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UNIVERSITY OF VAASA

Senja Mäklin

**Strategy Execution: Roles and Challenges of Middle
Managers and Frontline Employees in
Multinational Enterprises**

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Author: Senja Mäklin
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ABSTRACT:

Strategy implementation is a critical yet challenging aspect of strategic management, especially in multinational enterprises (MNEs) where cultural diversity, geographic dispersion, and complex hierarchies can create a gap between top-level strategic plans and what is actually achieved at operational levels. In response, this thesis examines how middle managers and frontline employees in MNEs play distinct roles and face unique challenges in strategy execution. It investigates how differences at these levels contribute to a persistent implementation gap and explores ways to improve alignment across organizational levels. The research is based on a qualitative narrative literature review of peer-reviewed strategic management and organizational studies mostly from 2000 to 2026, some earlier foundational works included, and is interpreted through a strategy-as-practice lens. The findings indicate that middle managers primarily act as translators and coordinators, converting high-level objectives into actionable plans for their teams and relaying feedback upward, whereas frontline employees implement strategic changes through their daily work but often have limited involvement in planning and less visibility into the broader strategic context. These role-based differences can lead to miscommunication and misalignment that hinder effective execution, especially when vertical communication is weak, frontline involvement is low, or strategic messages are unclear. The comparative approach of analyzing both levels together highlights that bridging the middle–frontline gap requires robust two-way communication, effective leadership, and coordinated efforts across organizational levels. By adopting this dual-level perspective, the thesis contributes to the literature on strategy execution and underscores that successful strategy implementation in MNEs depends not only on a clear strategy but also on aligning organizational levels through communication, leadership, and coordination.

KEYWORDS: strategy implementation, middle managers, frontline managers, frontline employees, multinational enterprises, organizational alignment, strategy execution, communication, implementation gap

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Definitions

SI – Strategy implementation

BI – Business Intelligence

AI – Artificial Intelligence

MNE – Multinational enterprise

SAP – Strategy as practice

Frontline employees – Non-managerial staff who carry out the organization's day-to-day operational work and directly interact with products, services, or customers, thereby turning strategic plans into concrete actions on the ground. As the execution engine of strategy, their collective daily actions contribute significantly to an organization's realized strategy (Mintzberg & Waters, 1985). While traditionally seen as implementers of top-down decisions, recent strategy-as-practice research recognizes frontline employees as active participants in shaping strategy through on-the-ground problem-solving and feedback (e.g., Balogun et al., 2015).

Frontline managers – Also known as first-line managers or supervisors, these are the lowest tier of management, a distinct hierarchical category positioned between middle managers and frontline employees. Frontline managers directly oversee and guide frontline employees, translating higher-level strategic directives into immediate operational guidance and ensuring that frontline activities align with organizational objectives. In contrast to middle managers (who manage other managers or larger units), frontline managers focus on direct team supervision and on-the-spot implementation, serving as the critical link that connects management's plans to frontline execution (Hrebiniak, 2006; Öberg & Stenlöf, 2018).

1. Introduction

In an increasingly complex and competitive business environment, implementing strategy effectively has become critical for organizations to achieve sustained success. While significant attention is devoted to formulating strategies, research indicates that even well-designed strategic plans frequently falter during execution (Hrebiniak, 2006; Tawse & Tabesh, 2021). Strategy implementation is therefore more than a final procedural step; it is a core organizational challenge that determines whether strategic intentions translate into tangible outcomes. Indeed, effective execution often proves more difficult than strategy planning, especially in large and complex organizations (Hrebiniak, 2006).

For multinational enterprises (MNEs), these challenges are amplified by their broader scope and diversity. Strategies in MNEs must be communicated, interpreted, and enacted across multiple geographic and cultural contexts and at different hierarchical levels (Bartlett & Ghoshal, 1993; Arnaud et al., 2016). As a result, successful implementation in a multinational context depends heavily on internal alignment and employee engagement across units (Beer & Eisenstat, 2000; Okumus, 2003). Strategy execution cannot be viewed as a top-management task alone; rather, it is a process that unfolds throughout the organization and involves employees at various levels (Beer & Eisenstat, 2000; Hrebiniak, 2006). In multinational enterprises, the physical, cultural, and organizational distance between headquarters and geographically dispersed units can exacerbate role-based gaps between managerial and operational levels, making coordination and alignment during strategy implementation particularly challenging (Bartlett & Ghoshal, 1993; Beer & Eisenstat, 2000).

Recognizing the importance of broad employee involvement in execution, scholars have increasingly called for research beyond the actions of senior leaders and formal systems (Wooldridge et al., 2008; Mantere, 2008). However, existing literature still offers limited insight into how strategy implementation is experienced at different employee levels (Tawse & Tabesh, 2021). Especially middle managers and frontline employees – who oc-

copy distinct but interdependent roles in the implementation process – remain under-examined in comparative terms (Tawse & Tabesh, 2021; Öberg & Stenlöf, 2018). Middle managers act as intermediaries between strategic intent and operational reality: they translate high-level goals into actionable plans, coordinate implementation efforts, and motivate their teams, while also responding to directives from top management (Wooldridge et al., 2008). Frontline employees, in turn, are responsible for carrying out strategic changes through their daily work, often without direct involvement in strategy formulation (Hrebiniak, 2006). Differences in access to information, strategic understanding, and sense of ownership can create gaps or tensions between these managerial and operational levels, potentially hindering execution (Beer & Eisenstat, 2000; Hrebiniak, 2006). This dynamic is especially relevant in MNEs, where organizational distance and complexity can further complicate communication and coherence in implementation (Bartlett & Ghoshal, 1993; Beer & Eisenstat, 2000). Unlike most prior studies that focus on either managerial or operational perspectives in isolation, this thesis argues that misalignment between these levels is not incidental but structurally embedded in multinational organizations (Hrebiniak, 2006; Beer & Eisenstat, 2000).

