



# **A decision is made – and then?**

**Step III: a quantitative analysis of explanatory factors  
of implementation efficiency**

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# 1. Introduction

Implementation of Top Management decisions is a slightly researched area in contrast to decision making (Skivington & Daft, 1991; Hickson et al., 2003). To fill a bit of this gap I carried out a field study and wrote a doctoral thesis (Göransson, 2007) where the implementation efficiency and its conditional factors were explored and, to a limited extent, explained. From the beginning the thesis was aimed to be fulfilled in three steps, but was later limited to the first two as they were enough to meet the formal doctoral requirements. These first two steps are labelled as Step I and Step II in the thesis and an important result is a developed implementation model (see figure 1). In this report, Step III, the results from a quantitative test of the model are presented.

In the thesis (Göransson, 2007) I have summarized the literature review, given the implementation context of a complex organization, as follows (from p. 37):

## Existing implementation knowledge

- the implementation success of strategic decisions varies and the variation is influenced by many factors such as competence, available resources, clear aims, planning
- the choice of executive leadership strategy of implementation is situational as it leads to variation in implementation success

## Uncharted territory in terms of implementation knowledge

- operational and day-to-day decisions as well as non-implemented decisions
- down-up perspective of implementation including what is happening when an implementer receives the mission
- implementation process efficiency

The main topic among researchers appears to have been to find alternative Top Management strategies/tactics to ensure successful implementation with a special focus on strategic decisions. Consequently, implementation situations where Top Management is not participating in the implementation phase has not been studied neither nor day-to-day (operational) decisions. Therefore, Step II was designed to cover all types of decisions made by the Top Management Team. The selection of decisions to study did not take into consideration the potential executive action during the implementation phase. The study was demarcated to Swedish complex profit-driven organizations. Both Step I and II used companies featured on the Stockholm Stock Exchange O-list. My thesis is summarized in the following way (Göransson, 2007, p. 185):

*The study has contributed to an improved understanding of implementation conditions and efficiency in complex profit-driven, Swedish companies. The study has also pointed out areas where we need to know more in order to better understand the implementation concept. The following aggregated statements are an attempt to summarize the contributions of this study with the characteristics of contributions compared to the state of our knowledge in parentheses (Con=Confirmation of current knowledge, New=New knowledge):*

- ✓ *S1. The decision maker and implementer perspective exhibit differences in perceived implementation conditions and implementation efficiency (Con)*
- ✓ *S2. The preliminary implementation model satisfactorily explains basic causal correlations between implementation conditions and implementation efficiency (New)*
- ✓ *S3. It makes sense to measure both goal satisfaction and process efficiency when estimating implementation efficiency; furthermore, observations support adding a third variable, learning (New)*

- ✓ *S4. The implementation efficiency is positively correlated with a simple implementation context, an evident implementation profile, as well as decision factors as decisions aimed for internal groups, operational decisions and recognized decisions (Con)*
- ✓ *S5. The implementation efficiency is complexly yet weakly correlated to leadership and corporate culture (corporate factors) (Con)*
- ✓ *S6. The implementation efficiency may be influenced by the transmission event and the purpose of decision to implement perceived by the implementer, according to observations (New)*
- ✓ *S7. The attitudes and behavior of the implementer are influenced by external conditions such as decision category, decision purpose (goal) and decision transmission manner (Con and New /transmission manner/)*
- ✓ *S8. The implementer attitudes and behavior are influenced by individual factors such as personality and competence (Con)*
- ✓ *S9. A mission adoption process by the implementer is possible to observe in the three steps evaluation, planning and acting (New)*
- ✓ *S10. Decision makers engage themselves to a very limited extent in the implementation of their decision (New)*
- ✓ *S11. The implementation model may be developed if findings according to mainly S6 – S9 are verified in a future empirical study (New)*

## 2. Problem discussion and purpose

This chapter presents a short problem discussion based on the results from Step I and II, ending in a formulated purpose.

### 2.1 Problem discussion

As this study is a continuation of my thesis (Göransson, 2007), I refer to it for a general problem discussion (see pp. 18-37).

An important result from my study is a developed implementation model (see Figure 14, p. 178 in Göransson, 2007). It is essentially based on the summary statements S1-S11 (see chapter 1) and it is presented in figure 1 in a slightly developed version. In figure 1 two types of variables are occurring, the *measurement* and the latent variables. In Step II most of the latent variables were estimated directly by the respondents. The analysis of the interviews indicated that many factors are influencing the estimation of each latent variable. These factors are now introduced in the developed implementation model as *measurement* variables of which just a few examples are given in figure 1.

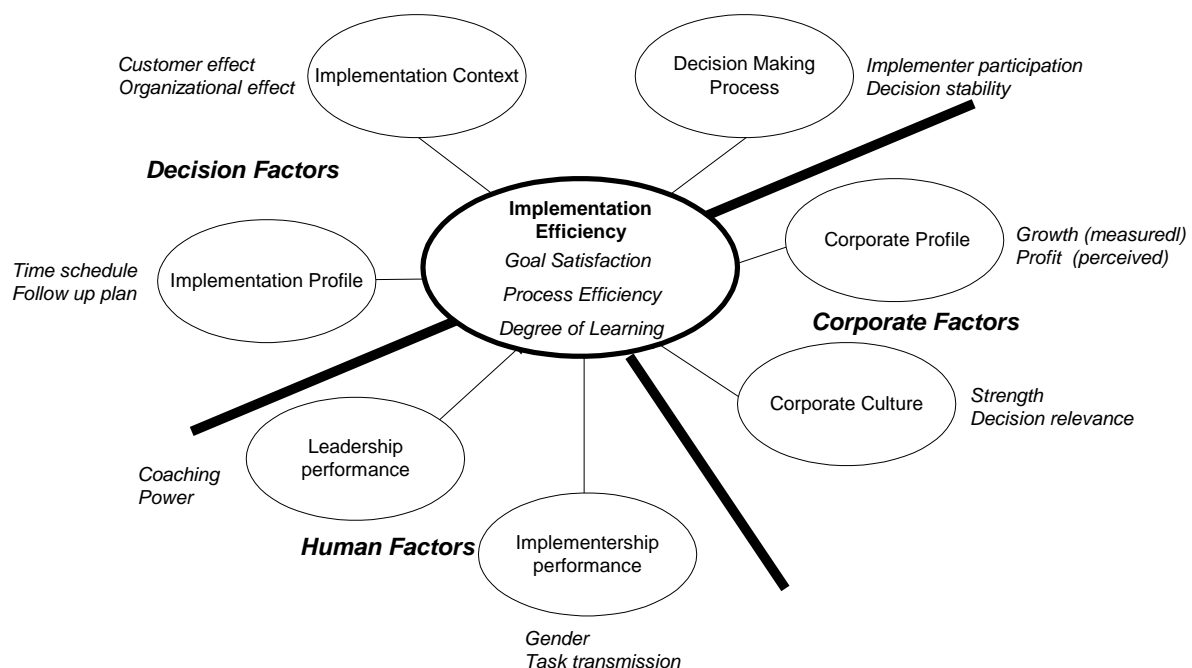


Figure 1. Developed Implementation Model (to use the LISREL<sup>1</sup> language: Latent variables in ovals and *measurement variables in italic*)

I will briefly give some comments on the model (for a deeper discussion see pp. 178-187 in Göransson, 2007). The independent variables in the model are the same as in the original model used in Step II with one exception, “Implementership performance”. This variable is introduced, as Step II has shown how important the human aspects are in an implementer perspective. Implementation efficiency, the dependent variable in the model, is proposed to be estimated not only as Goal Satisfaction and Process Efficiency, as in Step II, but also the Degree of Learning (see S3 chapter 1). The background can be found in interviews, done in

<sup>1</sup> See explanation in chapter 5.4

Step II, indicating that using additional resources in the implementation process, above those that are strictly necessary, may be adequate if the implementers learn, evidenced by expanded business competence for the future.

