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Improvement of Clarity as a supporting service for strategy implementation

A client study

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ABSTRACT:

The aim of this study is to give Aamu Partners improvement areas and ideas for the development of Clarity service from the aspect of a strategy implementation supporting service. Clarity is a consulting service for Finnish small and medium sized companies supporting with strategy, strategy implementation, communication and financial understanding for its clients. This study will assess Clarity service from the perspective of strategy implementation and focus on how well Clarity service is performing as a supporting service for strategy implementation and how it is supporting Finnish SME's tackle the main objectives of strategy implementation. This study will also assess how systemized the support that Clarity is providing is between its clients. The literature review will focus on previous studies and theories on strategy implementation including the main obstacles for strategy implementation that have been found in previous studies and this will support the selection of the interview questions for Finnish SME's that are using the Clarity service. Five clients using the Clarity service were interviewed during this study and qualitative as well as quantitative data was gathered. The qualitative data was analyzed by using an inductive thematic analysis to find the main themes for success and possible development areas. The quantitative data was analyzed by calculating the standard deviations and coefficient of variance for the interview results to find how systematic the support has been between different clients. The results were that Clarity service gives its clients support on multiple areas regarding strategy implementation but there are clear differences between clients in the areas and some sort of systematization is recommended for the further development of the Clarity service.

KEYWORDS: strategy, strategy implementation, strategic management, small and medium-sized enterprises, strategy work

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1 Introduction

1.1 Background of the study

The purpose of this study is to evaluate Aamu Partners Clarity service as a supporting part of strategy implementation and provide further development ideas as to how it could be improved to give support for strategy implementation in small and medium sized Finnish organizations. Clarity is a combination of consulting and software firstly developed for private investors, board members and CEOs to give them a deeper understanding of what are the key elements driving their business and how the financial aspect of their business is working. Clarity has mainly been developed to fit customer needs and for the purpose of upcoming software development it is crucial to know what might be the aspects of strategy implementation support that should be considered and would fit in the current limitations of the Clarity-service. Literature and previous studies provide background and a framework that Clarity could be assessed against. In addition clients will be interviewed based on the framework of what a strategy implementation service should support and what Clarity currently is supporting with, this will provide insight on the expectations from the client side.

1.2 Objectives of the study

Objective of this study is to give insights on how Clarity is in its current form supporting clients with strategy implementation and how systematic the support is between clients. Is there deviance between the service provided from the clients perspective and what would be the focus areas to give clients a unified Clarity service. In addition to this the study aims to give concrete areas of improvement from the client perspective on what would be the areas on which Clarity could provide support regarding strategy implementation but currently does not.

The research questions are as follows: 1) How does Clarity supported strategy implementation? 2) How systematic is the support for strategy implementation between clients? 3) How could Clarity improve as a service for strategy implementation?

1.3 Scope of the study

Scope of this study is under previous research and literature on strategy implementation and how Clarity-service can meet the requirements of a whole strategy implementation supporting service without it requiring continuous and significant additional resources per client compared to its current resources per client. Clarity consultants should be able to serve clients with the same use of resources as before this study. I will use my current knowledge on the service and internal interviews to form a service description of Clarity and find the areas of possible improvement from literature, previous studies and client interviews to find what of those areas of improvement are possible under the restriction of resources. Scope of client interviews is 5-7 current Clarity clients.

1.4 Structure of the study

Firstly I will briefly explain the general process of strategy formulation and implementation. After a brief overview in strategy I will dive deeper in to the framework of strategy implementation developed by Hill and Jones (2010). I will describe in detail the four main enablers driving strategy implementation, Governance & Ethics, Organizational Structure, Organizational Culture and Organizational Control. I will then explain in detail the findings from earlier research on the main obstacles for strategy implementation as found by Hrebiniak (2006) and Beer et al. (2000). This ends my section on theory and earlier research. The theory section and earlier studies form the basis of my interview questions and these will all be formulated from the perspective of Clarity.

After the theory section I will give an overview of the history and early stages of Clarity and give a service description on the current model of Clarity as a service.

I will then describe the methodology behind this study and provide reasoning for the chosen research approach. I will describe in detail the methods for data collection including the semi-structured informal interviews with current Clarity clients and the

quantitative as well as the qualitative thematic approach for analyzing the data and the reasoning behind my approach. After this I will give the results and findings of this research and propose further development areas for Clarity as a service. I will not go in to detail about the suggestions on how improvements should be made as it is not included in the scope of this study. In the end I will give my conclusions on this study and provide further research areas for the development of Clarity as a supporting service for strategy implementation.

1.5 Research approach

After introducing the current theories on strategy implementation process and Clarity service description I have formulated a set of interview questions that aim to answer the two research questions. For the purposes of this study I will use a mixed method of qualitative and quantitative analysis. I have chosen this method because of the nature of my two research questions and the qualitative method will provide further insight on the quantitative analysis.

To answer the second research question (*How systematic is the support for strategy implementation between clients?*) I will use quantitative method to assess the success and consistency of Clarity as a service. This aims to provide insights on the areas of strategy implementation in which Clarity supports its clients and how consistent this is between clients.

To answer the first (*How does Clarity support strategy implementation?*) and the second (*How could Clarity improve as a strategy implementation service?*) research question I will take a qualitative approach based on the nature of the question and the theoretical wide range of responses in the data. The thematic analysis will provide answers for further development and successful systematization of the Clarity service.

The quantitative analysis on the second research question provides insight and will narrow down the qualitative analysis of the second question. For the qualitative analysis I

have chosen to take a thematic approach to gain detailed insights on the possible development areas for Clarity as a supporting service for strategy implementation. This approach is supported by the fact that there is no previous research on this subject.

2 Strategy

Strategy is everything but still nothing, and its effectiveness is measured by its flexibility combined with its ability to influence. (Peltonen, 2007)

There are three main approaches to view the logic of strategy found in literature. These are observed from the view of positioning, resources or dynamic capabilities. These link the use of organizational resources to obtain or sustain competitive advantage. In positioning, a unique or defensible position in the market is attempted to obtain in order to gain competitive advantage through differentiation. Resource based approach harnesses the usable resources to leverage the best possible return in the market. Dynamic capabilities based view is an opportunistic view on strategy where the organizational resources are harnessed to gain temporary competitive advantages in a rapidly changing market environment. (Barney, 1991; Bharadwaj et al., 2003; Billis et al., 1987; Bingham et al., 2008; Eisenhardt et al., 2000; Hedley, 1977; Miles et al., 1978; Peteraf, 1993; Pisano et al., 1997; Porter, 1985 & Teece, 2007)

2.1 Strategic formulation

In order to begin strategy implementation the organization must start with the formulation of one. The formulation process starts with the mission statement and the most important big goals based on the organizations business model. The mission statement is a description of what the organizations ultimate goal is and it should not be time bound. Mission statement should take into account the customers of the organization and how to bring value to those customers. From the mission statement the organization develops the vision. The vision of the organization is more concrete and time bound, it describes the how the operating environment is visualized in the near future and how the organization is operating in the visualized market scenario. (Hill et al, 2010)

Once the organization has a mission and a vision it should formulate a set of values under which the employees will operate towards the organizational goals. Values include specific standards and norms of operation and behavior that shape the culture of the

organization. Values are the model under which the employees behave and thus the values control the actions performed by every employee to reach the organizational goals. (Hill et al, 2010)

For an organization, goals are a set of measurable key objectives that the organization is planning to achieve and these are formed in alignment with the values and on the basis of the vision and the mission. (Hill et al, 2010)

In addition the organization needs to make an assessment of the environment it is operating in and what are the strengths, weaknesses, opportunities and threats for the organization in the operating environment. From analyzing these aspects the organization can begin to formulate a strategy which utilizes the organizations strengths to make up for weaknesses and opportunities to counter the external threats. The formulated strategy should aim to meet market demands with the organizational capabilities and resources. The strategy should be a carefully formulated plan of execution which, when implemented properly, should lead to the achievement of organizational goals. Chosen strategies within different levels of the organization can differ widely but should always be aligned with the mission, vision, values and goals. (Hill et al, 2010)

2.2 Strategy implementation

Implementation is the process set to action by managers for the purpose of initiating planned and desirable change in the organization and this process can be seen to be complete once the change has started to take place or once the desired benefits have realized. (Gottschalk, 1999 & Gottschalk et al., 2009).

Even the greatest strategies ever formulated hold zero value unless they are put into practice (Giles, 1991; Grundy, 1998; Hambrick et al, 1989; Hill et al, 2010; Neilson et al, 2008; Olson et al, 2005; Simons, 1995). Unfortunately most managers are far more capable in formulating a strategy than they are in implementing one (Hrebiniak, 2006 & Radomska, 2004). And according to multiple studies around in 50–90% of organizations

strategy implementation efforts are not successful at all (Kaplan et al., 2005; Gendron, 1997; Carlopio et al., 2012; Speculand, 2006 & Miller, 1997). From an analysis based on 991 papers on strategy, only 6,7% of those papers included obstacles for strategy implementation (Hutzschenreuter et al., 2006). This means that a much higher emphasis should be set on strategy implementation and ensuring success in execution as strategy formulation in itself holds very little value.