1.1 Research question and structure

To address this gap, the purpose of this thesis is to examine strategy implementation from an employee-level perspective in multinational companies, with a specific focus on the roles and challenges of middle managers versus frontline employees. The study is guided by the question: What challenges or tensions arise from the differing roles of middle managers and frontline employees during strategy implementation in multinational companies, and how can these gaps be bridged? In pursuit of this inquiry, the thesis synthesizes and analyzes existing research to identify key factors that facilitate or impede strategy execution at each of these levels, and to assess how alignment or misalignment between middle management and frontline employees affects implementation success.

This thesis is literature-based, drawing on peer-reviewed research in strategic management and organizational studies published between 2000 and 2026. For methodological consistency, the literature review focuses on this period to capture the modern era of strategy implementation research. This timeframe begins just after seminal works around 2000 that identified execution as a critical challenge and highlighted the roles of middle and operating levels (e.g., Beer & Eisenstat, 2000; Hrebiniak, 2006; Wooldridge et al., 2008), and extends to cover the latest developments and perspectives (e.g., Balogun et al., 2015; Tawse & Tabesh, 2021) reflecting contemporary organizational complexities. This deliberate window ensures the analysis includes both the foundation-setting insights of the early 2000s and the most up-to-date research on strategy implementation dynamics, without straying beyond the scope of the topic.

No new empirical data has been collected; instead, the analysis integrates findings from prior studies and recent developments in the field. The scope of the study is delimited to internal organizational factors influencing execution, and the focus is on comparing managerial and non-managerial employee perspectives rather than evaluating external or industry-specific variables. Contemporary trends such as digitalization and evolving work practices are acknowledged as context, where relevant, but they are not examined as standalone topics.

1.2 Methodology

This thesis adopts a qualitative research approach in the form of a narrative literature review. The purpose of this method is to synthesize and interpret existing academic research on strategy implementation, with a particular focus on the roles and challenges of middle managers and frontline employees in multinational enterprises (MNEs).

A literature review was chosen as the most appropriate method because the research aims to develop a conceptual understanding of organizational roles and their interactions, rather than to collect primary empirical data. By integrating insights from prior

studies, the thesis seeks to identify patterns, common challenges, and theoretical explanations related to the strategy implementation gap. The analysis draws on peer-reviewed academic articles, books, and scholarly publications in the fields of strategic management and organizational behavior, with most of the selected literature to ensure both theoretical grounding and up-to-date perspectives.

The selection of sources was guided by relevance and academic credibility. Priority was given to highly cited and foundational works, as well as more recent studies to capture contemporary developments in the field. Sources were included if they addressed strategy implementation processes, organizational roles, or challenges related to execution at different hierarchical levels, and excluded if they focused solely on strategy formulation without implementation relevance.

In addition to reviewing and comparing empirical and theoretical contributions, the thesis builds an integrative analytical framework by drawing on strategy-as-practice (SAP) as an overarching theoretical lens. Rather than treating SAP as a standalone topic, it is used throughout the analysis to illuminate how middle managers and frontline employees enact strategy through their everyday practices and interactions. This approach allows the thesis to move beyond summarizing individual roles in isolation and instead examine the relational dynamics between these two groups as a central feature of strategy implementation in MNEs.

The analysis follows a thematic approach where the selected literature is reviewed, compared, and grouped into key themes. These include the general challenges of strategy implementation, the role of middle managers, the role of frontline employees, and issues related to communication and alignment. Through this process, the study identifies similarities and differences across organizational levels and synthesizes these into a coherent analytical discussion.

The thesis therefore distinguishes between practices that are well supported by research and those that are more suggestive or context-dependent, and notes that the definition of 'successful implementation' varies across organizational levels and perspectives. This reflective approach to the evidence aims to provide a more honest and nuanced account of what is known and what remains uncertain in this field.

It is important to acknowledge the limitations of this methodology. As a narrative literature review, the study does not follow a fully systematic review protocol, which may introduce selection bias. Additionally, the analysis is limited to published academic sources, which may overrepresent certain geographical or theoretical perspectives. The findings are therefore interpretative in nature and do not provide empirical generalizations but rather aim to offer a structured conceptual understanding of the topic and highlight areas where future empirical research is needed.

2. Literature review on Strategy implementation

2.1 Overview of Strategy Implementation and Common Challenges

Strategy implementation refers to the process of turning strategic plans and objectives into concrete actions and outcomes within an organization. It is broadly recognized as a critical phase of strategic management – one in which many well-formulated strategies falter if execution is ineffective (Hrebiniak, 2006; Beer & Eisenstat, 2000). In essence, strategy implementation operationalizes a firm’s strategic intent by aligning resources, structures, and work processes with the chosen strategy (Okumus, 2003). Successful implementation ensures that strategic goals are translated into day-to-day activities throughout the organizational hierarchy. Conversely, failure in this phase can negate even a sound strategic plan. Research has long emphasized that execution is often more challenging than strategy formulation, due in part to its complexity and the number of people involved (Hrebiniak, 2006). As Hrebiniak (2006) observes, most managers are trained to plan but not to execute plans, and without effective execution know-how, “sound plans founder or die” (p. 13). Thus, understanding common implementation challenges is essential for improving the rate of strategic success in organizations.

A fundamental issue in implementation is the traditional separation between strategy formulation and execution. While formulation and implementation are analytically distinct stages, effective strategic management links the two closely. For instance, decisions made during the planning stage (e.g., strategic goals, organizational design choices) strongly influence subsequent execution efforts, and vice versa (Hrebiniak, 2006). If top management formulates strategy in isolation and simply hands it off to lower levels, a “gap” can form between planners and doers (Hrebiniak, 2006, p. 28). This gap often leads to misalignment and weak ownership of the strategy at the operational level. By contrast, involving those responsible for implementation in the planning process increases commitment and clarity, thereby raising the probability of execution success (Hrebiniak, 2006). In practice, strategy implementation is an iterative, prolonged process that must

be adapted over time. It typically unfolds over a longer timeframe than strategy formulation and involves far more people across various functions and units (Hrebiniak, 2006). This inherent complexity means that issues such as communication, coordination, and maintaining momentum become significant concerns as implementation progresses.