A very important task is to develop *measurement variables* in order to test the model. I have approached this task by using all information from Step I and II. The end product of this creation process is a questionnaire completed with information from annual reports *etc.* (see Appendix F). The measurement variables may be grouped according to the model (see Figure 1) in the following way:

<u>Latent variable</u>	<u>Measurement variable</u>
Corporate Culture	7-12
Corporate Profile	VII-X, 1-5
Decision Making Process	31-32
Implementation Context	13-17
Implementation Profile	20-30
Leadership	33-36
Implementership	I-V, 18-19, 37
Implementation Efficiency	40-43

The variables W, Y, VI, 39 and Z2 are not strictly linked to the model but may give information suitable when testing the model. – It is to be observed that identifications 6, 37 and 38 are not found in Appendix F. They are open questions (see Appendix B).

My research has, of course, a superior purpose: the results may be used to improve the implementation efficiency in real business life. Therefore the model must be tested in a context of just “business life”. How this should be done is described in research design (see chapter 3).

## 2.2 Purpose

The purpose of this study, Step III, is to identify and explain the factors influencing general implementation efficiency and to predict the implementation efficiency given a specific decision situation including a proposed executive action, both aspects focusing a down-up perspective and limited to complex profit-driven Swedish organizations. The hypothesis, given the purpose, is the developed implementation model presented in figure 1. The best way to test this hypothesis is a quantitative approach which is described in next chapter.

### 3. Research design

In this chapter some theoretical aspects are taken into consideration followed by sections describing practical actions.

#### 3.1 Theoretical aspects

There are two main possibilities to get data for the model. The researcher may observe and register the problem solving process including the implementation phase when it is going on, the longitudinal approach. The alternative, the retrospective approach, may use informants that have been actors in the implementation process to tell their “stories”. In Step II the latter method was used (see discussion in Göransson, 2007, p. 56). It seems logical to continue in the same way in Step III.

In Step II both decision makers and implementers were interviewed. Differences were observed between their opinions about what is going on in the implementation process (S1 chapter 1). This conclusion, in combination with the abdication of the decision makers from the implementation process, (S10 chapter 1) underlines the importance of an implementer perspective during the decision making process and the implementation task transmission. From the step II data I have also carried out a LISREL<sup>2</sup> calculation using only the scorings done by the implementers; that is neglecting the scorings done by me (see Göransson, 2007, p. 141). In figure 2 the results are shown.

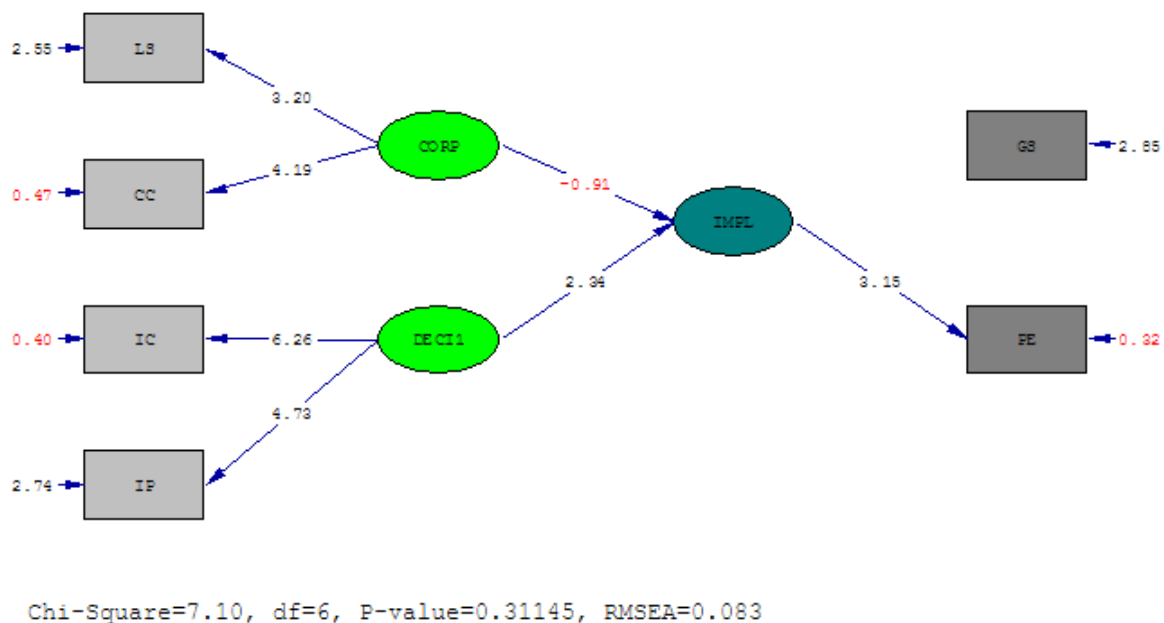


Figure 2. LISREL implementer solution from Step II data (t-values)

The Structural Equation is

$$\text{IMPL} = -0.21 \cdot \text{CORP} + 0.78 \cdot \text{DECI1} \quad (1)$$

<sup>2</sup> See explanation in chapter 5.2

with  $R^2 = 0.47$

The solution is close to the one included in my estimations (see Göransson, 2007, figure 12, p. 146) with some non-significant t-values. P-value, RMSEA and  $R^2$  also decline a bit.

Unfortunately, the datasets are too few to carry out a corresponding analysis for the decision makers. However, in the thesis a comparison is made between implementers and implementers + decision makers (Göransson, 2007, figure 12, p.146 and figure 11, p. 144) including estimations of some variables done by me. The main conclusion is that “The preliminary implementation model for implementers is more simple than for decision makers ...” (Göransson, 2007, CC51, p. 147). Therefore, a preliminary conclusion of this short discussion is to refine the down-up perspective using only implementers as informants. Such an approach harmonizes quite well with the long term purpose “... to predict the implementation efficiency given a specific decision situation including the proposed executive action ...”, (see 2.2).

However, the retrospective approach in combination with implementers as the informants raises the question if we get a picture of reality which is valid enough to be the basis for future advice to improve implementation efficiency? In real business life, given a complex profit-driven organization, the decision makers at the top level may reflect more or less consciously how a potential decision may be perceived by the implementers. Therefore, it must be correct to investigate how the implementers have looked upon the decision to be implemented given their opinions about the corporate culture, the context, their own personalities and competences *e.g.*, the independent variables. This is *their* reality. But what about the dependent variable, the implementation efficiency and its measurement variables, the implementation process outcomes of the efforts of the implementers? This question requires a considered answer.

In any meaning it would be best if there was a method available to measure implementation efficiency in an objective way. But let us first have a look at results from Step II where information from both decision makers and implementers is collected. Processing this information gives the results presented in table 1.

Table 1. *The concordance between Decision Makers and Implementers in estimating implementation efficiency in Step II (Göransson, 2007, a -sign shows that the Decision Maker scores lower than the Implementer)*

Variable	Score deviation between Decision Maker and Implementer							Sum
	<-2.0	-2.0--1.1	-1.0 - 0	0	0 -1.0	1.1 - 2.0	2.1 -	
Goal Satisfaction	0	1	3	3	7	2	1	17
Process Efficiency	3	5	2	3	1	1	2	17

To complete the picture, the underlying data in table 1 give  $r_{GS}=0.70$  and  $r_{PE}=-0.25$  when decision makers and implementers are correlated. - The results may be interpreted in the following way. If the concordance criterion is set to  $\pm 1$  (the grey area in table 1), both groups agree in 76% of decision cases regarding Goal Satisfaction, but only in 35% regarding Process Efficiency. If the criterion is changed to  $\pm 2$  the figures will be 94% and 71% respectively. Furthermore, there is a tendency for lower scoring from the decision makers for Process Efficiency. The database is small but so far it seems reasonable to conclude that the picture of the Goal Satisfaction status of individual decisions are relatively unanimous and the



picture of Process Efficiency is splattered with a tendency to an overall more suppressed estimation from the decision makers. But who says that the decision maker estimation is more true than the implementer estimation? And even if I used an average of the estimations of the decision makers and the implementer I would not be sure how correct it would be, not least when there were big differences in their estimations.

