research method was applied in this research by the means of unstructured interviews with open-ended questions, target group interview in the form of workshop and analysis of collated documents.
The development of an early familiarity with the culture of participating organisations	All participants of the research were employed by the case company and were familiar with the organizational culture.
Random sampling	Individuals were chosen for the interviews specifically so that they would represent different organizational hierarchy levels and business units. Therefore, random sampling was not applied in this research.
Triangulation	Interview data was collected with two different methods; one on one interviews and target group interview. Another data source was strategy related documents. Interviewees were chosen from two separate locations and various business units.
Tactics to help ensure honesty in informants	No other tactics applied other than anonymous participation in the one on one interviews.
Iterative questioning	Open ended questions were supported with pre-designed follow-up questions to gain iterative questioning.
Negative case analysis	Not applied in this research.
Frequent debriefing sessions	Independent research approach was applied due to the organizational separation between the researcher and case company during the research.

Peer scrutiny of the re-search project	Research project phases were peer reviewed by other program students during the project. The thesis was also reviewed by company representative prior to pub-lication.
The researcher's "reflective commentary".	On some degree done in researchers notes during the project and partly in peer review sessions as part of the interactive discussions regarding the research structure and methods.
Background, qualifications and experience of the in-vestigator	Not applied in this research.
Member checks	Conceptual framework reviewed in target group inter-view and validated as fitting framework for case com-pany. Initial proposal validated by the case company representative in one on one interview.
Thick description of the phenomenon under scrutiny	Discussed in the sections 1.1, 1.2 and 3.5.
Examination of previous research findings	Discussed in the existing knowledge sections of this study.

Transferability is evaluated in table 6 with 6 various aspects of criterion.

Table 6. Transferability (Shenton 2004).

Aspect of criterion	Evaluation of this research
The number of organisa-tions taking part in the study and where they are based	Finland based case company was the only juridical organization included to the study. Various business units within the case company organization were in-volved.
Any restrictions in the type of people who contributed data	Interviewees were all from the case company organi-zation. People from different hierarchical levels and roles were involved in the data collection.
The number of participants involved in the fieldwork	6 persons in one on one interviews 4 persons in target group interview 1 person in validation interview
The data collection methods	Unstructured interviews with open ended questions.

that were employed	Document collection from the case company.
The number and length of the data collection sessions	One on one interviews from 20 to 50 minutes each (1st dataset). Target group interview 2 hours (2nd dataset). Validation interview 2 hours (3rd dataset).
The period over which the data was collected	First data set: October 2016 to March 2017 Second data set: May 2017 Third data set: November 2017

Dependability is evaluated in table 7 with 3 various aspects of criterion.

Table 7. Dependability (Shenton 2004).

Aspect of criterion	Evaluation of this research
The research design and its implementation	Presented in section 2.1 research design of this thesis.
The operational detail of data gathering	Presented in section 2.2. data collection and analysis plan of this thesis.
Reflective appraisal of the project	Discussed in section 7.4 reflection and afterword of this thesis

Confirmability is evaluated in table 8 with 5 various aspects of criterion.

Table 8. Confirmability (Shenton 2004).

Aspect of criterion	Evaluation of this research
Researchers possible subjectivity balanced with triangulation	The data was collected from various sources and views from distinct levels and parts of the case company organization were collected. The conceptual framework was validated in target group interview.
Researcher's predispositions	Discussed in section 7.4 reflection and afterword of this thesis
Weaknesses in the employed techniques	Discussed in section 7.4 reflection and afterword of this thesis
Detailed methodological description to allow critical	Discusses in sections 2.1 research design and 2.2 data collection and analysis plan.

evaluation	
Diagram of the research plan to promote audit trail evaluation	The research process is introduced in figure 1 research design in section 2.1. of this thesis.

The evaluation against the trustworthiness criteria presented in tables 5 to 8 suggests that majority of this research has been conducted in satisfactory level to satisfy the necessary requirements.

7.4 Reflection and afterword

The setting of business challenge was accurate at the beginning and at the end of this study. The challenge of implementing a strategy into action is usual for other organizations as well and hopefully this study may give guidance to them as well as the case company. The objective was kept as straightforward as possible to help scope this study. This worked well, since the focus in finding practical ways to help the strategy implementation was kept during the research project. The researcher's history in the case company helped in choosing the business challenge, but also served as possible limitation due to biases in opinions. This was recognized early in the research and therefore two different data collection methods were chosen for the first dataset to offer impartial information regarding the current state.

The current state analysis of the case company previous strategy implementation efforts was based on two data sources. One was a collection of strategy related documents and another one a series of case company personnel interviews. Finding out the strengths and weaknesses from this data required some efforts, especially mapping out the emerging themes from interview data. The results of the current state analysis were not surprising and supported the original views of case company challenges in implementing the strategy.