The literature highlights several recurring challenges that impede successful strategy implementation. One major obstacle is the inability to manage organizational change effectively, including the failure to overcome employee resistance or to align the organizational culture with new strategic directions (Hrebiniak, 2006). Change management difficulties often peak the list of implementation barriers, as executing a new strategy frequently entails shifts in routines, attitudes, and power dynamics that are met with inertia. Another pervasive challenge is unclear or conflicting strategic priorities: when the strategy itself is not well articulated, or when top leadership sends mixed signals, lower-level managers and employees may be uncertain about what to implement (Beer & Eisenstat, 2000). Inadequate communication exacerbates this problem – without effective vertical communication, strategic intent can become distorted or may not reach frontline employees in actionable form (Beer & Eisenstat, 2000). Similarly, poor lateral or cross-functional coordination can cause different parts of a company to work at cross-purposes, undermining strategy execution in multinational enterprises that span diverse units (Beer & Eisenstat, 2000). Resource-related issues are also common: a strategic plan might falter if insufficient resources (financial, human, or technological) are allocated to new initiatives, or if employees lack the necessary training and competencies to carry out their new roles (Hrebiniak, 2006; Okumus, 2003). Furthermore, a lack of follow-through and control can derail implementation – for example, if there are no clear short-term objectives or feedback mechanisms to track progress, the initial momentum may dissipate and employees could revert to prior behaviors (Hrebiniak, 2006).

Many of these hindrances are interrelated. Beer and Eisenstat (2000) famously labeled six internal barriers – including leadership style issues, unclear priorities, poor communication, weak coordination, and skill deficiencies at lower levels – as the “silent killers”

of strategy implementation. They note that such problems are seldom acknowledged openly, yet they collectively account for a significant portion of execution failures. Overcoming these challenges requires deliberate attention: leaders must ensure clarity of direction, maintain open communication channels, align organizational structures and incentives with the strategy, and actively support managers and employees through the change. Strategy implementation often fails due to a combination of human, organizational, and systemic factors, rather than the soundness of the strategy itself. Scholars diverge on the recommended solutions for these execution challenges, some emphasize formal structural alignment and clear processes (Hrebiniak, 2006), whereas others stress the human and cultural factors like open communication and trust (Beer & Eisenstat, 2000). This indicates that no single formula fits all contexts and relatively little research explicitly examines how these challenges play out across different organizational levels, suggesting a need for further study on cross-level dynamics in strategy execution.

2.2 The Role of Middle Management in Strategy Implementation

Middle managers occupy a pivotal position in the strategy process, acting as the crucial link between top leadership and operational staff. These mid-level managers are typically responsible for translating high-level strategic objectives into more concrete plans and actions within their departments or units (Wooldridge et al., 2008). In practice, their role in implementation involves a combination of downward influence – communicating the strategy to their teams and ensuring its execution – and upward influence – providing feedback and influencing senior management with ground-level insights (Floyd & Wooldridge, 1992; Ahearne, Lam, & Kraus, 2014). This dual positioning means that middle managers “give and receive direction” (Stoker, 2006, as cited in Ahearne et al., 2014) and are often described as connecting the inner and outer parts of the organization (Mintzberg, 1996). Middle managers bridge the strategic intent from above with the operational realities below, making them essential conduits in strategy implementation (Wooldridge et al., 2008). At the same time, this intermediary position exposes middle managers to competing against expectations from senior management and frontline

teams, which can create role conflict and constrain their ability to execute strategy effectively (Beer & Eisenstat, 2000).

A rich stream of research has identified multiple strategic roles that middle managers fulfill. Floyd and Wooldridge (1992) famously articulated four roles: implementing deliberate strategy, facilitating adaptation, championing alternatives, and synthesizing information. These roles underscore that middle managers do far more than simply enforce directives; they also contribute to shaping strategy by filtering information and championing new ideas from their vantage point (Wooldridge et al., 2008). Within the implementation phase specifically, key tasks of middle managers include communicating the strategy to ensure shared understanding, coordinating cross-functional or cross-geographical efforts, allocating resources among projects, motivating and guiding frontline teams, and monitoring progress against strategic targets (Huy, 2002; Okumus, 2003). For instance, middle managers often break down broad strategic goals into departmental objectives and key performance indicators, aligning their team's activities with the overall plan. They also play a role in problem-solving by identifying and addressing obstacles that arise during execution, often needing to adjust tactics while keeping strategic objectives in sight.

Despite their critical importance, middle managers face distinct challenges in the execution process. One challenge is the necessity to manage in two directions: they must "manage down" by leading and supporting their subordinates, and "manage up" by informing and sometimes persuading senior management (Huy, 2002; Wooldridge et al., 2008). Balancing these upward and downward demands can create significant role stress or conflict. Middle managers may receive stretch targets or changing directives from top management while simultaneously dealing with operational constraints and employee concerns on the frontlines, forcing them to juggle conflicting expectations. This tension can make them, as Mintzberg noted, "desperately try to connect the inner and outer people" in the organization (Mintzberg, 1996). Moreover, middle managers are often pressured by time and complexity: they oversee multiple initiatives and must maintain

routine operations even as they implement new strategies. Studies have found that middle managers frequently feel overloaded during strategic change, responsible for implementing new tasks without being relieved of old ones (Wooldridge et al., 2008).

Another common hurdle is insufficient empowerment or clarity from above. If top management does not clearly communicate the strategy or provide the necessary authority and resources, middle managers can struggle to execute effectively (Beer & Eisenstat, 2000; Hrebiniak, 2006). Conversely, when empowered, middle managers can be highly effective change agents. For example, Ahearne et al. (2014) showed that middle managers who cultivate strong informal networks (high social capital) throughout the company can significantly enhance implementation outcomes: their relationships help disseminate knowledge and secure cooperation across different parts of the organization. This finding illustrates that beyond formal duties, middle managers' influence and networks play a crucial role – they often rely on trust and credibility with both senior leaders and frontline employees to drive strategic initiatives. Thus, middle managers serve as the heart of strategy implementation, with responsibilities and challenges that reflect their intermediary status.