Back to the question about objective estimations. Auditors in complex profit-driven organizations could possess knowledge to objectively measure the implementation efficiency measurement variables. They know the company quite well but they do not regularly estimate implementation efficiency of individual decisions. Another potential measurement instrument could be the use of professional consultants. How well they know the company or not is situational, of course. But the same problem exists, as with auditors, regarding their knowledge of individual decisions. These alternatives may also create a possibility to compare the estimations between the auditors/consultants and the acting implementers to learn how congruent estimations would be. The auditors/consultants alternatives are, however, cancelled for two reasons. The first is methodological. Involving anyone from outside the company introduces a risk that the decision may be understood in a different way compared to the implementers' understanding even if efforts will be made to introduce the external actors into the decision. The other reason is cost related. The auditor/consultant alternatives cost money and must be financed by me. Furthermore, a first tentative question to one of the participating companies indicated that they would decline for secrecy reasons. Too many external partners would be involved in my research (I did not mention anything about auditor involvement when first approaching the company because I was convinced that this would complicate the decision to participate, which was confirmed).

It could also be possible that I as a researcher could do the estimation. When discussing the selection of decisions to study I learned something about them. But that is in most cases not enough. I should be able to ask the decision makers and, probably, the implementers questions that would detect my aim. The main reason to cancel this alternative is therefore a high risk of implementer confusion (does Bengt check us?) that may give unpredictable effects on the validity of the questionnaire answers in total.

The final decision of the investigation design is that the only personal information source is the decision implementers. The disadvantage is a risk of biased estimation, at least to a certain extent, of the implementation efficiency variables. The advantage is the ultimate implementer perspective.

### **3.2 Selection of companies**

As Step III is a continuation of my earlier studies my intention was to select study objects following the same track. It means that I was keeping the limitation of the study to complex profit-driven Swedish organizations.

I used Stockholm Stock Exchange O-list (2003) as my database for selection of companies for Step I. The companies participating in Step I were ranked according to the content of their answers in terms of comments and the distribution of the implementation efficiency index. Three of the top ranked companies accepted to participate in Step II. For this study, Step III, six other of the top ranked companies were contacted. Just one of them accepted to participate. Four other companies, in early 2008 listed on Stockholm Stock Exchange but under the heading "Small and middle sized companies", corresponding quite

well with the O-list no longer in existence, were contacted. They were selected due to my personal contacts with key staff members. Two were ready to join the study but unfortunately one of them changed CEO during the discussions and therefore terminated its participation. In one of these two remaining companies the Top Management was interested to take advantage of their participation in the study by proposing a design comparing with two of their subsidiaries to be compared. I found no scientific reasons to cancel such a design. Therefore, the final selection was two companies, one of them participation with two subsidiaries.

However, during the data collection an unforeseen problem occurred. The number of respondents in the group that answered “do not recognize the decision” was high. This led to severe problems of testing the implementation model due to lack of data. Therefore it was necessary to broaden the company base. As my experience told me that “cold starts” resulted in only one selected company of ten contacted, I decided to try some “warm starts”. That meant that I contacted executive persons whom I know quite well through former cooperation in my TMT as President, or through my former position as a member of the boards of directors in their company. I still limited the selection to complex profit-driven companies. I was helped enter two companies. One of them is a Swedish company and the other is a Norwegian subsidiary of an international group respectively. Therefore, five companies in total form the database of my study.

The limited number of five companies in the study may pose problems. It is not impossible that there will be “a company effect” in the answers of the respondents. The corporate culture forms a specific attitude among the respondents. Furthermore, there may be “a company effect” in the decisions, as they may mirror the specific context in which the company is acting. A solution for both problems is, of course, a multi-company study. However, to convince a company to participate in the study is hard work costing time and money with potential drawbacks that the results are limited, as described above. The most frequent reason for a NO is not company secrecy but “lack of time”. When inside the company there is no problem to get all necessary information according to my experience. So even if I had desired several companies to participate in my study in order to avoid company effects, the practical conditions have been an obstacle. A possible company effect will be kept in mind and discussed in the forthcoming analysis of the collected data.

### **3.3 Selection of decisions and respondents**

In Step III as well as in Step II, the study is decided to be retrospective. The main reason is that the implementation will not be influenced by the presence of a researcher (for a more focused discussion see Göransson, 2007, p. 57). Upon entering the companies, the controller presented me the minutes from the Top Management meetings from the previous two years. Using these I selected potential decisions to study. The selection criteria were three: a defined decision that is not explicitly internal, a decision not intended to be implemented only by the decision makers and the possibility to point out implementer(s). The potential decisions were discussed between the controller and me and a few changes were made. The formulations in the minutes were not always precise. Therefore, I proposed a “decision formulation” aimed for the questionnaire. The formulations were also discussed with the controller and reformulated into a final shape (see Appendix A).

At the same time as the decision discussions, the respondent issue also was taken into account. As discussed in 2.1 the implementer perspective is most interesting. Therefore Step III is focusing on just implementers. The controller proposed respondents bearing the role as

an implementer. In some few cases there was just one implementer and she/he was of course selected. In other cases there were a couple of implementers and all of them were selected if not more than five. In such cases there was a situational decision made about the number of respondents with the number of hierarchical implementation levels and the decision scope as the criteria. In a couple of cases the limitation to five respondents was exceeded due to many hierarchical levels involved. Otherwise a random selection was made to get approximately five respondents.

### 3.4 Questionnaire

A common method used to collect data in research situations like this is to prepare a questionnaire to be sent out to selected informants. I followed this routine. The questionnaire was designed using the developed implementation model as the main input (see discussion in 2.1). The preliminary questionnaire has been discussed with colleagues at the Department of Economics, Swedish University of Agricultural Sciences. Thereafter it has been revised and tested by three informants chosen from my personal network and occupied in complex profit-driven organizations. The questionnaire was found to function in terms of question constructions as well as technically with no required corrections. The questionnaire used in Step III is attached as Appendix B.

Most questions are to be answered on a 6 point scale of Likert type, the same as in Step II (for method discussion, see Göransson, 2007, p. 60). Questions 6 and 38 are open and provide a possibility to give comments in sections 6 and 8. These qualitative data are collected in order to improve the understanding of the results from the quantitative analysis.

A specific reliability problem to solve when using a questionnaire is the definition of the terms used. There are two principal ways to handle definitions. The first is that the questionnaire designer (the researcher) defines the terms to be used. The second is to let the respondent “load” the term with her/his definition. In the field of management there are many terms used more or less imprecisely both in the real business context and in the scientific literature. As examples, let us have a look at the terms *strategic* and *corporate culture*. Studying annual reports shows that the meanings of the terms differ between companies when CEOs are writing about them. Consultant experiences tell us that the loadings of the terms differ between staff members within the same organization. Finally, the scientific literature demonstrates a number of different definitions of the terms, in the few cases where they are at all provided (for discussion of the topic, see Göransson, 2007, p.34). Any definition provided by the researcher (in a questionnaire) may give the respondent a fair chance to better understand the question, but it also runs the risk that the respondent will be confined or will misunderstand. On the other hand, allowing the respondent to freely provide terms induces a researcher interpretation challenge, as there is no exact knowledge about the respondent meaning when using the term. Faced with this dilemma, I have decided to hand over the exact definition of the terms used in the questionnaire to the respondents. My two main arguments for doing this are the frequent use of management terms in the respondent’s daily context, and the consequent down-up perspective kept in this study, both leading to an implementer interpretation preference in harmony with the chosen ultimate implementer perspective.

### **3.5 Completing information**

Book keeping figures are picked up from the official annual reports. The discussions during the selection of decisions revealed knowledge about specific company decision making and implementation conditions that have been used in my analysis.

A company separate feed back about the preliminary results was promised and has been carried out.

## 4. Data presentation

In this chapter the procedure of data collection is presented as well as the collected data.

### 4.1 Data collection procedure

The data collection within the first three companies started in November 2008. The respondents were sent the questionnaire via e-mail with two introduction letters from the CEO and myself respectively (see Appendices C and D, examples from company 6). Reminders to non-answering respondents were sent out after 10 days and then repeated up to four times. The data collection was closed the 28<sup>th</sup> of January.

The same principal procedure was used for the remaining two companies. However, the respondents were e-mailed in August and October 2009 respectively. The same collection and reminding procedure was carried out. The collection was closed October 16<sup>th</sup> and November 2<sup>nd</sup> respectively.