The existing knowledge utilization proved to be the most challenging part of this study. There exists a vast amount of research knowledge around the themes strategy and management. Even though some authors like for example Kaplan and Norton have gained wide popularity, also contradicting views exist and suggest other key points to focus on. The first iteration of conceptual framework was constructed to keep the study in progress. This was used as the basis of workshop with selected case company per-

sonnel. Because of the still limited view of the existing knowledge the co-creation of proposal, that was the original objective of the workshop, was not successful. The workshop did however manage to accumulate more information of the maturity of the organization and how the presented key concepts would work for the case company. The building of the proposal could start in earnest only after the existing knowledge study was finished later and the conceptual framework finalized.

The proposal building and its validation to form the final proposal were done in period during the October and November. After finalizing the conceptual framework, the initial proposal building followed shortly. Examples of proposed tools with case company related content were added to ease the understanding of them. The initial proposal was presented to company representative and feedback collected to finalize the proposal. This discussion itself spawned some current ideas and deepened the knowledge of the topic in genuine business environment.

As a self-reflection the progress of the study went otherwise well, but the existing knowledge study should have been finished earlier, or the co-operative proposal building workshop held at later date. As an alternative, organizing two workshops at earlier and later stages could have produced interesting results.

This study was aimed at solving the business challenge of case company. It can however also prove to be useful for other organization that have challenges in implementing strategy to action. The offered framework and tools are commonly used. The offered somewhat new perspective, or key focus, is the crowdsourcing, co-operation and open communication that supports the entire process. This should be applicable for organization that have open communication friendly culture in place, or are ready to start the path towards it.

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Appendices

Appendix 1: CSA interview introduction

Hei ja kiitos siitä, että osallistut tähän haastatteluun. Kartoitan haastattelussa AinaCo-min strategian jalkauttamiseksi tehtyjä toimenpiteitä vuosilta 2013-2015. Haastatteluis-sa kerättyä materiaalia hyödynnän analyysissa, joka tukee päättötyöni tavoitetta, eli strategian jalkautusmallin luomista AinaComille.

Tallennan haastattelun digitaalisesti, jotta voin myöhemmin käydä läpi vastausten sisäl-töä. Olen ainoa henkilö, joka käsittelee tallenteita ja keskustelu on täysin luottamuksel-lista. Jos haluan siteerata sinua päättötyöni tekstissä, teen sen nimettömästi ja pyydän lupaasi ennalta. Voit tarkistaa, että siteerattu kommentti ei ole yhdistettävissä sinuun.

Appendix 2: CSA interview questions

1. Kerro muistamasi tilanteet, joissa strategiaa on käsitelty.
2. Kuivaile tilanteiden interaktiivisuutta.
3. Miten olet osallistunut strategian suunnitteluun?
4. Kerro omin sanoin AinaComin strategia vuosilta 2013-2015.
5. Minkälaisia henkilökohtaisia strategiaan liittyviä tavoitteita sinulla on ollut?
6. Miten olet osallistunut tavoitteiden suunnitteluun?
7. Kerro miten tavoitteiden toteutumista on seurattu?
8. Miten koet straegian jalkautuksen onnistuneen?
9. Kuvaile strategian toteutumista laajemmin AinaComissa.

Tässä oli haastattelun kysymykset. Heräsikö sinulle mieleen tähän liittyviä asioita, joita haluaisit vielä kertoa?

Kiitos vielä, että käytit aikaasi osallistumalla haastatteluun. Käyn seuraavaksi läpi kaikkien haastatteluiden sisällöt ja toivon, että voin tarvittaessa ottaa sinuun myöhemmin yhteyttä, mikäli tarvitsen täsmennystä joihinkin vastauksistasi.

Appendix 3: CSA interview note template and follow-up questions

Haastateltava:

Aloitusaika:

Lopetusaika:

1. Kerro muistamasi tilanteet, joissa strategiaa on käsitelty (tieto)

- Lisäkysymys: minkälainen osallistujakunta näissä tilanteissa oli mukana (tieto)

2. Kuivaile tilanteiden interaktiivisuutta (mielipide)

- Lisäkysymys: miten interaktiivisuutta edistettiin? (mielipide)

3. Miten olet osallistunut strategian suunnitteluun? (tieto)

- Lisäkysymys: Miten olisi halunnut osallistua? (mielipide)

4. Kerro omin sanoin AinaComin strategia vuosilta 2013-2015 (tieto)

- Lisäkysymys: Miten kuvailet ymmärrystäsi strategiasta? (mielipide)

5. Minkälaisia henkilökohtaisia strategiaan liittyviä tavoitteita sinulla on ollut? (tieto)

- Lisäkysymys: Minkälaisiksi olet kokenut tavoitteet? (mielipide)

6. Miten olet osallistunut tavoitteiden suunnitteluun? (tieto)

- Lisäkysymys: Miten olisit halunnut osallistua tavoitteiden suunnitteluun? (mielipide)

7. Kerro miten tavoitteiden toteutumista on seurattu? (tieto)

- Lisäkysymys: Miten tavoitteiden toteutumista olisi mielestäsi pitänyt seurata? (mielipide)

8. Miten koet strategian jalkautuksen onnistuneen? (mielipide)

- Lisäkysymys: Miksi olet tätä mieltä onnistumisesta? (mielipide)

9. Kuvaile strategian toteutumista laajemmin AinaComissa (tieto)

- Lisäkysymys: Miten tämä ilmenee käytännössä? (tieto)