Research also reveals tensions and dualities in the middle manager's role. On one hand, many studies celebrate middle managers as essential translators and champions of strategy (Wooldridge et al., 2008), yet on the other hand some findings highlight their potential to become bottlenecks if they are overburdened or lack support (Beer & Eisenstat, 2000). This dual perspective suggests that middle management can both enable and hinder execution, depending on factors like empowerment, clarity of direction, and organizational culture. The literature clearly establishes middle managers' importance but leaves open questions about how to alleviate their role conflicts and maximize their positive impact in strategy implementation (Mantere, 2008). Addressing these unresolved issues, through better support systems or clearer role expectation, emerges as a key area for improvement in both research and practice.

2.3 The Role of Frontline Employees in Strategy Implementation

Frontline employees, the non-managerial staff responsible for executing tasks and directly interacting with products, services, or customers, are the people who ultimately make strategy happen on the ground. In terms of strategy research, their daily actions collectively form a large part of an organization's realized strategy (Mintzberg & Waters, 1985). Traditionally, frontline employees were seen primarily as "doers" who implement decisions made by managers. In more recent perspectives, especially from the strategy-as-practice stream, frontline employees are recognized as active participants in strategizing (Jarzabkowski & Kaplan, 2015; Balogun et al., 2015). These employees often have intimate knowledge of operational realities and customer needs, positioning them to contribute to strategy implementation through their practical problem-solving view and adaptations. Research shows that frontline employees, even without formal decision power, actively shape strategy through their daily work (Balogun et al., 2015) using their on-the-ground insights and interactions with customers or suppliers to influence how strategy is carried out in practice. In one example, Balogun et al. (2015) found that museum tour guides, seemingly low-level staff, shaped the success of strategic changes by modifying their daily routines and scripts, demonstrating how frontline activity can drive or hinder strategic outcomes.

Key contributions of frontline employees to strategy implementation include executing new processes or service standards, solving unanticipated issues, and providing feedback up the chain about how the strategy is working. In a multinational context, frontline employees often interact with the external environment (customers, partners) and thus serve as the organization's immediate interface with market realities (Balogun et al., 2015). Their behavior can impact on customer satisfaction, operational efficiency, and ultimately the success of the strategy. For example, a firm's strategy might call for superior customer service as a differentiator; then it is the frontline service employees whose actions determine whether that strategic goal is met in practice. Recognizing this, some companies encourage frontline employees to use their discretion to adjust tactics in real

time to better fulfill strategic objectives, a concept aligned with emergent strategy and continuous improvement (Burgelman, 1983; Balogun et al., 2015). In such cases, front-line employees contribute to strategy by identifying small-scale innovations or operational improvements that align with strategic goals, effectively creating micro-initiatives that can accumulate significant strategic impact (Mantere, 2008).

Despite their strategic importance, frontline employees often encounter challenges that hinder effective strategy implementation. A major challenge is limited understanding due to their distance from strategic planning. Frontline employees are typically not involved in formulating the strategy, so if communication from management is lacking, they may not fully grasp the rationale behind a new strategy or how their work connects to larger goals (Beer & Eisenstat, 2000). This can result in confusion or skepticism about changes to their routines. Resistance to change is a known barrier at the frontline level: employees might cling to familiar methods or doubt the feasibility of new processes, especially if past strategies were seen short-lived. Frontline employees often operate under tight resource and time constraints. If a new strategy demands extra tasks or learning new skills without removing old tasks or providing training, frontline employees may feel overburdened to implement changes (Hrebiniak, 2006). Frontline employees typically have limited decision-making authority, which counts as another issue. Even if they see opportunities to adjust the strategy for better results, they might be constrained by rigid procedures or oversight, which can dampen morale and innovation at ground level. In a multinational firm, frontline employees may be dispersed across regions and cultures, making consistent strategy execution and communication more challenging and local differences can affect how they interpret and apply the strategy. For example, in cultures with high power distance, frontline employees may be more accustomed to following top-down directives without questioning them, while in low power-distance cultures they might expect more explanation and dialogue before accepting strategic changes (Hofstede, 1982). This means that even a well-designed communication strategy from headquarters may land very differently depending on the cultural context of the local unit.

Modern research also highlights the positive potential of engaging frontline employees more actively in strategy. In a study of a global company, Bartlett and Ghoshal (1993) observed that allowing greater entrepreneurial initiative at lower levels improved overall strategic agility – frontline managers identified new business opportunities that top management had not foreseen, thereby adding value to the corporate strategy. This aligns with a broader notion that when organizations empower their frontline workforce with information, some decision latitude, and recognition, those employees can contribute creative solutions and a sense of ownership that propels implementation. In summary, frontline employees serve as the execution engine of strategy. They bring strategic plans to life through their daily work, and understanding their perspective is crucial, since their commitment and actions often determine whether a strategy truly succeeds or fails.

There are notable gaps and ongoing debates regarding frontline employees' strategic role. While many scholars argue that empowering frontline employees with more information and autonomy can increase agility and innovation on the ground (Bartlett & Ghoshal, 1993; Balogun et al., 2015), others caution that too much autonomy at the operational level might introduce inconsistencies or misalignment with top-level objectives (Hrebiniak, 2006). This highlights a central tension: how to balance top-down guidance with bottom-up initiative. The literature on frontline employees remains relatively fragmented compared to management studies, indicating a need for more systematic research on how organizations can better engage and leverage this critical level. Such further inquiry could guide how to harness frontline contributions without sacrificing strategic coherence.