Is there any problem occurring from the lag between the first and the second collection procedures? In the autumn of 2008 the financial crises was arising but hadn't reached its peak. During 2009, all of the negative effects were exposed. It is not impossible that the change in the general business context, with individual company effects, may have had an impact on the respondent attitudes. But how? I see no possibility to estimate neither the type nor the extent of such an impact on the two collection procedures. Therefore I accept the matter of fact and assume no "financial crises bias" in my collected data.

In table 2, a summary of the data collection is presented. 173 questionnaires were sent out to 137 respondents whereof 36 had to answer two different decisions each. 165 questionnaires were returned giving an answer rate of 95%. Due to this high result rate a drop out analysis is not necessary.

As seen in table 2 not less than 48 questionnaires, representing 29% of the received questionnaires, were returned with a NO answer telling that they were not impacted by the decision in any way (see Appendix B, section 6). This astonishing fact is further commented and analyzed in chapter 5.

The NO answer dilemma is also causing three decision cases failure; two of them had one respondent each and the third had two respondents. In all, there are 37 decisions with 117 YES answers available to test the implementation model. There are also very few of the questions in the questionnaires that have not been answered. The missing value portion is 1.91%.

Table 2. A summary of the data collection (quest/s/ = questionnaire/s/, pro dec = pro decision, YES = the questionnaire is filled in, NO = the decision doesn't affect me; for detailed discussion, see 5.1.1)

Com pany	SENT OUT							RECEIVED				Answering rate	
	Decision		Quests		Respondents			Questionnaires				Received of sent out	NO of received
	ID	Number	pro dec	Total	2 quests	1 quest	Total	Total	YES	NO	Missing		
6	6001	5	7	27	1	25	26	7	7			100%	11%
	6002		5					5	5				
	6003		6					6	4	2			
	6004		4					4	4				
	6005		5					5	4	1			
71	7101	5	9	31	5	21	26	9	6	3		94%	38%
	7102		3					3	2	1			
	7103		5					4	2	2	1		
	7104		5					4	2	2	1		
	7105		9					9	6	3			
75	7501	9	3	35	3	29	32	3	3			97%	38%
	7502		1					1	1				
	7503		6					6	4	2			
	7504		4					4	1	3			
	7505		7					6	5	1	1		
	7506		3					3	3				
	7507		7					7	1	6			
	7508		1					1	1				
	7509		3					3	2	1			
8	8001	13	3	70	26	18	44	3	3			93%	26%
	8002		2					2		2			
	8003		5					5	4	1			
	8004		3					3	2	1			
	8005		3					3	3				
	8006		10					8	4	4	2		
	8007		5					4	1	3	1		
	8008		5					4	3	1	1		
	8009		5					5	4	1			
	8010		8					8	6	2			
	8011		7					6	5	1	1		
	8012		9					9	8	1			
	8013		5					5	5				
9	9001	8	1	10	1	8	9	1	1			100%	40%
	9002		1					1	1				
	9003		1					1	1				
	9004		1					1		1			
	9005		3					3	1	2			
	9006		1					1	1				
	9007		1					1		1			
	9008		1					1	1				
SUMMA		40	173	173	36	101	137	165	117	48	8	95%	29%

## 4.2 Presentation of collected data

Firstly, the five companies are presented. They are identified as shown in table 2, first column. Secondly, the collected data are presented in an aggregated form.

### 4.2.1 Company presentation

Key figures about the companies are found in table 3. Companies 6 and 7, including the subsidiaries 71 and 75, are listed on the Stockholm Stock Exchange. Companies 8 and 9 are not listed but will be described separately. A market related presentation for these companies follows.

**Company 6** manufactures and markets a special commodity used by businesses on the European market. Its manufacturing facilities are located in different countries all over Europe. The product range is broadening into products related to the original set. The company has a slight organic growth. The profit is stable with a profit margin of 5%. Company 6 is organized into business areas. For my study, one of these areas has been selected due to practical reasons, as the CEO level doesn't deal with day-to-day business but with strategic questions and co-ordination. The selected business area, responsible for one third of the company turnover, has its own Top Management Team and it operates in the Nordic area. An added advantage of the selection is therefore the possibility to use the Swedish language in the questionnaire.

**Group 7** is a worldwide consulting firm organized into geographical and competence business units. For my study, the Swedish part of the group is a primary natural selection. It contains a couple of subsidiaries (competence centres). Among them, two subsidiaries have been selected, **companies 71 and 75**, due to size (complex enough). The two selected subsidiaries have their own Top Management Teams and a total profit responsibility.

**Company 8** is a Swedish subsidiary of an international group dealing with logistics. It covers all of Sweden. The group is listed on a couple of international stock exchanges. Company 8 has total profit responsibility and it is lead by an independent Top Management Team.

**Company 9** is a Norwegian subsidiary of an international multi-business group that is listed on a couple of international stock exchanges. The company is a mix of consulting and manufacturing business in the technology industry. The company is a result of a merger one year ago. The main marketplace is Norway but it also exports.

The introduction of a non-Swedish company into the database is a deviation from the earlier approaches in Steps I and II. However, it may not disturb results as the implementation model has a factor called *corporate culture* intended to catch, among other things, culture differences between companies.

Table 3. *Company presentation*

Company	Three-year average			
	Turn over, MSEK	Growth	Profit	Nb of employees
6	1919	12%	4.1%	1335
71	297	11%	9.1%	269
75	171	-7%	5.8%	119
8	844	15%	1.9%	934
9	117	183%	3.2%	44

A notable difference between the companies is the appearance of the minutes of the Top Management Team meetings. In company 6, the decisions are noted in an Excel sheet with

data about decision date, responsible implementer, time schedule *etc.* The sheet is reviewed at every TMT meeting adding notes regarding how the implementation is succeeding. In the other companies the minutes are more like story telling and can be unclear about what has really been decided and/or if implementers have been appointed. However, company 8 and 9 have a more formal structure, but essential information such as time schedule, resource allocation and sometimes responsible implementer, is nevertheless lacking.

All five companies are subsidiaries of groups listed on stock exchanges. They represent different business types, their size varies and they are in different stages regarding growth and profit. They are in all complex profit-driven organizations. In Steps I and II, the companies were all Swedish. In Step III, there is also a Norwegian company. Therefore the database may be described as complex profit-driven Nordic organizations.

#### **4.2.2 Data over-view with methodological explanations**

A summary of the quantitative data is shown in Appendix F and an inter-correlation matrix is found in Appendix G.

Appendix F contains partly the answers from the questionnaires (ID I-III, V och 1-43), partly information from the organization sheet and annual reports (ID IV and VII-X) and partly my codification, estimations and calculations (W, Y, VI and Z1-Z3).

Some of the variables on rows W-X and Z1-Z3 need explanations. The collection of data took a long time (see 4.1). Therefore, the variable ANSW (row Y) is calculated giving information about the lag between the distribution of the questionnaire and the received answer. When selecting decisions to study, supplementary information about them was collected. I have therefore categorized the decisions in question (row VI) where “marketing/customer” is type 1, “manufacturing” is type 2, “administration” is type 3 and “human resource” type 4. Rows VII-X are calculated as an average of three years (2005-2007) for “Turn over” (row VII), Growth (row VIII), “Profit” (row IX) and “number of employees” (row X) respectively; the information is taken from the Annual Reports. I have also categorized each decision in terms of “strategic or not” (row Z1) starting from the definition given by Johnson et al. (2008 p. 3): “Strategy is the direction and scope of an organization ...”. If the decision has a content that is changing the direction and scope of the organisation into a non-negligible extent, it is strategic (code 1), otherwise it is not (code 2). An example may clarify: if it is a decision about a new product it is not a strategic decision but if it is about a new product range it is. But as Hickson (1987) says (p. 189): “Yet who knows whether one researcher’s strategic decision is the same as another’s?”. My categorization attempt is mainly based on my perceived company effects of the decision; another researcher could have done this estimation with a different result as the Hickson citation points out. But after all, I make this estimation only in order to compare it with the implementer estimation (Q22). – Finally, rows Z2 and Z3 contain my arithmetical calculations from collected information.