In addition to top level managers general capabilities in making strategic decisions also self-knowledge, personal drive, emotional resilience and cognitive skills are needed (Meldrum et al., 1998; Miller et al., 2008 & Getz et al., 2011). Middle level managers also play a key role in the implementation of strategy as these so called agents of change operate within the organization, closer to other stakeholders such as customers, and participate in the internal strategy implementation process on the receiving side of strategic decisions and their perspectives should be highly valued (Shi et al., 2009; Floyd et al., 1994 & Woolridge et al., 2008).

Strategy implementation is a highly demanding process that involves planning, communication, organizational adjustments and continuous tracking of progress, this is why it is often seen as a very difficult task (Carciumaru et al., 2012). Multiple frameworks for strategy implementation have been developed but there does not seem to be any agreement on a dominant framework (Siddique et al, 2016). Some believe strategy implementation is performance management or simply key performance indicators derived from the formulated strategy that run down the organizations hierarchy as other believe strategy implementation to be more about affecting organizational culture and individual behavior that drives wanted actions and change in the organization, but most come to the conclusion that strategy implementation is something in between these two extremities (Verweire, 2014; Hrebiniak et al., 1984; Hrebiniak, 2013; Brenes et al., 2008; Bonoma, 1984; Laffan, 1983; Kotler, 1984; Cespedes, 1991; Aaker, 1988; Floyd et al., 1992; Koh-tamäki et al., 2012; Thorpe et al., 2007; Homburg et al., 2004; Bellamy et al., 2019; Sull et al., 2015 & Barrick et al., 2015). As a conclusion most theories based on literature and

research have commonalities by including factors such as organizational structure, organizational culture, organizational control, operations planning, resource allocation, communication, people and leadership to strategy implementation (Nimoo et al., 2019).

When an organization is operating in an environment where it needs or it chooses to incorporate a more flexible and strategy it is suggested that organizational control is not only a set of measures and KPIs but more abstract structures supplemented with communication and influence on individuals emotions. When communicating strategy it is important to simplify the message to a form in which it is easy to understand and see where the individual stand in relation to the organizations strategy as a whole. The communication should not only be internal but also external to a certain extent for it to become a “self-fulfilling prophecy” as even customers are informed of the future direction of the organization it raises their expectations on the organization and brings demands on the strategic direction. (Ritakallio et al. 2018)

Strategy implementation includes both performance management and cultural aspects, as the ones executing wanted or unwanted actions are still human beings with emotions and needs the cultural aspect cannot be disregarded for performance management. For the purpose of this study I have chosen to use the framework proposed by Hill and Jones in Strategic Management (2010) as it takes in to account both the performance management and the cultural aspect of strategy implementation.

Strategy implementation process as described by Hill et al (2009) consists of four main components which are governance & ethics, organizational structure, organizational culture and organizational controls.

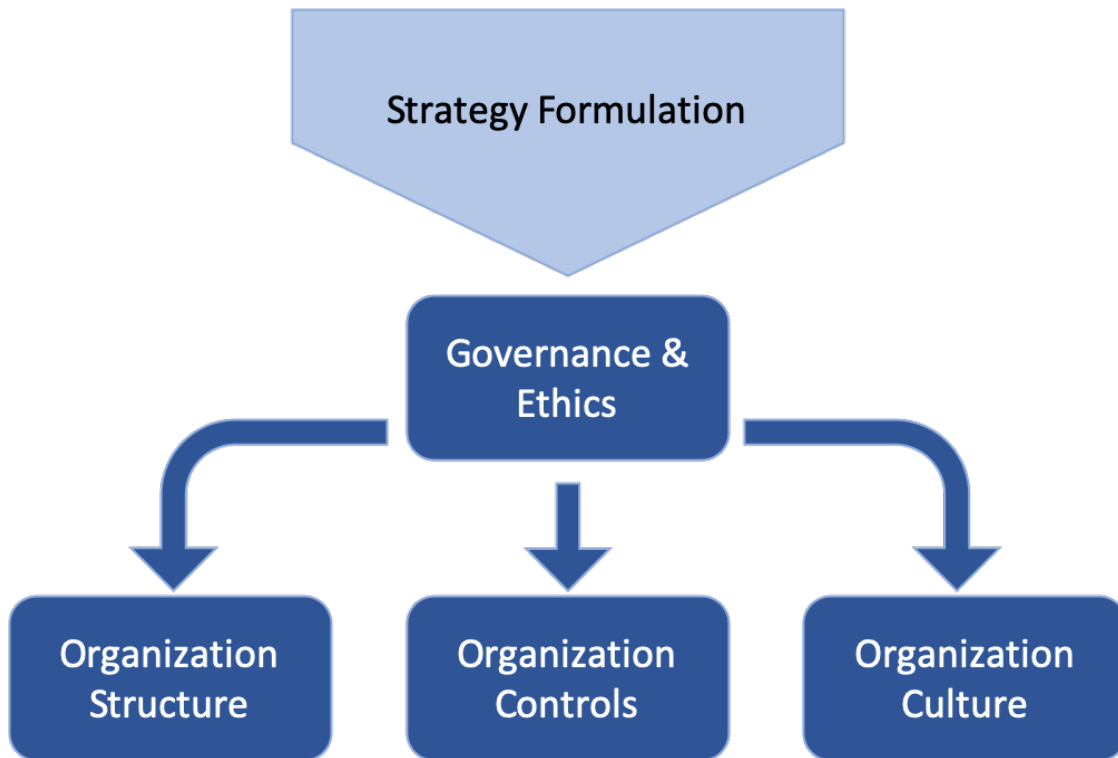


Figure 1. Strategy Implementation (Hill et al, 2010)

2.2.1 Governance & ethics

Organizations have different stakeholders and these stakeholders are all in some form of exchange with the organization, be it external such as creditors and customers or internal as employees and stockholders. Organizations goal is to try and keep different stakeholders happy as it best can. It is not possible to always satisfy the needs of all stakeholders so the organization should identify key stakeholders for its success and place their needs above others, most commonly these include customers, employees and stockholders. Usually the interests of stakeholders are in some kind of a conflict with the interests of other stakeholders and because of this stakeholder impact should be analyzed. (Hill et al, 2010)

As the needs of different stakeholders have been analyzed and taken into account while formulating the strategy the lower levels of the organization do not always act according to the stakeholders needs. According to the agency theory where a principal with authority delegate authority to the agent, the agent does not always act according to the

needs of the principal because the agent has own needs as well. For the principal it can be hard to evaluate the actions of the agent because the agent is operating with more detailed information and therefore trust is needed from the principal to the agent. Trust can be a dangerous thing to give away and therefore some mechanisms of governance has to be put in place. (Hill et al, 2010)

Governance mechanisms are processes and structures that are put in place to ensure the activities performed within the organization are aligned with the organizations goals. The board of directors is a good example of structure of governance put in place by the principal, in this case stockholders, to ensure the alignment of the agent, in this case the managers. The stockholders also have additional governance mechanisms such as financial statements of the company. The agent-principal problems down the line from the board of directors to the lower level employees can be reduced by the use of strategic control systems. Employee incentives are also used to tie together the individual success of employees with the success of the organization or its goals. (Hill et al, 2010)

The strategic control systems are widely used and it consists of strategic targets and the achievement of these targets is measured and communicated within the organization. These targets can be set in place by frameworks such as the balanced scorecard and measured by the objectives *and* key results (OKR) framework developed by Andy Grove. In the OKR framework the objective is a clearly defined goal that can be achieved by completing one or more key results. Key results are concrete, specific and measurable actions that are simply executed successfully or not. Key results are measured in any numerical form. (Doerr, 2018 & Hill et al, 2010)

2.2.2 Organizational structure

Organizational structure is the enabler for successful strategy implementation as it brings coordination across functions and business units for the actions being executed towards organizational goals. The larger the organization the more important it is to have a clear structure within the organization. Tasks and people should be allocated in to

functions and functions to divisions or business units. A clear hierarchy should be established as it gives each employee a clear understanding of the tasks and other employees they are responsible for. When developing organizational structure it is important to take in to account the integration of communication between different functions and divisions to spread problems, ideas and information in general. (Hill et al, 2010)

2.2.3 Organizational culture

For successful strategy implementation the organizations needs to have the right kind of culture. Organizational culture can be seen as a set of values and norms shared in the organization that drives the behavior of individuals and groups towards the organizational goals. Organizational norms, guidelines and expectations are derived from organizational values and these norms and guidelines describe what kind of actions and behavior are appropriate from the individuals that drive the organization towards its goals. Organizational culture is not as tangible as organizational control systems, but it is a very important driver for strategic control. A strong culture drives the unconscious behavior of individuals by the organizations values towards successful strategic implementation. (Hill et al, 2010)

2.2.4 Organizational control

Organizational control motivates employees and managers to do the right kind of activities towards organizational goals and makes it possible for managers to track and evaluate the progress and execution of strategic goals. Organizational control runs down from the organizational hierarchy as the board of directors set the controls which provide the context for the next level and so forth all the way down to the first level on managers. (Hill et al, 2010)

When an organization is operating in an environment where it needs or it chooses to incorporate a more flexible and strategy it is suggested that organizational control is not only a set of measures and KPIs but more abstract structures supplemented with communication and influence on individuals emotions.