2.4 Communication and Alignment Across Levels

Effective strategy implementation in a multinational company hinges on alignment between organizational levels, notably between middle management and frontline employees. One of the most cited reasons for implementation failure is the lack of vertical alignment and communication: that is, when strategic intent and plans at the top are not

adequately understood or embraced at lower levels (Beer & Eisenstat, 2000; Hrebiniak, 2006). Beer and Eisenstat (2000) describe poor vertical communication as a “silent killer” of strategy execution, noting that in many organizations subordinates do not feel able to speak openly about problems, and senior leaders remain unaware of execution obstacles. This misalignment can manifest as an “implementation gap”, where top and middle managers believe a strategy is clear and being carried out, but frontline employees either do not fully understand the strategy or are not acting in ways that advance it. Bridging this gap is a central challenge in strategy execution, and it depends on robust communication and coordination between layers of management and staff.

Communication is fundamental to achieving cross-level alignment. Implementation research consistently emphasizes the need for clear, consistent messaging about strategic goals and changes, delivered through multiple channels and reinforced over time (Hrebiniak, 2006; Golsorkhi et al., 2015). Middle managers play a key role here: they must cascade information downward in a way that is meaningful to frontline teams (translating abstract objectives into relevant terms) and bring feedback upward so senior leaders know how things are progressing and can adjust if needed. When communication flows effectively both ways, it helps ensure that employees at all levels share an understanding of what the strategy is and why it matters. In turn, this shared understanding fosters commitment and reduces resistance. Studies suggest that involving employees in discussions about strategy – even just through soliciting feedback or inviting questions – can increase their buy-in and sense of ownership, thereby aligning their actions more closely with the intended strategy (Beer & Eisenstat, 2000; Wooldridge et al., 2008).

Beyond communication, the literature highlights the importance of role clarity and mutual support across levels. Öberg and Stenlöf (2018) found in a study of strategy implementation in a large technology firm, that a constructive interplay between middle and front-line managers was achieved when tasks and responsibilities were clearly divided, key people from different levels were included in the process, and transparency was maintained across hierarchical levels. In practice, this means each level understands its

specific duties in execution, and there is trust and information-sharing between levels. The authors noted that when middle managers and frontline managers (or team leaders) were jointly involved in planning and monitoring the strategy rollout, it led to greater engagement and a feeling of influence among frontline actors, ultimately improving implementation outcomes (Öberg & Stenlöf, 2018). Such findings reinforce the idea that inclusive involvement can bridge gaps: for example, inviting some supervisory-level or experienced frontline personnel to planning sessions can pre-empt misunderstandings and ensure that execution challenges are considered early.

Alignment mechanisms can be both formal and informal. Formal mechanisms include structured communication programs (e.g., strategy town-hall meetings, training workshops, internal newsletters) and tools like strategy maps or Balanced Scorecards that explicitly tie high-level objectives to specific actions for various units or roles (Kaplan & Norton, 1992). These tools help create a “line of sight” for employees, showing how their daily work connects to bigger strategic goals. However, formal approaches must be complemented by informal mechanisms, such as the cultivation of a culture of trust and openness (Ahearne et al., 2014). Trust encourages frontline employees to voice concerns or ideas without fear, enabling upward feedback that can correct misalignments. Similarly, middle managers who have built strong relationships (social networks) with frontline managers and employees can better mentor and guide them, and can sense emerging issues early (Ahearne et al., 2014).

In sum, the literature demonstrates that synchronization between middle management and frontline employees is essential for strategy implementation in MNEs. Achieving this synchronization involves overcoming communication barriers, aligning objectives at every level, and fostering an environment where all employees feel connected to the strategy. The interplay of formal communication structures and informal relational dynamics forms the groundwork of alignment. These insights set the stage for further anal-

ysis in the next chapter, which will delve deeper into how middle and frontline perspectives differ and how bridging these perspectives can address implementation challenges in multinational companies.

3. Discussion: Bridging the Middle–Frontline Gap

This chapter integrates and interprets the literature findings to address how middle managers and frontline employees differ in their roles and challenges during strategy implementation, and how organizations might bridge the gap between these levels. By comparing perspectives and obstacles, and examining mechanisms for alignment, the discussion directly tackles the research question.

3.1. Differences in Roles and Perspectives through a Practice Lens

The literature reveals that middle managers and frontline employees approach strategy implementation from markedly different vantage points. Middle managers generally view strategy implementation through a coordination and planning lens: they are concerned with aligning their unit's activities to strategic objectives, orchestrating cross-functional efforts, and monitoring performance indicators to ensure execution stays on track (Wooldridge et al., 2008; Okumus, 2003). Because of their intermediary position, middle managers often have a holistic perspective of organizational strategy; they understand both top-level priorities and the operational changes required to achieve them (Ahearne et al., 2014; Wooldridge et al., 2008). This perspective leads them to emphasize ensuring consistency and coherence across their teams and reporting upward on progress.

In contrast, frontline employees experience strategy implementation primarily through operational and task-level changes (Balogun et al., 2015). Their focus is on how the strategy affects day-to-day work processes, customer interactions, and job routines. Frontline employees are typically more concerned with 'what does this mean for my job?' rather than with the overall strategic rationale (Balogun et al., 2015). They tend to evaluate the strategy by its immediate impact on their work—whether it streamlines tasks, adds workload, or requires developing new skills. They may not automatically connect their individual actions to broad strategic outcomes unless such connections are explicitly communicated or made visible.

From a strategy-as-practice perspective, these differences reflect distinct but complementary roles in the practice of strategy. Middle managers engage in what might be termed 'translational practices', activities that bridge strategic intent and operational reality, while frontline employees engage in 'enactment practices' that bring strategy to life through daily work (Balogun et al., 2015; Jarzabkowski & Kaplan, 2015). Middle managers' practices include interpreting high-level strategy considering local conditions, coordinating implementation efforts, and exercising upward influence by communicating operational realities back to senior management (Wooldridge et al., 2008; Mantere, 2008). Frontline employees' practices, in turn, involve making sense of strategic change through their daily tasks, adapting directives to operational circumstances, and contributing local knowledge that is essential for addressing unanticipated challenges (Balogun et al., 2015). Recognizing these as distinct but interdependent streams of practice, rather than as hierarchical tiers, helps illuminate why their perspectives differ and why bridging them is crucial for implementation success.