It is to be noticed that the respondents seem to have used the possibility to mark continuously on the scale in the questionnaire in two different ways. One group, the majority, have marked decimal figures truly continuously that can be read as “3.7” for instance. The other group, the minority, has marked just whole figures read as “4”. The respondents in both groups have been quite consistent with their chosen approach. There have been 41 questions to answer on the scale. If “whole figure respondents” are categorized as giving 37 or more whole figure marks (that is 34 respondents), and this group is compared to the other respondents, there are no differences between the two groups regarding gender (GEN), age



(AGE), occupation duration (YEA), organizational level (LEV), goal satisfaction (GS) or process efficiency (PE). My conclusion is that some respondents have chosen a strategy to answer the questionnaire using just whole figures that does not complicate the analysis.

I have also observed that some respondents seem to have used almost the same value as a standard answer when scoring. Therefore I have calculated the difference between the first and third quartile of the 41 scores in each dataset. Three respondents have a difference of 0 and another 12 respondents have a difference less than 1. All these 15 respondents have a great majority of their individual marks on 3 and 4 on the scale. Their maximum value is between 4,5 and 6,0 without any skewness. Their minimum value has a main focus of 0 (six respondents) but fluctuates in the rest between 0.5 and 3.0.

Another similar approach has also been done. Average and standard deviations are calculated for the 41 scores in each dataset. Cross-tabulation uncovers a skewness in standard deviation distribution for averages between 3.1 and 3.7. There is an over-representation in small standard deviation values giving about ten respondents too many. The explanation may be that if a respondent has chosen to “be in the middle” she/he is consistent in staying there through the entire questionnaire.

The conclusions of these simple analyses are firstly that there are no reasons to exclude any dataset from my collected material and secondly, that about 10% of all respondents (117) may be suspected to have taken the task to fill in the questionnaire not quite seriously. They have answered in a comfortable way. I don’t judge these conditions to undermine the reliability.

In Appendix F I have tried to summarize the answers for each question in a general and simplified manner. I have used the distribution of the answers from the implementers in such a way that I have looked upon the figures at the three groups 0-2, 2-4 and 4-6 with a special focus on the both “wings”. Writing “one quarter of the implementers has well ...” means that you will find the quarter in group 4-6. If two groups (0-2 + 2-4 or 2-4 + 4-6) is dominating I express the situation as “The implementers have normally perceived a sufficient or good ...”.

In Appendix G the correlation coefficients have been color coded according to their magnitude, if the value exceeds 0.4 or falls short of -0.4. The meaning of the three colours **red**, **yellow** and **green** is explained at the start of Appendix G.

Table 4. A compilation of the number of given verbal comments

Variable	Company						Answ part
	6	71	75	8	9	SUM	
YES answers	24	18	21	48	6	117	
Comments to YES answers	0	9	5	2	1	17	15%
Corporate culture stickwords	18	17	21	32	5	93	79%
First reaction comments	15	14	17	30	5	81	69%
Other comments	7	4	7	7	4	29	25%
% comments of YES answers	42%	61%	67%	35%	63%	48%	

Answers to open questions and provided comments are presented in Appendix E. These are cited as they are written with exceptions of details that may unmask the company in

question. Such statements are anonymized or stricken depending on the context. This operation will not disturb the authenticity.

Not all respondents have answered the open questions (see table 4). Most comments are registered for Corporate Culture stickwords (79%) with a seemly equal distribution between the companies. Taking all comments into account the answering company rate varies between 35% and 67% with an average of 48%.

### ***4.2.3 Treatment of open answers***

There are two types of open questions in the questionnaire. Questions 6 and 38 as well as the offer in section 8 are totally open and they are used in the analysis without any further treatments. Section 6 and question 18 are combined.

In section 6 the implementer opinion about the implementation role is requested. There are three provided alternatives (the implementation task is carried out alone, carried out alone with other implementers involved and carried out in a team). The three alternatives are coded 1, 2 and 3 on a continuous scale intended to measure a proposed increasing possibility for communication. There are also three possibilities to deny the task to implement indicating the reason (NO, the decision doesn't affect me, NO, I haven't heard about the decision but it affects me and NO, I haven't heard about the decision). These alternatives are used directly in the analysis. Irrespective of a YES or a NO answer, the respondent is given a possibility to comment her/his opinion.

Question 18 also has verbal alternatives to choose among. To the question "In what manner did you receive the task to implement?" there are four alternatives. The first (By participating in the decision making process) is coded 1, the second (By a personal meeting of any kind) is coded 2 and the third (As a phone call, a mail, a letter, a memo or anything similar) is coded 3 on a continuous scale measuring a proposed decreasing possibility for communication, as in section 6. But the fourth is open (anything else) and this alternative is coded 1, 2 or 3 depending on the content of the answer. Two examples serve to illustrate. In the first case, a respondent answered "meeting" (coded 2) and in the second case "through instructions in our routines" is coded 3.

## 5. Analysis and conclusions

In this chapter the collected data are analyzed with the hypothesis, the developed implementation model, as a guide.

### 5.1 The NO surprise – an analysis of what's on

When I was designing the questionnaire I was reminded of some interview situations during Step II. When I was starting interviews by presenting the decision case, I could see, not least from body language, that a respondent didn't immediately understand what I presented. In these situations there was no problem to further explain and the interview could continue without any exception. Therefore, I decided to design the questionnaire in such a way that the respondent had an exit if she/he didn't recognize the decision presented; that is a NO on the question "Have you got the task to implement the decision?" (Appendix B, section 6). Furthermore, I gave the respondent three sub-alternatives, NO the decision does not affect me (NO1), NO I have not heard about the decision but it affects me (NO2) and NO I have not heard about the decision (NO3).

#### 5.1.1 Some general comments

Even if I designed three alternatives I expected only a few, if any, NO answers, as the decisions are selected and formulated in cooperation with the company controller. But the reality was otherwise, as already presented in table 2. 29% of returned questionnaires had a NO answer (see table 2). As the purpose of Step III didn't include an analysis of NO answers, there has not been any collection of information regarding the NO topic (some of the respondents have used the possibility to give comments that will be used later on). However, in table 5 the available quantitative information is used to compare YES and NO answer respondents. Evidently there are only small differences without significance between the two groups regarding variables which are possible to compare. Therefore, it seems reasonable to conclude that the two groups are identical except in the case of answering the questionnaire.

Table 5. *Comparison of characteristics of NO and YES answers (abbreviations, see Appendix F)*

	ANSW	GEN	BOR	YEA	LEV	AGE
NO	17	1.2	1964	12	2.0	17
YES	17	1.2	1962	15	1.9	18

Are there any differences between the companies? Yes, as shown in table 2. Company 6 has the lowest share of NO answers and it also has a very systematic follow-up of the implementation. Obviously, in Company 6 the implementers are firstly well identified and secondly know that they will be followed up giving a low NO share.

Unfortunately the questionnaire is designed in such a way (see Appendix B) that a NO answer is not followed by any other questions except an open question "Any comments", which was provided by 14 respondents (see Appendix H). That represents only 29%. However, the "general questions" (1-2 and 5-11) could have also been answered, as well as question 18 if the respondent is a NO respondent. It could also have been possible to carry out a telephone survey to learn more about the reasons for NO as a base for possible explanations (see 5.1.2). In all, the surprisingly high level of NO answers indicates an interesting future research field as it has detected a possible gap between opinion of the decision makers regarding the appointed implementers and their reactions when confronted with the task afterwards. So far, it is only possible to speculate about the reasons.

### 5.1.2 Possible explanations to NO answers

The high share of NO answers (29%) is, as already said, confusing. Therefore, it is necessary to discuss the potential reasons for such a high and unexpected NO frequency even if empirical data are not available. Initially, I propose a set of possible reasons. In the individual situation the NO answer is:

- a research method problem
  - I. a (too) simple exit of the questionnaire to avoid more work to fill it out
- a management problem
  - II. wrong selection of the respondent in question
  - III. the decision is formulated unclearly
- a respondent integrity problem
  - IV. the respondent doesn't want to declare her/his opinion
- a picture of reality
  - V. the respondent does not recognize the decision

In the following section I will discuss the topic using this structure, but begin with some more general observations. The NO answers are well spread over the different organizational levels (see table 6). The most astonishing fact is that even the Top Management Team (organizational level 0) is represented - the executives do not recognize the decision they have made themselves! Furthermore, there is no observed preponderance of three sub-alternatives (NO1-NO3), neither between them in general, nor between them on different organizational levels. Maybe level 0 is an exception: only NO2 "I have not heard about the decision but it affects me" has been given as an explanation. I will return to this observation later.