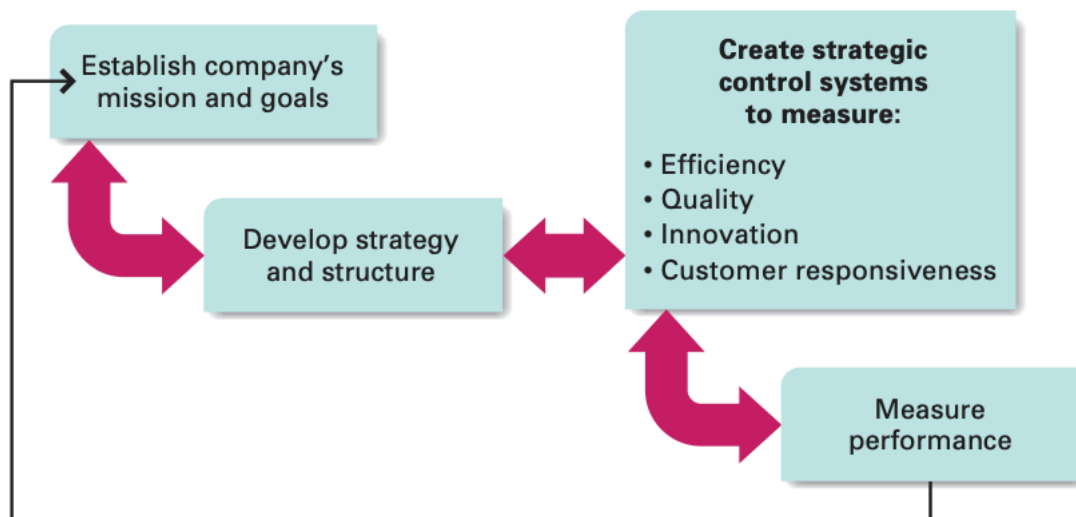
2.2.5 Strategic control systems

Success in strategy execution can be achieved through strategic control systems which are tools that enable the monitoring of strategy execution. These tools measure the effectiveness of the use of organizational resources towards achieving strategic goals. Strategic control systems are also used to give employees incentives to drive actions towards the organizations strategic goals. Strategic control systems are systems that include formal target setting, measurement and feedback to give accurate and timely information for managers and be flexible to allow correct response to rising issues. (Hill et al, 2010)

Strategic control systems can be used to ensure the success on the four basic components of competitive advantage. To ensure the efficient use of organizations resources to utilize capacity to achieve highest productivity. To control the quality of produce through continuous tracking of customer feedback and complaints. To raise the level of innovation through encouraging appropriate risk taking and to nurture a culture of innovating. To develop responsiveness to customers by tracking how employees succeed with customer interaction, this improves consistency and gives incentives to better customer service as well as give insight on the areas of further development and training. (Hill et al, 2010)

The creation of a strategic control system begins with establishing standards and targets, this has to be unified with the organizations strategic goals. Once these targets and standards have been established the measurement and monitoring of these needs to be created. As the monitoring and measuring is ongoing the data of previous performance should be analyzed against the standards and targets. After past performance analysis the results need to be evaluated and necessary actions taken to drive towards successful strategy execution. This should be an ongoing process of continuous development. (Hill et al, 2010)

Balanced scorecard was developed by Robert Kaplan and David Norton and published first in 1992 in the Harvard Business Review. The balanced scorecard is seen as a very viable model for managers to help them go through the process of creating strategic control systems. The balanced scorecard aims to provide managers a fast and comprehensive view on how the business is doing. It has financial measures that tell how the business has been doing and operational metrics that indicate future financial performance. The balanced scorecard looks the business from four perspectives; customer, internal, innovation and financial. The balanced scorecard approach does not focus only on the financial aspect of performance measurement as was the way in the industrial era but takes in to account all four aspects of competitive advantage which are efficiency, quality, innovation and responsiveness to customers. (Hill et al, 2010 & Kaplan et al, 1992)



Picture 1. Balanced scorecard approach (Hill et al, 2010)



Figure 2. Strategy Implementation and balanced scorecard approach as described by Hill and Jones (2010)

For strategic control systems to support strategy implementation to their full extent the feedback needs to be timely, relevant, correct in terms of data and insightful. The four stages of analytics are descriptive analytics, diagnostic analytics, predictive analytics and prescriptive analytics. Descriptive analytics answers to the question about events that have already happened when diagnostic analytics tells us why these have happened. Predictive analytics attempts to answer what could happen in predefined circumstances where prescriptive analytics tries to give us guidance on what we should do in the event that could become a reality, or if the scenario is desired what should we do in order to make it a reality. (Dearborn et al. 2018)

Most organizations use operational reporting which is reactive and descriptive analytics where the focus is on accuracy, consistency and timeliness. Around 30% of organizations use advanced reporting as a proactive and diagnostic measure to support making decisions. Only 10% of organizations use advanced analytics which is strategic and focuses on understanding causalities to organizational challenges to identify issues and support in finding solutions. Predictive analytics are used in only 4% of organizations by using predictive models or scenario planning. Even when most organizations feel that they have clearly linked their business strategies and analytics, just over 8% of organizations say they have usable data on their talent performance. (Bersin et al. 2013, Brajkovich et al. 2015 & Collins et al. 2017)

2.3 Obstacles for strategy implementation

It has been found in previous research by Cobbold and Lawrie (2001) that only 14% of managers manage to implement strategy successfully despite 80% of them say that they have the correct strategy. Even though 66% of managers take regular actions to serve the strategy, only 11% of those managers are satisfied with the outcome of strategic plans and all of the interviewed managers state that they are making strategic decisions with no regard to previously planned deadlines (Mankins et al, 2006). This indicates that there seems to be a strong controversy between strategic implementation and daily activities.

Beer and Eisenstat (2000) have found six different elements that they describe as the silent killers of strategy implementation and learning.

The first one is top-down senior management style, which means that the managers active engagement during the implementation is crucial for the success of the strategy. Managers should aim at influencing the culture of the organization and focus on strategic discussions instead of administrative work. (Beer and Eisenstat, 2000 & Bushardt et al, 2007)

The second is unclear strategy or conflicting priorities. If the strategy of an organization and the objectives of implementation are formed vaguely it is very hard for the individuals in the organization to execute the poorly formulated plan. (Beer and Eisenstat, 2000 & Allio, 2005)

Thirdly they identified an ineffective senior management team as an obstacle for strategic implementation. This indicates that the management team is lacking in crucial skills that are needed for the execution of strategy and managers are not fully committed to the implementation of strategy, which may lead to them operating in silos. (Beer and Eisenstat, 2000)

Fourth one is poor vertical communication, this is an obstacle that indicates that managers do not clearly communicate the chosen strategy to their subordinates and that the communication is not open. The chosen strategy should be openly communicated within the organization during the implementation phase and the bottom-up communication should be valued and encouraged to ensure successful implementation. (Beer and Eisenstat, 2000)

Fifth is poor coordination across functions, businesses or borders. Coordination is crucial for the implementation phase as it drives the use of resources and gives indication of the realization of plans and goals. (Beer and Eisenstat, 2000)

Sixth is inadequate down the line leadership skills and development. Emotional attitude towards change from middle level managers can lead to them not developing their skills through new opportunities that they face during the implementation, this can hinder the successful implementation of strategy. (Beer and Eisenstat, 2000)

Table 1. Silent killers of strategy implementation and learning (Beer & Eisenstat, 2000)

Obstacle
Top-down senior management style
Unclear strategy and conflicting priorities
Ineffective senior management team
Poor vertical communication
Poor coordination across functions, businesses or borders
Inadequate down the line leadership skills and development

Hrebiniak (2006) has identified six main obstacles for strategy implementation to be the following.

First is the inability to manage change effectively and overcome resistance to change, this can be seen as a cultural issue within the organization and it can be affected by the pace in which implementation is driven through the organization. (Hrebiniak, 2006)

Second is poor or vague strategy, this presents a major obstacle for the implementation process since a vaguely formulated strategy cannot bring positive results during implementation. (Hrebiniak, 2006)

Third is not having guidelines or a model to guide strategy implementation efforts results in the execution of uncoordinated and conflicting actions. Without clear guidelines for implementation managers find it hard to execute strategy. This should be taken into account during the end of the formulation phase and before implementation. (Hrebiniak, 2006)

Fourth is poor or inadequate information sharing among individuals/units responsible for strategy execution. Complex strategies require coordination and cooperation to be properly executed, this is hindered by unclear communication, roles and responsibilities. (Hrebiniak, 2006)

Fifth is trying to execute strategy that conflicts with the existing power structure. For strategy to be implemented successfully it requires influencing individuals within the organization towards purposeful actions. If the organization has power structures where the strategy is conflicting with the individuals holding power the structures should be taken into account during the formulation of strategy. (Hrebiniak, 2006)

Sixth unclear responsibility or accountability for implementation decisions or actions was identified. This is a clear prerequisite for coordination and cooperation in the implementation process. (Hrebiniak, 2006)

Table 2. Obstacles to strategy implementation (Hrebiniak, 2006)

Obstacle
Inability to manage change effectively and overcome resistance to change
Poor or vague strategy
Not having guidelines or a model to guide strategy implementation efforts
Poor or inadequate information sharing among individuals/units responsible for strategy execution
Trying to execute strategy that conflicts with the existing power structure
Unclear responsibility or accountability for implementation decisions or actions

3 Clarity by Aamu Partners

3.1 Background

Aamu Partners Oy (AP) was founded in 2017 by five entrepreneurs, investors and board professionals from various fields of expertise. They saw a gap in small and medium sized enterprises (SMEs) with communication between the CEO and the board of directors and owners of the company about the financial performance of the company and the progress of strategic goals and wanted to solve this issue. They also knew that the managers of SMEs were usually specialists in their own field of work but in multiple cases there was a lack of financial intelligence. This was the beginning of AP and during the first year of business the concept of Clarity began to form from financial modelling and investor presentations towards its current state. AP has decided to begin the development of the next version of Clarity to make it more efficient as a service and to bring more value to its clients. This study is important because it focuses on client needs from Clarity in its current form and brings development ideas for the Clarity 2.0. Next I will give a description of what Clarity currently consists of.