That said, there are some criticisms of the SAP approach worth considering. Some researchers suggest that looking only at everyday practices can cause us to miss important factors like organizational structures, power dynamics, and resource limitations (Vaara & Whittington, 2012). For instance, frontline employees might be described as active participants in strategy, but if the organization is very rigid or resources are limited, their ability to influence things is quite restricted. This thesis recognizes this tension: SAP is useful for understanding how people make choices in their work, but it also shows that what people can do depends heavily on their situation. Rather than claiming that frontline employees can completely reshape strategy through their daily activities, this thesis uses SAP to understand the reality - both how important their work is and what practical limits they face.

3.2. The Implementation Gap

These differing perspectives can lead to misalignment or paradox. Middle managers might assume that once instructions and targets are communicated, frontline teams will

fully understand and commit to executing them. However, frontline employees may perceive strategic changes as abstract mandates if they lack context, leading to a gap between managerial intent and operational reality (Beer & Eisenstat, 2000). This phenomenon has been described as an implementation 'paradox' or gap: managers believe the strategy is being carried out, but employees on the ground may be unsure or unconvinced of what is required (Hrebiniak, 2006; Beer & Eisenstat, 2000). For example, a middle manager might prioritize strict devotion to a new process reflecting a strategic initiative, while frontline employees without grasping the strategic importance, might take shortcuts under pressure to maintain productivity, accidentally undermining the intended change.

The root of such misalignment often lies not in ill will but in the natural difference in focus and information access. Middle managers are typically secretive to strategic rationale, resource constraints, and competitive context that frontline employees lack. This asymmetry in knowledge and decision-making means that frontline employees often experience strategy as a series of disconnected tasks rather than as a coherent whole (Beer & Eisenstat, 2000). In multinational enterprises, this asymmetry is compounded by geographic and hierarchical distance, making it even more difficult for frontline employees to grasp strategic context and for their operational insights to reach decision-makers (Bartlett & Ghoshal, 1993). As a result, the implementation gap in MNEs is not simply a communication failure but a structurally embedded feature of dispersed organizations where information flows unevenly across distance and hierarchical layers.

Moreover, there is evidence of existing tension in how middle manager and frontline employee roles should be structured. On one hand, several studies argue that empowering frontline employees enhances implementation effectiveness by increasing ownership and responsiveness to local conditions (Ahearne et al., 2014; Balogun et al., 2015). On the other hand, concerns exist that excessive autonomy at the operational level might introduce inconsistencies or misalignment with top-level objectives (Hrebiniak, 2006). This tension between top-down guidance and bottom-up initiative reflects the

fundamental challenge of coordinating practice across organizational distance. It cannot be resolved by privileging one perspective over the other but rather requires intentional mechanisms to enable coherent practice across these interdependent roles.

3.3. Key Challenges at Each Level

Middle managers face distinct challenges in their translational role. A primary obstacle is the difficulty of managing and prioritizing multiple, often competing strategic initiatives. In many organizations, frontline managers must implement multiple new programs simultaneously, receiving directives from above while managing the expectations and concerns of their teams below. This can lead to initiative overload and a sense that nothing is finished before the next change arrives (Hrebiniak, 2006; Okumus, 2003). Additionally, middle managers often struggle with conflicting or ambiguous messages from senior management, which makes it harder for them to craft coherent guidance for their teams. When middle managers do not fully understand the strategic rationale themselves, or when messages change frequently, their ability to translate strategy effectively is severely compromised.

Frontline employees, by contrast, encounter challenges rooted in their distance from strategic planning and their operational constraints. A major challenge is limited understanding due to their exclusion from strategy formulation. Frontline employees are typically not involved in developing strategy, so if communication from management is lacking, they may not fully grasp the rationale behind changes or how their work connects to larger goals (Beer & Eisenstat, 2000). This distance from strategic intent can lead to confusion, skepticism, and resistance to change. Frontline employees often operate under tight resource and time constraints as well. If a new strategy demands extra tasks or learning new skills without removing old tasks or providing training, frontline employees may feel overburdened (Hrebiniak, 2006). Autonomy is another constraint: frontline employees typically have limited decision-making authority, which can dampen morale and innovation even when they see opportunities to improve execution (Balogun et al., 2015).

In a multinational context, these challenges are intensified. Frontline employees may be dispersed across regions and cultures, making consistent strategy execution and communication more challenging. Local differences can affect how they interpret and apply strategy, and middle managers must navigate these differences while maintaining strategic coherence (Bartlett & Ghoshal, 1993; Beer & Eisenstat, 2000). Cultural dimensions like power distance and uncertainty avoidance, concepts introduced by Hofstede (1982), help explain some of these differences. In high power-distance cultures, employees tend to follow hierarchical instructions closely and are less likely to raise concerns upward, which can limit the two-way feedback that effective implementation depends on. The geographic distance between headquarters and local units heightens the risk of information distortion at every level, making the alignment between middle managers and frontline employees particularly critical, and particularly fragile.

3.4. Best Practices

The literature identifies several mechanisms that organizations employ to bridge the middle–frontline gap. However, before examining these mechanisms in detail, it is important to acknowledge an important complexity, which is that the definition of 'successful implementation' varies across organizational perspectives. For executives, success may be measured by whether strategic objectives and financial targets are achieved. For middle managers, success often centers on clear strategic messaging, reduced initiative overload, and strong team performance on key indicators. For frontline employees, success may be understood differently, as having resources and clarity to perform their jobs effectively, experiencing reasonable workload, and having opportunities for input. These measures do not always align, for example, intensive communication efforts that satisfy executive or middle management concerns about strategic understanding might simultaneously overwhelm or frustrate frontline employees. As a result, the mechanisms discussed below should be understood not as universally effective solutions, but as approaches where value depends on implementation context and where impact may be experienced differently across organizational levels.