Table 6. *NO answers and the organizational level (Organizational level 0 = Top Management, 1 = next level etc.; NO1 etc., see Appendix H)*

NO answers	Organizational level					SUM/ AVE
	0	1	2	3	4	
Number	5	10	17	13	3	48
Share	28%	26%	29%	33%	27%	29%
NO1		3	5	4	1	13
NO2	5	3	7	5	1	21
NO3		4	5	4	1	14
<b>Summa</b>	<b>5</b>	<b>10</b>	<b>17</b>	<b>13</b>	<b>3</b>	<b>48</b>

These introductory comments form a background for the following discussion structured according to the five possible explanations presented for NO answers. The limited amount of comments to the NO answers, see Appendix H, is also a source used in the discussion.

#### I. A (too) simple exit of the questionnaire to avoid more work to fill it out

Among the 34 respondents who have not commented their NOs it is not a brave guess that some of them have used this "urgency exit". Even if asked about the reason, it is unlikely that the respondent should have stated such an answer openly. In table 7, I have grouped the answering lag comparing YES and NO answers. A possible hypothesis could be that NO answer respondents, to a higher degree immediately decided to say NO, or did it when they received the third+ reminder compared to YES answers. Even if there is a small predominance of NO answers in these two groups (table 7, <7 and 31- days), it can't be

understood as “a smooth way to be excused from answering”. The average duration of response day is also the same, 17 days, see table 5. See also the discussion under IV. So in all, there is no claim for the use of the NO alternative as a simple exit but it may nevertheless be the case in some situations.

Table 7. *Comparison of answering lag characteristic (no significant differences)*

Lag, days	YES	NO	SUM
0-7	24%	26%	24%
8-15	32%	30%	31%
16-30	19%	15%	18%
31-	25%	30%	27%
SUM	100%	100%	100%

## II. Wrong selection of some respondents

From some comments (NO1 and NO3) it seems reasonable that the selected respondent was not the right one to ask about implementation (two hold another position, one had not joined the company). Probably there is also someone in the group of no comments (34 respondents). Therefore, I estimate that around 6-8 respondents of the NO answers were wrongly selected.

## III. The decision is formulated unclearly

Table 2 suggests that decision 7507 may definitely be suspected to be mis-formulated as six respondents answered NO (the decision is one of the four decisions with seven or more respondents each) even if the NO answers are regularly distributed in sub-categories. Also, decision 7504 is suspect: 3 of 4 respondents have given a NO answer (see table 2). There are some other decision cases with both more than one NO answer and a substantial degree of NO answers. Therefore, it seems reasonable to calculate that around 12-16 NO answers depend on unclear decision formulation.

But what about “unclear formulation”? The decisions are all picked up from the minutes of the TMT meetings in the five companies but no single decision has been stated with its original formulation. Decision formulations have not been complete, the formulation has been not that precise or even miss-leading according to the controller opinion. So, if the original formulation has been vague or lacking essential information, how has it then been communicated to the implementers in terms of clearness and exactness? An attempt to estimate how the formulation has influenced the NO answers is made in the following way. For each decision average score of the decision clearness (DECCLA, Q19, see Appendix G) according to the YES answers and on the other hand the share of NO answers are calculated. One high share group and another low share group are created around the pivot of 0,2 (19 and 21 decisions respectively). The average DECCLA scores are 4,2 and 4,5 in the two groups respectively which is not a significant difference. A pivot of 0 (25 and 15 decisions respectively) gives the same result: no difference between decision cases without NO answers and with NO answers. The degree of decision clearness is obviously an individual implementer matter of fact.

This discussion doesn’t change the estimation above of 12-16 decision cases causing NO answers but it calls for attention how the decision and its aim is formulated and, above all, communicated.

#### IV. The respondent doesn't want to declare her/his opinion

This reason is close to I. The difference is the underlying implementer reaction: "I do not want to declare my opinion", perhaps depending upon a weak belief to the guarantee of anonymity, and a prioritizing of jobs to do respectively. However, such a reaction can't be traced out in the comments given. It is just speculation if any one of the respondents has such an argument to the NO answering decision. It is, however, a fact that none of 165 contacted respondents has come back to me with a question about the guarantee of anonymity. It seems reasonable to conclude that it is only a few if any that deny to answer just depending on "I don't want to". Therefore I estimate 0 to 3 respondents to belong to this group.

#### V. The respondent does not recognize the decision

There is no possibility to get direct information about the frequency of this statement from the data. It will be seen as a residual.

The discussion above have tried to make a quantitative estimation of respondents belonging to each group with group V as an exception. Having come this far the following summary of the rough calculations may be made:

	Number of answers
• a research method problem	
I. a (too) simple exit of the questionnaire to avoid more job to fill it out	0-3
• a management problem	
II. wrong selection of the respondent in question	6-8
III. the decision is formulated unclearly	12-16
• a respondent integrity problem	
IV. the respondent doesn't want to declare her/his opinion	0-3
• a real picture of reality	
V. the respondent does not recognize the decision (residual)	24±6

It seems reasonable to conclude that in about 20 of 165 decision cases (*i.e.* 12%), the respondent (the residual V) has not perceived that she/he was appointed to implement the specific decision and about the same proportion may have not understood the content of the decision due to unclarity (III). There are many conditions and assumptions linked to these statements, so they must be taken with great care. However, the "10%+10%" are figures to keep in mind in the further discussions in this paper.

- CC52<sup>3</sup>. Given a specific decision to implement, a few of intended implementers may be unaware of their implementation task and another few may have not understood the content of the decision due to unclarity in formulation causing a non-implementation of the decision

#### **5.1.3 NO answer conclusions**

The high proportion (29%) of NO answers is explained both by a method problem and by a real communication problem. Does the large share of NO answers cause a validity problem? As shown above (table 3), the YES and NO answers, and the respondents providing them, have no significant differences regarding the variables possible to compare. It is also clarified that there may be a couple of plausible reasons to answer NO on the question "Have you received the task to implement the decision?". But it has not been possible to get a deeper

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<sup>3</sup> "CCxx" is a continuation of the listed conclusions from Step I and II, see Göransson (2007, pp. 148-151). CC is an abbreviation of "conclusion"

understanding of the high NO answer share as an aggregated entity. Therefore it must be concluded that a validity problem cannot be excluded. The potential consequences for the conclusions of the study results will be discussed in chapter 6.

## 5.2 Qualitative analysis of open answers

In the questionnaire there are four open questions. All information given by the respondents is to be found in Appendix E.

### 5.2.1 Comments to YES answers

Firstly, it is to be noticed that there are no or few comments from all companies with the exception of company group 7 (71+75). A possible reason may be that the educational level in this company group is higher and that the professional life of the respondents is focused on communication (they are consultants). Therefore, it is not impossible that we have a company effect, not a general observation. However, the comments may be grouped into two types

- the implementer relation to the decision and the impact thereof on the implementation task
- the content of the decision

The implementer relation comments indicate mainly a bit of frustration: “we already did so”, “I call the decision in question”, “I take it as an indirect order”. In the questionnaire there is a question, number 19 (see Appendix B) regarding the understanding of the objective of the decision in question. The three cited respondents have scored 4.0, 0.5 and 0.9 to be compared to an average of 4.5. Of course it is not possible to conclude that frustration of a decision to implement causes low understanding of the decision objective but there is at least an indication and it seems quite reasonable.

The content of the decision is commented in terms of “the decision is too generally formulated”, “I have translated the decision ...” and “I was involved in the discussions of preparing the decision but it was made in a different direction”. An overall observation is that the decision in question is interpreted or understood in the respondent context. Such a comprehension supports the discussion in a proposal for a “Decision making and implementation link” (Göransson, 2007, p 181 and Figure 15).

In all, the low answering rate and the concentration of the comments to company group 7 limit the value of the comments in the forthcoming discussions about the quantitative analysis results.