3.2 Service concept

Clarity concept is an ongoing service for SMEs that focuses on the continuous drive towards the realization of the organizations strategic goals. The main contact person and customer is mainly the CEO of the organization.

Clarity service begins with onboarding workshops that include consulting and the setting up the software. After the onboarding process is complete the service continues as monthly sessions with the client to help with current issues and drive the organization towards its strategic goals.

3.3 Onboarding

Onboarding of the Clarity service begins with a quick assessment of the clients formulated strategy, and from this assessment together with the client, the organizations business logic is derived from, depending on the main strategic goals. The business logic can vary a lot depending on industry, strategic goals and the current state of the organization. For example an organization operating for years in housing investments, the business logic might be to maximize the return on equity and the drivers for that would be completely different than for a new organization trying to solve working capital and cashflow issues from rapid growth.

After the business logic is drawn then the most important drivers for strategic goals are derived from it. These drivers are taken into account when setting up measurements for strategy execution and this is done by using the OKR methodology by John Doerr and Larry Page.

During the onboarding process the clients financial and operative history is set up in to the model. Financial history is used as a whole but regarding operational history the focus is mainly on the aspects that have a connection with the clients OKRs and drivers for strategic goals. In the model multiple ratios are calculated depending on the clients key drivers. Some of these ratios are purely financial and derived from the P&L statement and the balance sheet and some ratios are purely operational or a combination of both operational and financial. The client organizations future both financial and operational is modelled according to the organizations plan and it is re-evaluated based on new information or data.

The onboarding process is finalized in a session where the clients past performance is evaluated based on the findings. During the evaluation of clients past performance new issues can arise that the client was unaware of. These issues are taken into consideration and next steps towards strategic goals realization are agreed on. After the onboarding process has been finished the service moves towards monthly consulting sessions and

software usage. The onboarding process may be revisited with the client at any point as new information arises whether it be internal or external.

3.4 Monthly consulting

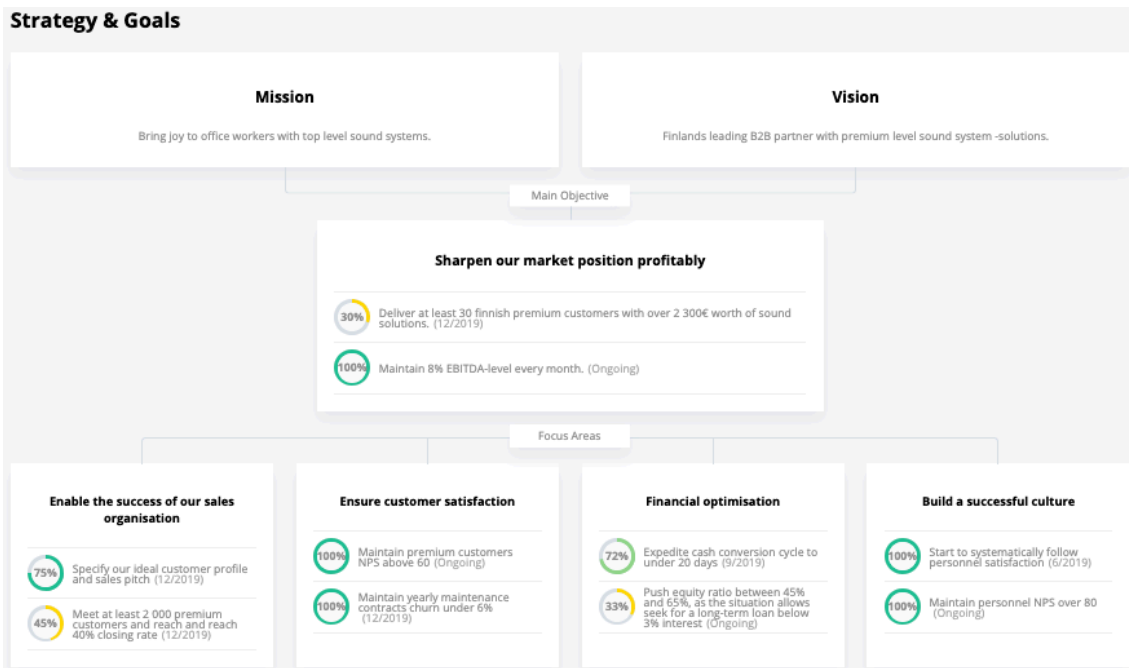
Monthly consulting sessions are held with the client organization representatives. Usually this is the CEO but depending on the theme of the session other members of the management team might be invited as well. During Clarity's monthly consulting session the clients progress is evaluated and key takeaways raised on possible issues and successes. The theme of the monthly session is selected beforehand, usually in the previous session based on the findings of clients performance. This gives both the client and the consultant time to prepare for the session and find possible solutions. During the monthly consulting session critical information regarding the client organization is shared and adjustments to the operational and financial models are made based on the information. This information can be related to anything within the client organization such as resources, costs, financing, project development, dividends and other plans. In these monthly sessions the client representatives focus, energy and time is attempted to drive towards the strategic goals realization as the day-to-day work can hectic and drive these things towards strategically unimportant tasks and actions. The monthly consulting sessions last from 1–2 hours and on top of that 1–3 hours of work is done in preparation.

3.5 Software

Clarity software is a browser based software which visualizes the client organizations model developed during the onboarding process. The software includes categories on strategy and goals, business logic, key takeaways from monthly consulting sessions, multiple financial and financial health metrics as well as operational metrics all visualized to bring insights to whomever is using the software. The software is used by managers and employees within the client organization as well as the board of directors and AP. The

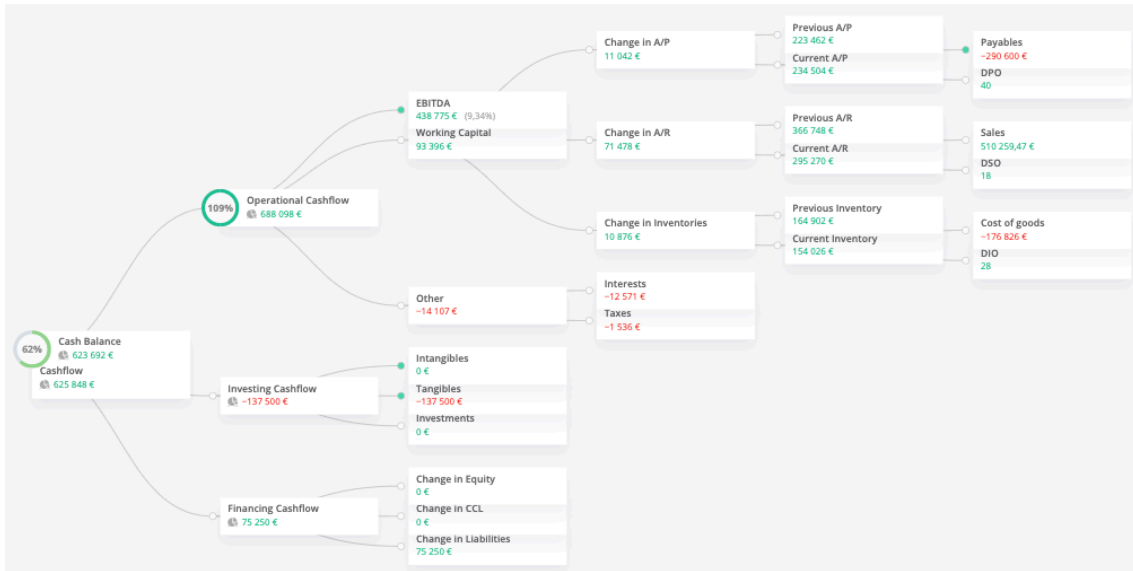
organization wide use from the client side is intended to bring alignment on actions and culture towards strategy implementation and give transparency to the organization.

Strategy & Goals is the first category in the Clarity software. It displays the organizations mission, vision or values depending on the organizations internal communicational priorities. This category displays the organizations main objective and the main focus areas with the key drivers and the time bound progress of these. The purpose of this is to be a one-pager on strategy and execution progress with linked focus areas and drivers so that the user of the software could clearly see the progress and find areas of improvement.



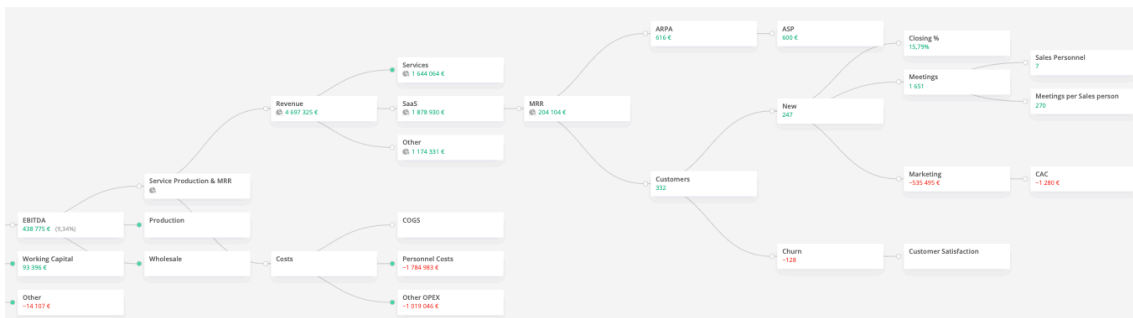
Picture 1. Example of Clarity software's Strategy & Goals visualization (Clarity software, 2019)

The business logic aims to visualize the critical aspects of the organizations goals with the causal connection. In this example the main objective for the organization in question is to maximize cashflow so the business logic opens the causalities to this.