3.4.1 Two-Way Communication and Dialogue

Effective strategy implementation depends on vertical communication that flows both ways. A commonly cited reason for implementation failure is the lack of vertical alignment and communication, that is, when strategic intent at the top is not adequately understood or embraced at lower levels (Beer & Eisenstat, 2000; Hrebiniak, 2006). Beer and Eisenstat (2000) describe poor vertical communication as a 'silent killer' of strategy execution, noting that in many organizations subordinates do not feel able to speak openly about problems, and senior leaders remain unaware of execution obstacles. Implementation research consistently emphasizes the need for clear, consistent messaging about strategic goals and changes, delivered through multiple channels and reinforced over time (Hrebiniak, 2006). The literature suggests that upward communication is equally important: middle managers must rely on feedback from frontline employees about what is working and what obstacles exist, enabling senior leaders to adjust strategies if needed. When communication flows effectively both ways, it may help ensure that employees at all levels share an understanding of what the strategy is and why it matters. Encouraging a continuous feedback loop means frontline employees have opportunities to ask questions, flag issues, and contribute ideas during implementation, rather than merely receiving instructions. Beer and Eisenstat (2000) note that companies successful in execution often foster open dialogue where employees can communicate problems without fear, which helps surface execution barriers early and allows management to address them before they escalate. Some studies suggest that involving employees in discussions about strategy can increase their sense of ownership and engagement, though the extent to which this translates to improved implementation outcomes remains context-dependent (Beer & Eisenstat, 2000; Wooldridge et al., 2008).

3.4.2 Inclusive Involvement in Planning and Monitoring

Another key mechanism is inclusive involvement of employees from multiple levels in the strategy process. Engaging middle managers and experienced frontline employees early in strategy planning, not just during implementation, is suggested by research to

foster ownership and ground strategy in operational knowledge (Öberg & Stenlöf, 2018). Öberg and Stenlöf's (2018) research indicated that when middle managers and frontline managers were jointly involved in planning and monitoring strategy rollout, it led to greater engagement and a feeling of influence among frontline actors. There is however, limitations to this evidence. The outcome comes from a limited number of studies, and the applicability of these findings across different organizational types and contexts remains unclear. Inclusive involvement can be a valuable mechanism, though its effectiveness may depend on whether organizations have sufficient time and resources to genuinely incorporate frontline input, and if senior leaders are genuinely receptive to feedback that challenges initial strategic assumptions.

3.4.3 Structured Tools and Shared Language

Formal alignment mechanisms include structured communication programs such as townhall meetings and training workshops, as well as tools like strategy maps and Balanced Scorecards that explicitly tie high-level objectives to specific actions for various units or roles (Kaplan & Norton, 1992). The literature suggests that these tools can help create what has been termed a 'line of sight' for employees, showing how their daily work might connect to bigger strategic goals (Jarzabkowski & Kaplan, 2015). By materializing abstract strategy into tangible frameworks, such tools may enable employees at different levels to engage with strategy in context-specific and meaningful ways. It should be noted that the empirical evidence demonstrating that these tools improve implementation outcomes is limited. Whether and how effectively tools such as Balanced Scorecards improve strategy execution appears to depend significantly on how those are implemented, whether they are co-developed with stakeholder input, whether they are perceived as meaningful or bureaucratic, and whether they are actively used versus treated as required documents (Jarzabkowski & Kaplan, 2015). One conclusion could be that formal approaches must be complemented by informal mechanisms, such as cultivating a culture of trust and openness that encourages frontline employees to voice concerns or ideas without fear, though research on the relative effectiveness of formal versus informal approaches remains limited.

3.4.4 Transformational Leadership and Social Networks

Research indicates that middle managers who engage in transformational leadership practices, such as inspiring vision, individualized consideration, and intellectual stimulation, are more likely to be effective at motivating teams and fostering commitment to strategic change (Ahearne et al., 2014). Trust and relational strength between middle managers and frontline employees enable upward feedback that can help correct misalignments and allow middle managers to sense emerging issues early (Ahearne et al., 2014). Research indicates that transformational leadership qualities in middle managers can effectively rally frontline teams around strategic initiatives (Tawse et al., 2024). Transformational middle managers inspire and motivate employees by communicating a compelling vision of the strategy, showing how it aligns with shared values or team goals, and demonstrating personal commitment to the changes. For example, a recent study by Tawse, Atwater, Vera, and Werner (2024) found that middle managers who exhibited strong transformational leadership (e.g., encouraging, clear, and supportive leadership) could significantly improve their work teams' strategy implementation effectiveness, partly by ensuring better coordination of tasks. The leadership and coordination demonstrated by middle managers acts as a bridge, translating the strategic vision into team-level actions and fostering an environment where frontline employees feel guided and supported. Among the mechanisms discussed here, transformational leadership has relatively stronger empirical support for its relationship to improved team performance and engagement during implementation.

3.4.5 Empowerment with Coherence

The literature discusses granting frontline employees decision-making authority within strategic boundaries as a mechanism that may enable adaptation to local contexts while maintaining alignment. This requires clear articulation of strategic intent and flexibility in tactical execution (Balogun et al., 2015). When frontline employees are empowered to use their discretion to solve problems and adapt processes in real time to better fulfill strategic objectives, they may address unanticipated issues and contribute to continuous

improvement (Burgelman, 1983; Balogun et al., 2015). In multinational enterprises, this balance between coherence and local adaptation is especially important, as it allows frontline employees in different regions to respond to local market conditions while remaining aligned with overall strategy (Bartlett & Ghoshal, 1993). The optimal degree of empowerment remains unclear, and one could argue that it likely varies by context. Too little empowerment may dampen initiative and frontline engagement, where as too much may lead to strategic drift and inconsistency. The appropriate level of empowerment is neither the same across all cultural contexts. In cultures with high power distance, frontline employees may feel uncomfortable with too much autonomy, preferring clearer direction from management (Hofstede, 1982). Middle managers can contribute to strategy by identifying small-scale innovations or operational improvements that align with strategic goals. The mechanisms that translate such initiatives to broader strategic impact are not yet fully understood (Mantere, 2008).