### 5.2.2 Description of corporate culture

The analysis is carried out for each company, as the corporate culture *per se* is corporate specific. The respondent formulations are presented in Appendix E, Fråga 6 (Question 6).

In company 6, it is possible to identify two “schools”, the positive and the critical. The positive describes the corporate culture in terms of *openness/frankness*, *profit/business focus* and *modern leadership (democratic, sensitive, loyal)*. The critical voices let us hear about *manufacturing focus*, *conservatism* and *non-integrated*. The positive stick words are in clear majority. But it must also be underlined that just 18 of 24 respondents (see table 4) have contributed.

In company 71, the positive description of the corporate culture is overwhelming – not a single negative statement. The most frequent stick words are *flat*, *open* and *business-oriented* combined with a climate of *engagement*, *permission* and *development*.

In company 75, the picture is similar. The positive stick words are *responsibility*, *openness*, *clarity*, *freedom* and *business-oriented*. Just a few negative statements *e.g. sluggish* and *old-fashioned* are made.

In company 8, the comment rate is low: only 32 of 48 respondents have described the culture. A strong majority describes the corporate culture in positive terms *e.g. focused on customer*, *quality*, *goals* and *results*. A minority used stick words such as *weak leadership* and *antagonism* but also *old-fashioned* and *stagnation*.

In company 9, there is an overwhelming positive description of corporate culture (five out of six respondents have answered) via stick words as *modern*, *efficient*, *creative* and *open-minded*, with just one critical comment about the *integration problem* of two different cultures.

If the five corporate cultures are compared some interesting similarities and differences are revealed. *Openness* and *business orientation* are common. Companies 71, 75 and 9 seem to have very homogeneous cultures. In companies 6 and 8 there seems to be at least two fractions, a positive and a negative. In company 6 many statements are made explicitly about *leadership*, but not in the others. There is nothing said about leadership. Belonging to the same group, companies 71 and 75 have, not surprisingly, quite close corporate cultures. It is to be noticed that company 9, in spite of a quite recently realized merger, has a very positive corporate culture.

The findings in the verbal descriptions of the corporate cultures may be compared to the scoring in the questionnaire. Firstly, I have tried to estimate the proportions of positive and negative characterisations for each company. This is, however, hard to do as there are many pitfalls. It is both a question of how to group stickwords in positive and negative groups respectively and a question of quantitative estimations. Some respondents have written a couple of uniform positive/negative stickwords, some respondents have written a combination of positive/negative stickwords, some respondents have given just one example and some respondents have not answered at all. Therefore the estimations of “proportions”, see table 8, must be taken expectantly. The second step was to calculate the company average scores for questions Q7-Q10. In table 8 all calculations are presented.

Attempts to use regression analysis using the variables in table 8 fail as the datasets are only five with quite low standard variation. However, it seems as there are no differences between the companies regarding the scoring (the extreme value for company 9 on Q8 may be understood in the context of having only six results!) related to the verbal statements. Even if the content of the corporate culture differs between the companies (the stick words indication), the perceived specificity and effects of the specific corporate culture seem to be the same. It also means that there is no “company effect” traced. Both conclusions matter when the quantitative results will be discussed and understood (see chapter 6).



Table 8. A compilation of corporate culture stick words (Q6) and average results of scoring on corporate culture questions (see Appendix B); no significant differences according to regression analysis

Com pany ID	Cultural characteristics		Questions about corporate culture			
	Positive	Proportions Pos vs Neg a)	7	8	9	10
	Negative		Specific	Embraced	Penetration	Managing
6	openness/frankness, profit/ business focus, modern leadership (democratic, sensitive, loyalty) manufacturing focus, conservatism, non-integrated	70/30	3.8	4.0	4.0	3.5
71	flat, open, business-oriented combined with a climate of engagement, permission and development -	100/0	3.9	3.8	3.7	3.4
75	responsibility, openness/clarity, freedom, business-oriented sluggish and old-fashioned	80/20	3.7	4.4	3.9	4.0
8	focuses on customer, quality, goal and result weak leadership antagonism old- fashioned and stagnation.	70/30	4.2	4.3	4.2	4.0
9	modern, efficient, creative open minded culture integration problem	90/10	4.1	2.5	4.3	4.1

a) the author's estimation

- CC53. Neither the specific company content of corporate culture, nor the homogeneity of the implementer opinions thereof influence their scored opinions of company cultural variables

But what about the “positive” versus the “negative” respondents apart from the company? In table 9 a compilation is presented and the differences t-tested without any significances.

Table 9. A compilation of verbal answers and scoring on cultural factors; no significant differences

Respondent verbal opinion a)	Questions about corporate culture			
	7	8	9	10
	Specific	Embraced	Penetration	Managing
Positive	4.0	4.1	4.1	4.0
Negative	3.7	4.2	3.7	3.5

a) the author's categorization

- CC54. If the implementers express positive or negative verbal description of the corporate culture in general doesn't influence their scoring on specific corporate culture variables

### 5.2.3 Respondent reactions when given the implementation task

Question 38 (see Appendix B) was formulated in order to get information about the attitudes and the behaviours of the implementers when they first were confronted with the implementation task. That is, to trace the planned or the tacit action (see Göransson, 2007, pp.

181-183). However, when reading the comments (see Appendix E) the question was obviously too open and imprecise to get the desired information. Nevertheless, the information received is useful in order to understand “first reaction” in any meaning.

Firstly, the comments already analyzed in 5.2.1 are very close to or overlapping these comments. 69% of the respondents (see table 4) have given comments. Overall, there are many positive stick words ( $\approx 70\%$ ) as such *necessary*, *right*, *good*, *expected*, *demand* compared with more neutral ( $\approx 15\%$ ) such as *surprising* and *interesting* or to negative words ( $\approx 15\%$ ) as *fluffy*, *bad timing*, *questioning* and *not anchored*. The percentage in brackets is my attempt to estimate per category. Question 30 (see Appendix B) is trying to catch the readiness to implement the decision.

As shown in table 10, the average scoring in the three groups has a clearly declining shape. The same is repeated for questions 40 and 43. Not surprisingly, a negative attitude to the decision will cause a lower readiness to implement - or is it vice versa? Furthermore, the three different manners to transmit the task (Quest V) are represented equally in all three groups. The attitudes also have correlation with the opinions about PE and GS.

However, there are no significant differences according to a regression analysis where Q30, Q40 and Q43 are tested as dependent variables respectively on Q38. In this stage of the analysis it is therefore not possible to conclude if there are causal relations.

Table 10. *The implementer attitude to the implementation task versus scoring on readiness, PE and GS; no significant differences*

Question 38 Respondent attitude	Question		
	30	40	43
	Readiness	Process Efficiency	Goal Satisfaction
Positive	4.6	3.9	4.1
Neutral	3.7	3.5	3.8
Negative	3.3	3.1	2.4

- CC55. There seems to be a positive correlation between implementer reactions when getting the task to implement a decision and their readiness to do it but so far the correlation is not significant
- CC56. There seems to be a positive correlation between implementer reactions when getting the task to implement a decision and their opinions about the implementation efficiency (PE and GS) but so far the correlation is not significant

#### 5.2.4 Other respondent comments

At the end of the questionnaire the respondent was asked to give any supplementary comments. 25% utilized the possibility (see table 4). Their comments are listed in Appendix E. Irrespective of a few comments regarding the data collection method (*strange questions*, *irrelevant questions*, *which question*), the red thread among the comments seems to be “what have we learned from the implementation of this decision?” as well as a variation on the theme “a hard job but we did it!”. Most comments are positive in their tone. It is, however, not possible to make any general conclusions useful for the forthcoming quantitative analysis.

## 5.3 Quantitative analysis

The introductory sections 5.3.1-3 are based on screening of the data shown in appendices F and G.

### 5.3.1 Comments to individual variables

The comments in this section follow the numbering in the first column in Appendix F indicated as (row x) in the text but also (Qx) when it is about the questionnaire. It is to be noticed that only the interesting variables are commented.