Picture 2. Example of Clarity software’s business logic visualization 1 (Clarity software, 2019)

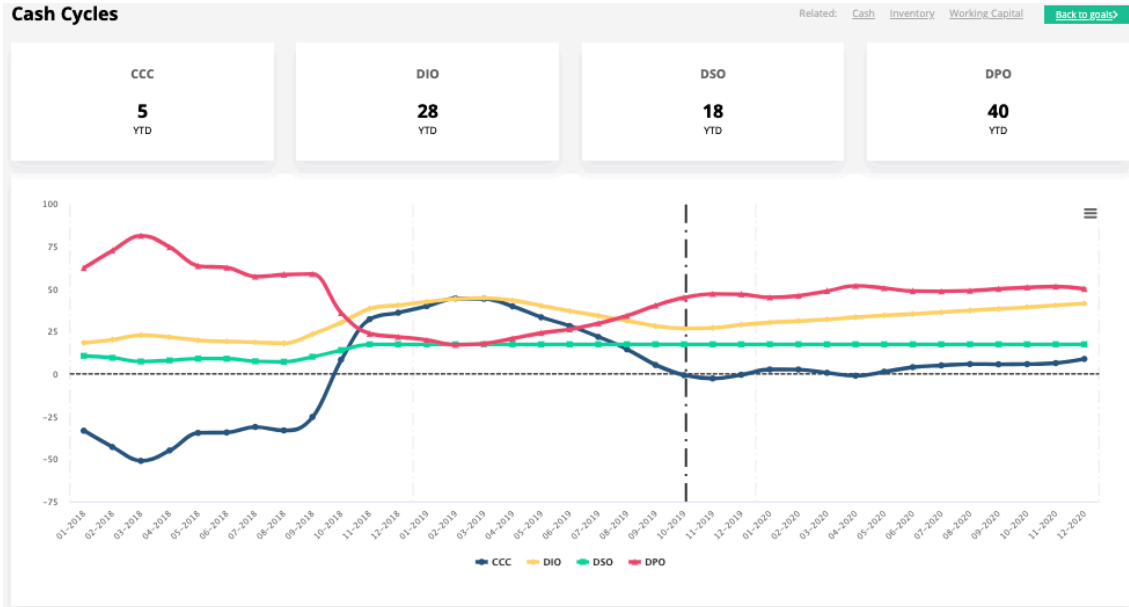
The business logic opens further towards the key drivers of the organizations main goals down the revenue generating drivers.



Picture 3. Example of Clarity software’s business logic visualization 2 (Clarity software, 2019)

The software visualizes financial and operational metrics that are critical for the organization to reach its strategic goals. In this example organization the main objective is cash-flow so the visualization of cash conversion cycles and the development of this metric is

important. Further metrics that drive the development of cash conversion cycle are often visualized if they are seen as strategically relevant.



Picture 4. Example of Clarity software's financial health metric visualization (Clarity software, 2019)

3.6 Additional services

Aamu Partners also offers additional services outside the domain of Clarity to its clients. These services are mainly in the field of finance and strategy work according to client needs and issues revealed during the Clarity service. Additional services include support with raising capital in the form of equity as well as loans, creating models for incentivizing employees, additional support on investment analysis, mapping of information technology infrastructures, supporting with changes in ownership structures and multiple other services internally or with support from other individuals or organizations in Aamu Partners network. Additional services are general consulting services and are not taken into account in this research as the scope of this study is purely on Clarity service and its ability to support strategy implementation.

4 Methodology

In this chapter I will present the methodology of this study including the collection and analysis of data, interview methods and flow as well as provide validity and reliability on the chosen methodology of this study.

4.1 Data collection

Both the qualitative and quantitative data will be collected in one semi-structured interview per each interviewee, total 5 current Clarity clients. These interviews lasted on average 30–60 minutes and were conducted in a neutral and relaxing environment, preferably at the interviewees location of choice. The interviewees were the CEOs of current Clarity client organizations. The interview questions gathered data on a five point Likert scale on the clients perceived satisfaction on the questions at hand to gain insights on client perception of Clarity service success as a strategy implementation supporting service. The qualitative data was gathered on each interview question as to how successes have been accomplished or could be accomplished on the questions at hand.

Table 3. List of companies

Company	Industry	Revenue (latest public record)	Personnel (latest public record)
Company 1	Data processing services	5,0 MEUR	25
Company 2	Food production	17,8 MEUR	30
Company 3	Restaurant	6,2 MEUR	62
Company 4	Catering	2,6 MEUR	7
Company 5	Experience tourism	1,8 MEUR	12

4.2 Data analysis

The quantitative analysis was performed in Excel spreadsheets due to its ease of use and reliability on small data sets. The quantitative data was analyzed by the mean and standard deviation for each interview question and this will give us the answer on which areas Clarity succeeds in supporting strategy implementation and what is the variation of success between clients. As for the qualitative analysis of the data I used the applied inductive thematic approach in which I will aim to find the themes in which Clarity can be further developed as a supporting service for strategy implementation.

a rigorous, yet inductive, set of procedures designed to identify and examine themes from textual data in a way that is transparent and credible. Our method draws from a broad range of several theoretical and methodological perspectives, but in the end, its primary concern is with presenting the stories and experiences voiced by study participants as accurately and comprehensively as possible. (Guest et al., 2012, p. 15–16)

4.3 Validity & Reliability

Validity in empirical research can be compromised by two different types of errors, random and systematic or consistent errors. Reliability of an empirical study can be measured by its repeatability and the consistency of measurements. (Rosnow et al., 1998)

Reluctance to answer questions in environments that are not making the interviewee comfortable to answer may threaten the validity of the study and the integrity of responses. (Rea et al., 2014)

The interviews were held face-to-face with one exception due to long distances. All interviews were agreed beforehand and the one interview which was not held face-to-face was conducted through an online video communication service Whereby.

Interviewer-induced bias may interfere with the validity of a study if the interviewer reacts to the responses instead of remaining neutral and thus causes the interviewee to alter responses for upcoming questions. (Rea et al., 2014)

As I was familiar with the interviewees beforehand due to my position at Aamu Partners this poses some risk regarding the integrity of the answers. Before the interview I did my best to make sure the interviewee felt comfortable to answer the questions by having a

non-formal conversation with the interviewees. I reacted neutrally to the answers and did not try to direct the conversation according to my personal beliefs and experiences. The Interviews were semi-structured meaning that the questions were determined beforehand and defining questions were asked in a non-directive manner.

As it has been observed in many studies that even common words can easily be interpreted to have multiple meanings (Belson, 1981; Fowler, 1992; Oksenberg et al., 1991 & Tanur, 1992). I did my best to formulate the interview questions to be easily understandable and if it seemed necessary I clarified the questions by providing universal examples. The interview questions were also reviewed beforehand by multiple individuals both external and internal in relation to Aamu Partners and its clients.

The process of thematic and quantitative analysis of the interview results was recorded to support the repeatability of the study, even though the results may vary due to the small number of participants in this study.

4.4 Interviews

All of the interviews were held during November 2019. Four out of five interviews were held with the CEOs of the companies and one interview was held with an operative manager holding a CEO like position in the company and being one of the owners as well. The interviews lasted on average 32 minutes ranging from 24 minutes to 45 minutes and the interviews were held in Finnish as all of the interviewees are native speakers and by using Finnish the findings did not rely on the interviewees linguistic capabilities and it kept the setting more natural as both the interviewer and the interviewee were using their native language.

Table 4. List of interviews

Company	Interviewee	Date of the inter- view	Duration of the in- terview
Company 1	Interviewee 1	14.11.2019	25 min
Company 2	Interviewee 2	18.11.2019	45 min
Company 3	Interviewee 3	19.11.2019	24 min
Company 4	Interviewee 4	19.11.2019	30 min
Company 5	Interviewee 5	27.11.2019	35 min

5 Findings

In this chapter I will introduce the findings from the interviews that were held with the CEOs or managers holding similar roles within the organization and using Clarity services. First I will present the qualitative findings based on the strategy implementation framework by Hill and Jones and go through where Clarity as a service has provided support for the client in governance, organizational structure, organizational control, organizational culture and strategic control. After the qualitative findings I will present the quantitative findings and analysis on how systematically Clarity service has provided support between different clients on the same questions.

I will present the findings and translated quotes from the interviews that were held in quotes. In these translations I have tried to present the idea that the interviewee has communicated by my best abilities and I have not relied on word to word translation as it seemed to not be the most accurate method for the purpose of conveying these findings in English. Regarding the quotations I have tried to select the most comprehensive quotes with minimal overlapping themes to give a broad view on the interview findings.

5.1 Governance

From a perspective of governance two questions were asked from the interviewees. First one being “Does Clarity help your organization to communicate strategic goals to key internal stakeholders? Board of directors, management team, employees and owners of the organization?”.