3.5. Cultural Dimensions and Their Impact on Strategy Implementation

The middle-frontline gap in MNEs is further complicated by cultural diversity in values, communication styles, and decision-making norms. Hofstede's cultural dimensions framework offers insights: in cultures with high power distance (e.g., many Asian and Latin American contexts), hierarchy is accepted, and frontline employees expect top-down communication and clear directives. Then again, in low power-distance cultures (e.g., Nordic and Anglo-Saxon contexts) favor flatter communication and participatory decision-making (Hofstede, 1982). When a European headquarters implements an empowerment strategy but rolls it out in a subsidiary in a high power-distance context, the initiative may be misinterpreted or underutilized if cultural norms are not acknowledged.

Similarly, uncertainty avoidance affects how frontline employees respond to strategy changes. Employees in high uncertainty avoidance cultures prefer clear, detailed implementation roadmaps and want to understand why changes are necessary. Those in low uncertainty avoidance environments may more readily embrace change and adapt on

the fly (Hofstede, 1982). Middle managers must therefore calibrate communication strategy to the cultural context.

4. Implications and Future Outlook

The examination of middle manager and frontline employee roles in strategy implementation in multinational enterprises yields several broader implications. One key insight is that bridging the middle to frontline gap is not merely a matter of addressing current challenges but also anticipating how these dynamics might evolve in the future. The findings suggest that effective strategy implementation requires organizations to be mindful of their internal alignment mechanisms over time. Ensuring alignment across hierarchical levels remains vital as companies adapt to new conditions and technologies. In multinational firms, the geographic and cultural dispersion of operations magnifies these alignment challenges, meaning that maintaining cross-level coherence and clear communication requires even greater attention (Bartlett & Ghoshal, 1993; Hrebiniak, 2006).

4.1 Implications

One significant evolving context is the rise of digital transformation and new ways of working, especially accelerated in the wake of global disruptions in the early 2020s. One could argue that digitalization is reshaping strategy implementation in two notable ways. Firstly, advanced information and communication technologies have made organizations flatter in terms of information flow. Enterprise social media, collaboration platforms, and data sharing tools enable faster spreading of strategic information throughout an organization, potentially empowering frontline employees by giving them more direct visibility into strategic objectives (Azad & Zablith, 2021). Some scholars argue that digital tools can reduce hierarchical barriers, for example, internal social networks or integrated communication dashboards allow employees at all levels to access updates and contribute feedback in real time, which might shrink the traditional middle–frontline division (Leonardi, 2015; Azad & Zablith, 2021). Middle managers in digitally transformed organizations often find that frontline employees are better informed and more quickly aware of strategic shifts than before, which can facilitate a quicker alignment if managed well.

On the other hand, digitalization can also create new complexities that risk widening gaps if not carefully managed. The same technologies that increase information flow can lead to information overload or confusion if communications are not curated and contextually explained (Leonardi, 2015). As routine tasks become automated or guided by algorithms, the role of frontline employees might shift toward handling more exceptions and creative problem-solving, which require elevated skill sets and continuous learning (Brynjolfsson & McAfee, 2014). Middle managers in turn might see their traditional harmonizer role partly disrupted by digital systems that automate certain coordination tasks or provide direct oversight from the top via analytics dashboards. This raises questions about how the middle-management role will evolve – some suggest it will become more focused on coaching and enabling teams, as routine monitoring tasks are automated, whereas others worry about middle managers being bypassed entirely in highly digital and networked organizations (Hamel & Zanini, 2020). The likely outcome is contextual, in organizations that intentionally use digital tools to support and increase management processes, middle managers can focus on high-value leadership aspects like strategic guidance and mentorship, while technology handles routine reporting. Contracting hypothesis could be that if digital tools are implemented without considering human factors, they may erode meaningful interaction and leave frontline employees overwhelmed with data but still disconnected from strategic purposes. These different possibilities imply that the impact of digitalization on the middle–frontline gap is not predetermined but it depends on how digital tools are integrated into organizational communication and decision-making.

An important implication of this thesis is the need for continuous adaptability and further research. The dynamic between middle managers and frontline employees in strategy implementation will likely continue to evolve alongside broader organizational trends. This is illustrated by the shift toward remote and hybrid work models in the post-2020 environment, where physical distance is replaced by virtual collaboration, thus altering the nature of supervision and team cohesion. MNEs must refine their strategy

implementation approaches considering these developments, perhaps emphasizing digital fluency, changing leadership styles in middle management training and creating structured channels for remote employees to engage with strategy. The boundary between strategy formulation and implementation may blur further, as companies adopt agile practices and iterative planning cycles (Leonardi, 2015). In such contexts, frontline feedback may directly shape strategic adjustments in real time, and middle managers may serve increasingly as translators of continuous data-driven insights towards actionable directives.

This thesis contributes to the strategy implementation literature by offering a structured synthesis of how organizational roles at different hierarchical levels shape implementation outcomes in multinational enterprises. While prior research has examined middle managers and frontline employees separately, this study brings these perspectives together and highlights the relational dynamics between them as a central source of implementation challenges. This thesis is meant to advance understanding by conceptualizing the strategy implementation gap as a multi-level phenomenon that emerges from differences in perspective, information access, and role expectations. This study provides a more holistic view of implementation processes and identifies communication and alignment as critical mechanisms linking strategic intent to operational execution. This perspective extends existing literature by shifting the focus from isolated roles to the interactions between them.

4.2 Future Research

Given the pace of change, future research could examine how specific digital tools or platforms influence the alignment between middle management and frontline employees during strategy execution. Studies might explore the role of enterprise social networks or AI-driven analytics in enhancing, or hindering, mutual understanding of strategic priorities. Another promising approach is investigating how remote work and global virtual teams affect strategy implementation dynamics, including how trust and social

cohesion can be maintained across distances. Overall, ongoing scholarship should continue to assess how emerging trends transform the classic challenges of strategy implementation, ensuring that theoretical insights remain relevant for an era of digital and organizational disruption.

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