Clarity has helped us tremendously in communicating our strategy and strategic goals. Involving our management team with the starting workshops of Clarity service took care of most of the challenges in communicating.

It is clear that Clarity acts as a communicational aid for the CEOs of Clarity clients. From the client perspective it seems to be most beneficial when the whole leadership team of the client organization is involved in the onboarding process of the Clarity service, this does not mean that the onboarding process as a whole is the best it can be when the whole leadership team is involved but it does seem to do well as a communicational aid.

Clarity service has helped us communicate our strategy to those individuals who have been involved with the service. I would need to personally know more of the measured KPIs to be able to further communicate how our strategic goals can be reached.

In addition to the leadership teams involvement in the onboarding process of Clarity service, the communicational aspect of strategy would be improved by supporting the CEO in thoroughly understanding the drivers and metrics behind the KPI's. This quote is from a CEO that is very much emerged in the day-to-day aspect of the business and wants further information on the ways some key metrics are calculated, especially on the financial metrics.

It is very easy to communicate our strategic goals to different stakeholders as everything is up to date in one location and in an easily accessible form.

The second question regarding governance is: Does Clarity help with transparency of actions performed within the organization towards strategic goals?

Transparency is great as all the relevant drivers are linked to our strategic goals and these are tracked in a single platform. Even if all data is not tracked the linking of drivers to strategic goals really helps us.

Clarity service does seem to bring awareness and communicational support even in the lack of data as the key drivers are communicated. The organization might be aware of the status of the metric even if it is not quantifiably measured and visualized.

Tracking the drivers for our strategic goals brings transparency to the actions we must perform in order to reach them.

By simply seeing the links between concrete actions and strategic goals I am more able to communicate our strategy and share it with different stakeholders.

5.2 Organizational Structure

Regarding the organizational structure the interview had one question involving roles and responsibilities within the organization: Does Clarity help clarify your organization with the roles and responsibilities within the organization?

It would be beneficial if roles and responsibilities would be designated to individuals and the individuals would have their own KPI's set in the Clarity service.

Clarity helps us in the big picture but there is a gap in linking roles and responsibilities to metrics that are tracked. Separate systems are used to follow the development of lower level KPIs.

It is clear that Clarity service helps with the big picture regarding organizational roles and responsibilities but lacks the individual aspect which is much needed, especially in smaller organizations. Individual roles and responsibilities might be clear and the development of personal KPI's might be tracked in separate systems within the client organizations. Clarity service should focus on bringing the OKR methodology in to a deeper level of organizational KPI's as this would benefit the client with communicating and driving strategic goals on an individual level.

Strategic goals that we have set haven't been allocated to specific roles within our organization and if the responsibilities are not set clearly the actions will most likely not be taken.

Strategy implementation comes down to actions performed by individuals, if the correct actions are not well communicated to the individual then the implementation is not as effective. Currently Clarity service and the software focus only on the top level of strategy and organizational goals but the service could potentially be improved by bringing the OKR methodology down the line from organization level to unit/team level or even further depending on the organizations size to the employee level.

5.3 Organizational Control

The support provided by Clarity service was evaluated based on two questions regarding accountability and organizational resource allocation. The organizational control aspect was evaluated in more detail in the strategic control section.

The first question regarding organizational control was: Does Clarity give accountability to individuals responsible for strategy execution?

Clarity service helps with accountability by bringing transparency. By showing the actions linked to strategic goals it keeps reminding individuals of the actions they are able to perform in order to achieve strategic goals.

Clarity service does seem to give some accountability to individuals responsible for strategy execution by bringing transparency to the drivers of organizational goals. This specific quote is somewhat contradictory to the question regarding the support for roles and responsibilities. It seems that Clarity helps communicating to individuals where they stand in the big picture but does not necessarily clearly communicate specific actions that would drive the organization towards achieving its strategic goals.

In the future I believe yes, as I can more clearly communicate the relations between actions of individual employees and our strategic goals.

For Clarity to efficiently support in this it is essential that the client CEO and the Clarity service providers are completely on the same page regarding all the metrics that are tracked during the service. Even if the service includes that the team will communicate with the client CEO all noteworthy changes regarding the more complicated financials it is important that the client CEO understands these important metrics as it supports him/her in communicating these to his/her organization.

Not many responsibilities to be accounted in the software. Not everything is followed in the software but maybe these could be measured in there.

As a reoccurring theme in the answers comes the accountability and responsibility aspect of individual employees. For Clarity to become a more proficient strategy implementation supporting service it should most likely focus on bringing the OKR methodology down the line from organizational level to at least unit/team level.

For the second question on organizational control the interviewees were questioned on resource allocation: Does Clarity help your organization with the allocation of resources towards achieving strategic goals?

Yes by measuring KPI's we didn't have before, it helps us guide our personnel to use their efforts in a more efficient way.

From the perspective of resource allocation Clarity seemingly supports by providing new relevant and trackable KPI's to the clients, this is not the case in all of the clients organizations but an outside perspective and really focusing on what are the relevant KPI's can provide help in allocating resources. If the resources are personnel resources it most likely helps as well with roles and responsibilities within the organization.

As we have multiple units, Clarity helps us tremendously at guiding our resources more efficiently.

The support from Clarity service is essential regarding resource allocation on organizations that have multiple separate units and have not tracked their KPI's previously systematically. This quote is from a client that has multiple locations and the personnel resources have to be allocated between these locations in an efficient manner. These locations have significant variance with the needed resources based on time of year and even on a daily basis. By tracking this and being able to see the trends in the variance the organization has been able to reach a more precise resource allocation.

It could if the profitability of different services/products would be dissected on a deeper level. Currently Clarity does not significantly help with this.

As a common theme in the responses it is clear that Clarity should track data and development of strategic goals on a more specific level and go deeper in the organizational KPI tracking to support the clients strategy implementation more thoroughly.

5.4 Organizational Culture

Five questions that are related to organizational culture were asked from the interviewees. The first question being: Does Clarity improve your organizations culture by cultivating the appropriate behavior from individuals?

In our case we wanted to bring attention towards profitability and Clarity is a very useful way of aligning individuals with our goals and the related drivers. Clarity helps by supporting communication but on its own it is not capable of communicating culture.

Clarity helps organizations with the communication of strategic goals and through this it supports internal strategic alignment. Clarity on its own is not capable of communicating the culture or strategic goals within the organization and this is not something that Clarity should do, as alignment and culture should be achieved through internal communication instead of from external sources. If strategy would be communicated by external sources it could on its own undermine the trust for leadership internally.

When you have a nice software and a good process it makes the strategy work more important for the employees. It tells that this is important to us.

As a recurring theme it is found that Clarity brings support for the internal communication of strategy. This is an important aspect of strategic alignment in organizations with multiple employees.

The second question regarding organizational culture aspect of strategy implementation was: Does Clarity help you and other managers to focus on strategic actions and cultural influence instead of managerial work?

I can understand our business faster and better and without diving in to the numbers in detail. This gives me time to focus on the implementation and communication of strategy.

Yes it saves us a lot of time and lets us focus on important and strategic matters.

Clarity seems to free up the CEO's time and thus have a positive effect on the execution of strategy and the cultural influencing. Through bringing an outside perspective to their business and relevant KPI's it gives the CEO a better basis for communicating their strategy and through better communication comes better cultural influence.

Third question was for evaluating Clarity service by its ability to support managers commitment to strategy: Does Clarity help you and other managers to commit to strategy and personal development to reach strategic goals?

Helps greatly with commitment to strategy by communicating it and bringing awareness to it.

In the lack of a finance professional in our organization Clarity has helped us to focus more on strategy implementation instead of us trying to fill the gap.

Clarity provides support on this area by helping CEO's communicate to managers more clearly about strategy and by allowing CEO's focus on strategy execution instead of focusing on the financial aspects of their business which in many cases is not the CEO's main interest or strength when it comes to SME's.

To evaluate the support that Clarity gives the CEO on communicating strategy to lower level employees and thus making cultural change the fourth question was asked: Does Clarity help you with the communication of the chosen strategy down the line to employees?

We have gone through our strategy and strategic goals with our employees through Clarity and by having our subsidiaries there as well it gives them a good picture of the organization and strategy as a whole.

Measurement of strategy is a great way of communicating strategy to employees.

This question had a lot of wide range of answers as the sizes of the companies in question varied greatly as measured by the number of employees they had. The common theme in the answers to this question was again the aspect of providing support with communication and especially with communication through measurement and developing of strategic goals.

The last question regarding organizational culture was about the managers attitude towards strategy. As this question was asked from the CEO's alone it does not give a clear answer on the question but more so on the CEO's perception of other managers attitudes: Does Clarity help your managers to have an emotionally positive attitude towards your organization's strategy?

Clarity helps us see our strategy more clearly and through data that is trustworthy. This helps as be aligned with our strategy.

It is evident that Clarity does help with personnel alignment on strategy as it brings clarity on the actions which should be performed in order to reach strategic goals.

This is highly dependent on the strategy, but Clarity definitely helps us to have a realistic attitude towards strategy

One common theme was that it is dependent on the strategy itself and the realization of strategic goals. So it is possible that if a strategy is too optimistic Clarity might turn the attitude towards the strategy to a more negative one through the measurement and setting of realistic actions that aim at the strategic goals being reached. This type of an attitude change is not a bad thing as the strategy should thereafter be re-evaluated based on unrealistic expectations.

5.5 Strategic Control

Strategic control is one of the main reasons Clarity was primarily developed and even as Clarity has been further developed it still is one of its main aspects. Strategic control was evaluated on five questions, first one being: Does Clarity help your organization to establish measurable, objective and time bound goals?

The service has given us concrete measurable strategic goals. These should be highly meaningful goals and they should evolve and change as time passes. Re-alignment of strategic goals is wanted. Strategic goals should move down to a more detailed level, currently only top level has been established.

Clarity has provided help on setting strategic goals but it is clear that these goals should be evaluated on a more detailed and timely manner. The strategic goals that are set on the Clarity service only focus on the top level strategic goals and in order to drive implementation more thoroughly these goals should go down the line in the organization to a more detailed level and give employees clear focus areas that drive the organizational strategy forward.

Without Clarity our goal setting would have been very vague and Clarity practically forced us to doing this and it wasn't easy.

We set our goals during the onboarding and without Clarity service and the background work put in to it, we might have gotten lost in the process with multiple KPI's and not knowing which actually are the most relevant.

Setting of objective, time bound, measurable and actionable goals can be very time consuming and hard for an SME and this is one aspect in which Clarity supports.

Second question set on the area of strategic control was about communication towards internal stakeholders: Does Clarity help you to clearly communicate to stakeholders the progress of organizational goals?

It helps significantly by bringing the communication at first to a higher level of strategic goals and then enables us to dive deeper in to the metrics. It helps that it forces us to always consider the big picture.

Clarity service helps the organizational strategy development discussions to be on the main strategic goals level and gives the possibility for more detailed analysis. This helps by keeping the focus on the most important matters and keeps the discussion from drowning in the details.

For the first time our strategic goals are set and visible for internal stakeholders. These should be communicated i.e. monthly to different units with the most relevant measures to the unit highlighted. Board discussions are focused on future of the business instead of historical assessment.

The communication aspect can be seen to have improved greatly by simply setting the strategic goals and KPI's, tracking these and making these visible for all internal stakeholders.

The support for strategic realignment was assessed on the third question. Does Clarity help your organization to know when and if strategic realignment is needed based on the measurement of strategic goals?

With the accessible data it becomes more clear to set future goals based on facts instead of feelings. Clarity should be a tool that evolves and changes as situations change. Not all data should be in the software.

Clarity helps us align based on the metrics that are followed, and since we have multiple units it helps us keep track of the most relevant metrics.

Based on the tracked data and KPI's Clarity gives the CEO's certainty when decisions that affect strategic realignment are made. It is crucial that these decisions are not made based on gut feeling but on knowledge and correct information.

The software alone does not help me identify when strategic realignment is necessary, but most important are the monthly meetings as it gives me outside perspective, as I easily drown in the details of my business and can't always see the big picture.

If the CEO is heavily involved in the day-to-day work in the organization it can be easy to lose focus on the big picture and the main strategic goals. During the monthly sessions the consultancy team behind Clarity brings the focus to the big picture and possible strategic realignment based on the information received from the client data and other sources such as communication and external sources.

The fourth question in strategic control assesses the operative actions performed in the organization and the impact Clarity has on this: Does Clarity help you and individuals within your organization to identify the correct actions that drive your strategic goals?

Clarity is helpful with identification of the drivers but it doesn't go very deep in detail to the level of specific actions. I think that Clarity should not go to a very detailed level to keep the focus on the big picture.

Clarity is great for focusing on the big picture but it has to walk a fine line to include all necessary data but exclude the unnecessary to minimize the risk of the client drowning in data. Different levels of organizations have different needs on how detailed the data is.

Correctness and available data should be developed further with our cooperation to reach a more detailed level on the causalities on the whole. We are at the beginning of Clarity. We should be able to track different sections of customers (partners, public and private), product lines etc. and these should be measured as lower level goals.

For the purpose of strategy implementation the communication of strategic goals should flow down the line from the main level to benefit the organization the most. The monthly meetings seem to be essential as different client personalities find different things from the software are needed and some feel the need for more detailed data as some acknowledge that too detailed data would make them lose focus.

The last question on strategic control relates to situations when issues in reaching strategic goals arise. Not all of the Clarity clients interviewed have met significant obstacles between their strategic goals so some of the answers were given in a hypothetical way: Does Clarity help you identify issues if progress is not made towards strategic goals?

Clarity raises big issues standing in the way of reaching strategic goals through bringing awareness to the drivers but this requires great planning and setting of measured information.

To be able to sufficiently find the issues in reaching strategic goals the possible issues or at least the indicators for these should be identified beforehand so the possible issues can be noticed when they arise.

Clarity helps us spot potential obstacles in the way of our strategic goals. It has informed us of issues developing in our organization that we might not have noticed without it.

Clarity seems to have accomplished this for some of the clients but not very systemically. Common theme here is that the monthly consulting sessions have pointed out possible issues but the software on its own is not very capable on this as it requires a deeper understanding on causalities than the software is able to communicate.

5.6 Quantitative findings

All of the interviewed clients were asked to rate how well Clarity has helped with each of the interview questions. The range was from one to five with five being the highest possible grade, half grades were allowed. From the results average, median, standard deviation and coefficient of variation were calculated to give more insight on how Clarity service has provided support between different clients on the questions the client CEO's

were interviewed on. The analysis was not done by grouping the questions based on the category of the question since the question categories have a broad spectrum of questions focusing on multiple aspects of strategy implementation within the organization and this would have hindered the conclusions of this study by overgeneralizing the results. Each interview was also analyzed based on responses on all of the questions by the average, mean and standard deviation to show if there were remarkable differences between clients as a whole.

Table 5. Quantitative interview results

Question	Category	Inter- view 1	Inter- view 2	Inter- view 3	Inter- view 4	Inter- view 5
1	Governance	4	3	3	4	4
2	Governance	4	4	4	4	4
3	Organizational structure	1,5	2	3	3	3
4	Organizational control	3	3	3	3	4
5	Organizational culture	3	4	3	4	5
6	Strategic control	5	4	4	5	5
7	Strategic control	4,5	4	3	4	3
8	Strategic control	3	4	4	4	5
9	Strategic control	2,5	3	4	4	5
10	Strategic control	3,5	2	4	3	2
11	Organizational culture	4	4	5	3	5
12	Organizational culture	4	3	4	4	1
13	Organizational culture	4	4	5	4	5
14	Organizational control	2	2	5	3	5
15	Organizational culture	3	3	4	5	1
Average	All	3,4	3,3	3,9	3,8	3,8
Median	All	3,5	3	4	4	4
StDev	All	0,9	0,8	0,7	0,7	1,5

Table 6. Quantitative interview analysis

Question	Category	Average	Median	StDev	CV
1	Governance	3,6	4	0,55	15%
2	Governance	4,0	4	0,00	0%
3	Organizational structure	2,5	3	0,71	28%
4	Organizational control	3,2	3	0,45	14%
5	Organizational culture	3,8	4	0,84	22%
6	Strategic control	4,6	5	0,55	12%
7	Strategic control	3,7	4	0,67	18%
8	Strategic control	4,0	4	0,71	18%
9	Strategic control	3,7	4	0,97	26%
10	Strategic control	2,9	3	0,89	31%
11	Organizational culture	4,2	4	0,84	20%
12	Organizational culture	3,2	4	1,30	41%
13	Organizational culture	4,4	4	0,55	12%
14	Organizational control	3,4	3	1,52	45%
15	Organizational culture	3,2	3	1,48	46%

From the narrow quantitative analysis we can see that there is room for improvement in almost every aspect that was interviewed. The median of averages was 3,65 and the standard deviation of averages was 0,56. By assuming a normal distribution on averages the above average ranking questions were above 4,21 and the below average ranking questions were below 3,09.

Questions six, and thirteen have an average grade above 4,21. These questions were from the following themes; setting goals and communication of strategy to employees. The questions that ranked the lowest scores below 3,65 were; one, three, four, ten, twelve and fifteen. These questions were about communication to internal stakeholders, clarifying roles and responsibilities within the organization, accountability on strategy execution, managers commitment to strategy, positive attitude towards organizations strategy and identifying issues in achieving strategic goals.

From the coefficient of variance we can see that on most of the questions some systematization regarding client work should be done to reach a state where all clients benefit from all the potential help that Clarity provides in strategic implementation. The most concerning questions having a coefficient of variance above 30% are; ten, twelve,

fourteen and fifteen. These questions regarded themes on; identifying issues in achieving strategic goals, managers commitment to strategy, resource allocation within the organization and attitude towards organizations strategy.

6 Discussion

As I have presented the findings in the last chapter I will now attempt to answer the three research questions presented in this study. 1) How does Clarity support strategy implementation? 2) How systematic is the support for strategy implementation between clients? 3) How could Clarity improve as a service for strategy implementation?

Clarity service provides support for strategy implementation by keeping the client focus on strategic goals instead of administrative matters. Communication is supported both to the operative level of the organization as well as to other stakeholders such as the board of directors. Strategy implementation is also supported through tracking the progress of strategic goals and thus supporting with strategic realignment and discovering obstacles between current state and reaching strategic goals. Clarity service gives the client organization a clearer image of all the actions linked with reaching strategic goals and in some cases gives accountability to those responsible for completing these actions. This also brings predictive analytics to the client organization as all of the metrics in the Clarity service are derived from operative actions instead of e.g. budgeting a 5% increase in the revenue stream from last fiscal year.

The systematic support of Clarity between clients is something that needs further development on most areas including use of resources, communication, linking concrete actions to strategic goals, accountability, roles and responsibilities. This can be systemized by forcing all clients to go through the same process that is built by reviewing best practices of current clients and strategy implementation theory, but as clients are in different stages of organizational growth and have different external and internal factors that can place a pressure on importance of matters it might not be ideal to force all clients through the same process. An ideal process should be developed but it should be flexible based on client needs.

Clarity should be further improved as a service by developing the capabilities of Clarity consultants to have a wide range of talent to support the clients and by deepening the client relationship to a level where information and needs are shared openly and strategy implementation is supported where the support is most critical. This is crucial in terms of not expanding the resources used to serve each Clarity client as it may hinder

growth or force raising prices to keep the Clarity service financially sustainable. In all interview questions Clarity has succeeded with at least one client so the sharing of best practices between Clarity consultants and continuous learning while keeping focus on clients reaching their strategic goals is incremental.

6.1 Recommendations

It is obvious that there are deviations in the ways Clarity clients are being supported regarding strategy implementation support. In the answers for each interview question there are successful ways in which Clarity has supported strategy implementation but also a wide deviation between clients. For Aamu Partners to further develop the Clarity service it would be beneficial to create a clear service model relying on best practices regarding strategy implementation.

6.1.1 Communication

Clarity service performs well in setting high level strategic goals and tracking progress of KPI's and it supports by bringing transparency. Setting strategic goals for smaller clients has been very successful but when it comes to larger organizations the single level of strategic goals is too vague for lower levels of management and employees to clearly communicate the actions that are needed to be performed in order for the organization to reach the top level strategic goals. Strategic goals should be set on a deeper level following the OKR methodology, to the level of managers responsible for different functions within the organization as the individual employee level is not in the range of Clarity service.

6.1.2 Transparency & Accountability

A more clear model for service is needed to bring the same support regarding transparency and accountability to all Clarity clients and methods that support with internal communication. The ways in which Clarity can support with accountability and internal communication without stretching the boundaries of normal Clarity client interaction is

heavily dependent on the client organizations size in employees, layers of management and numbers of units responsible for reaching strategic focus areas. This is something that could be considered in the ideal customer profile for Clarity service as it might not be in the best interests of Aamu Partners nor in those of the client, to serve clients that have such complex and multi-layered organizational structures that the current resources of Aamu Partners are not able to serve them as successfully as intended in these areas.

Accountability could be improved by tying the accountable person to the strategic goal of the client organization as this is currently vague and only action points are agreed during the monthly sessions. For strategy implementation to be systematic accountability needs to be clear to every layer of the client organization. This is not completely in the range of Clarity service but can be implemented for example in one monthly session and communicated with the clients managers so that they are fully prepared to communicate to all employees strategy, accountability and actions that are needed to be executed in order for the client organization to reach strategic goals.

6.1.3 Issues in Strategy Implementation

Systemized approach should be implemented for the monthly consulting sessions in the Clarity service. Current model of service is heavily dependent on the individual consultants ability to see the issues in strategy execution and a framework should be developed to support with finding issues and providing solutions. This is difficult as clients operate in different sectors and are in different stages of growth which means that the issues in strategy implementation vary widely and cannot always be expected. Since the Clarity consultants also have different backgrounds it would be beneficial to create a model where best practices and client issues are shared and documented to further uniform the Clarity service model.

6.1.4 Data

As the amount of data needed to support strategy implementation came up during multiple interviews it is something that should be considered in the development on Clarity service. The data which is relevant for tracking and driving strategic goals should always be available, but the data which is available but does not indicate development of strategic goals can be distracting. Most of Clarity clients have a lot of data in the software and for example multiple financial health metrics which are not all even understood by the client, this data is relevant for the consultant but it should be re-evaluated from the client perspective as it can in many cases be irrelevant to the client as the Clarity consultant can highlight any issues rising in these areas. The needed data also varies by the user from the client organization, as the CEO of a larger organization might need to know how their sales operations are reaching the strategic goals but the detailed information on what are the individual actions performed to reach these goals might be irrelevant to the CEO but very important for the head of sales as it drives her/his managerial efforts. Customized views could support that the user receives all important data but is not overwhelmed by the irrelevant data.

6.2 Conclusion of the study

As a conclusion Clarity service has developed well from its original purpose of communicating to investors and board members the current state of organization status towards a more strategic client service where strategic goals are continuously tracked and actions are taken to reach them. Clarity service gives clients support on a wide range of areas varying from tracking goals to communicating strategy and enhancing the clients understanding on financial matters. Clarity service has developed partly by client needs towards managing and visualizing data and the focus of Clarity service should be clarified before further development, as a strategy implementation service is completely different from data management and visualization service in terms of value and operations. These two are not mutually exclusive but the scope of service and internal operations within Aamu Partners vary a lot in terms of resource use between these two.

6.3 Limitations

The limitations of this study is foremost its applicability for Finnish SMEs which are not clients of the Clarity service as the whole sample size consists of Clarity clients. The other limitation is the sample size which is five Clarity clients, this is quite small but the qualitative analysis provided concrete examples of successes and deviations with the Clarity service. From each client organization only one individual was interviewed and this means that the interview results can be seen as the opinion of a single representative of the Clarity client organization. This can be seen as an issue regarding the success of Clarity service as a supporting service for strategy implementation, but it gives clear indication on the client CEO's perception of Clarity service. For a more comprehensive outlook, on e.g. the success of communicational aspects of Clarity service, multiple individuals from the client organization should be interviewed.

My own background may issue some limitations to this study as it might hinder my ability to have a fully outside perspective both towards the literature review and towards the client interviews, as I am during this study an employee of Aamu Partners and working with the Clarity service. This can also be beneficial for the purpose of this study as I have gained a deeper understanding on Clarity service as well as on the clients interviewed in this study. My background supports my understanding of the client interviews but it can at the same time pose a risk on conclusions made from the interviews. My personal background can hinder this study by limiting the range of insights gained from this and furthermore as I was the only one analyzing the client interviews my background might have directed the conclusions derived from the interviews. This has been attempted to be mitigated in the analysis process by careful transcription of the interviews.

6.4 Further research

This study shows some of the successes and flaws in the Clarity service from the aspect of strategy implementation. This study can function as a resource for further development in creating a framework for strategy implementation service on Finnish SME's.

Further research on successful strategy implementation in Finnish SME's is needed to develop the Clarity service model in the direction of strategy implementation and this could be established by having a follow-up study on the same Clarity clients as to if they have reached their strategic goals and if so how.

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Appendices

Appendix 1. Interview questions

1. Does Clarity help your organization to communicate strategic goals to key internal stakeholders? Board of directors, management team, employees and owners of the organization?

*If so, how and how well (1-5) and could this be improved? If not, could it?
(Governance and alignment & main obstacle 2)*

2. Does Clarity help with transparency of actions performed within the organization towards strategic goals?

*If so, how and how well (1-5) and could this be improved? If not, could it?
(agent principal problem)*

3. Does Clarity help clarify your organization with the roles and responsibilities within the organization?

*If so, how and how well (1-5) and could this be improved? If not, could it?
(organizational structure & main obstacle 3 & main obstacle 4 & main obstacle 5 & main obstacle 6)*

4. Does Clarity give accountability to individuals responsible for strategy execution?

*If so, how and how well (1-5) and could this be improved? If not, could it?
(main obstacle 6)*

5. Does Clarity improve your organizations culture by cultivating the appropriate behavior from individuals?

*If so, how and how well (1-5) and could this be improved? If not, could it?
(organizational culture)*

6. Does Clarity help your organization to establish measurable, objective and time bound goals?

*If so, how and how well (1-5) and could this be improved? If not, could it?
(strategic control system & main obstacle 2)*

7. Does Clarity help you to clearly communicate to stakeholders the progress of organizational goals?

*If so, how and how well (1-5) and could this be improved? If not, could it?
(strategic control system & main obstacle 4)*

8. Does Clarity help your organization to know when and if strategic realignment is needed based on the measurement of strategic goals?

If so, how and how well (1-5) and could this be improved? If not, could it?

(strategic control)

9. Does Clarity help you and individuals within your organization to identify the correct actions that drive your strategic goals?

If so, how and how well (1-5) and could this be improved? If not, could it?

(strategic control systems & silent killer 2 & main obstacle 3)

10. Clarity help you identify issues if progress is not made towards strategic goals?

If so, how and how well (1-5) and could this be improved? If not, could it?

(strategic control system & main obstacle 4)

11. Does Clarity help you and other managers to focus on strategic actions and cultural influence instead of managerial work?

If so, how and how well (1-5) and could this be improved? If not, could it?

(silent killer 1)

12. Does Clarity help you and other managers to commit to strategy and personal development to reach strategic goals?

If so, how and how well (1-5) and could this be improved? If not, could it?

(silent killer 3)

13. Does Clarity help you with the communication of the chosen strategy down the line to employees?

If so, how and how well (1-5) and could this be improved? If not, could it?

(silent killer 4 & main obstacle 4)

14. Does Clarity help your organization with the allocation of resources towards achieving strategic goals?

If so, how and how well (1-5) and could this be improved? If not, could it?

(silent killer 5)

15. Does Clarity help your managers to have an emotionally positive attitude towards your organizations strategy?

If so, how and how well (1-5) and could this be improved? If not, could it?

(silent killer 6 & main obstacle 1)