Firstly some information about the respondents. 84% of them are males and 16% females (row I). This skewness is a result of the situation in each company and nothing that I could have influenced. The respondents have been employed in the companies for a long time, in average 15 years (row III). They operate on different hierarchical levels (NB! The “35%” in row IV includes level 0 11% and level 1 24%). The other figures reflect the levels 2, 3 and 4 respectively). The percentage distribution on levels is the same in the total sample (173 respondents) and the YES answering group (117 respondents). From this follows that the NO group follows to the same distribution. The respondents have been asked about their implementation role (see row V in the Appendix F). The figures may be understood as 17% have been the only implementer (task 1), 31% have done the implementation alone but there have been other implementers too (task 2) and 52% have operated in an implementation team (task 3).

The respondents experience a medium to fairly strong company growth (Q 1). The same is valid for profit (Q2). The opinions about the importance of the financial capacity (Q3) and to what extent it is taken into account in the implementation phase (Q4) are more uneven than was expected, as the opinion is linked to an individual decision. The complexity of the company (Q5) as well as the culture variables (Q7-Q11) show a spread distribution of opinions but with quite few at the lower end of the scale. The opinion of the impact of the culture (Q12) is a variable linked to an individual decision and therefore the distribution is wide. A majority of the decisions have strong impacts on customers (Q13) and the organizational work (Q15) while just few have impacts on suppliers (Q14). The internal resistance against the implementation is weak (Q16). Not surprisingly, there is a great variation in the decision impact on the individual work of the actual implementer (Q17). Almost half of the implementers got the implementation task through participating in the decision making process (Q18), about one fourth at a personal meeting and another fourth via a phone call, e-mail *etc.* The understanding of the goal (aim, purpose *etc.*) is high (Q19) with an average of 4.6 and 82% scoring >3. The recognition of a decision in terms of “have seen something similar before” (Q20) is well distributed over the scale. The same is valid for the dimension “a demanded decision” (Q21). The respondents consistently perceive the decision as strategic (Q22). They also have a strong belief in their implementation competence (Q23). The presence of an implementation plan (Q24) is weak as more than one fourth scores <1 and almost two thirds <3. The situation is only slightly better regarding the occurrence of a time schedule (Q25). However, the given time schedule (Q26) is often enough as 57% score >3. Special resources for the implementation (Q27) are rarely allocated. But the respondents quite often indicate that the available resources (Q28) are enough. A follow-up plan was rarely attached to the implementation task (Q29). The readiness to implementation is high (Q30). The implementers have participated in the decision making process to a limited extent (Q31); 48% scores >3 to compare with 44% that has got the implementation task through participating into decision making process (Q18). The stability of the decision during the implementation phase is high (Q32) as only 5% have scored >3 regarding a change of the

original decision. The support from the decision makers during the implementation (Q33) is quite good (average 3.8), but the variation is great and in 15% of the cases the support fails. There has on average been weak resistance in the organization during the implementation (Q34) but in 11% of the cases there has been a strong resistance. The decision makers have used their power to a very limited extent (Q35) but in around 16% of cases, the power has been used to a great extent. The follow-up of the implementation (Q36) is splattered with a low average score of 2.6. The implementers have felt a good balance between responsibility and authority (Q37).

The Process Efficiency (Q40) and the Goal Satisfaction (Q43) are well distributed over the scale. But it is to be noted that both variables expose that in 15% of the cases the implementation efficiency is extremely low and fairly bad in almost one third of the cases! There has been quite a lot to learn during the implementation (Q41), but the potential has been explored only to a limited extent (Q42).

### 5.3.2 Measurement variable correlations

A correlation matrix is presented in Appendix G. In table 11 a summary of Appendix G is presented in the dimension of independent and dependent *measurement variables* in order to get ideas for the forthcoming multivariate analysis (the values are therefore not tested for significance). Cells, both in Appendix G and in table 11, with  $r > 0.6 / < -0.6$  are marked **red**, cells where  $r > 0.5$  but  $< 0.6 / < -0.5$  but  $> -0.6$  are marked **yellow** and cells where  $r > 0.4$  but  $< 0.5 / < -0.4$  but  $> -0.5$  are marked **green**. (NB! DEC and ANSW are not marked as they will not be used in the modelling). The variables are occurring in the same order as in Appendix F where the underlying questions may be found. It is to be noticed that the variables TTURN-TEMP are neglected in the comments as they represent only three values per variable, specific for each company. The correlation matrix is presented as a pre-study to the LISREL analysis (5.4) and therefore no significance tests are carried out. The LISREL analysis handles this aspect.

Table 11. *The correlations ( $\geq 0.4$ ) between independent and dependent measurement variables (NB There are no correlations  $\leq -0.4$ ); no significance tests carried out*

Variables					
Independent		Dependent			
Quest	Name	PE	LEAPOS	LEAEX	GS
19	DECCLA	0.53	0.44		0.45
24	DECPLA	0.40		0.53	
25	DECSCH	0.55		0.44	
26	SCHCAP	0.40		0.40	0.41
27	DECRES	0.47		0.46	
28	RESCAP	0.50			0.50
29	IMPFUP	0.46		0.56	0.42
30	IMPRE		0.43		
31	DMPPA	0.45			
33	IMPSU	0.58	0.42	0.54	0.59
36	IMPFUD	0.59		0.52	0.51
37	BAREAU	0.56	0.42	0.54	0.45
39	IMPFI	0.60			0.57

The implementation model (see figure 1) has been the starting point when constructing the questionnaire that is aimed to collect the respondent estimations of the *measurement*

*variables* in order to calculate the latent variables in the implementation model. The dependent measurement variables are PE, LEAPOS, LEAEX and GS. There are some independent variables correlated with them, most striking such as DECCLA, DECSCH, IMPSU and IMPFUD. These correlations are expected and probably causal. A well understood aim of the decision DECCLA, an outspoken time schedule DECSCH, leader support IMPSU and a formal follow-up IMPFUD gain the implementation efficiency that seems logical. These four independent variables are in some sense key independent variables as they are also correlated with some other independent variables (see Appendix G).

The other independent variables are in a few cases correlated with any or some of the dependent variables. They are to a limited extent inter-correlated besides what already is said above about the four key variables. The main absence of inter-correlations means that the independent variables measure different things than what was intended when constructing the questionnaire.

- CC57. The measurement independent variables with origin in the questionnaire are essentially measuring different things

### ***5.3.3 Characteristics of successfully implemented decisions versus the others***

Is there anything distinguishing between decisions with excellent Goal Satisfaction and others? Excellent Goal Satisfaction is defined as a score value  $\geq 5$ . A calculation (average score for each group, 38 and 74 cases respectively with five missing values) is presented in the table 12. Significant differences (t-test) are marked in yellow. Firstly, the over-all picture is overwhelmingly expected with just few exceptions. The non-significant variables are mainly found among Q1- Q17. The only significant culture variable is Q3, financial capacity, and the only significant decision characteristic variable is Q13. In both cases the scores are higher in less successful implementations, which seems reasonable. The non-significant variables among Q18-Q39 are just four, and among them it is to be noticed that it doesn't matter if the decision is recognised or not (Q20).

19 of 35 independent variables (Q3-Q39) have significantly different scores for successful and less successful implemented decisions with a strong main focus on Q18-Q39, the variables catching the relations between the decision makers and the implementers. The consistence is plausible (NB! Q34 has a reverse value scale compared to all other questions). The Q21 exception may not be explained isolated, just noted for further interest. This very homogeneous picture is what would be expected and it seems reasonable to understand the picture as a *causal* correlation between good conditions and an excellent goal satisfaction (and process efficiency as well as learning), given that it is the implementer perceived experiences formulated in their scoring that is the starting point. A causal relation is also supported by the findings in table 11. It is essentially the same variables that occur there and in table 12. In all, the teamwork between the executives and the implementers completed by formal plans and allocated resources seems to be the critical conditions for a high goal satisfaction. The positive side effects are high process efficiency and intensive learning. The executive role for excellent implemented decisions is thereby demonstrated.

- CC58. A high goal satisfaction is driven by communication between executives and implementers, implementing plans, allocated resources, executive support during the implementation phase and carried out follow-ups

Table 12. *Variable differences between successfully implemented decisions and the other; significant differences (t-test) are yellow marked*

Measurement variables			Average score	
ID	Question	ID	LISREL	GS>5 GS<5
1	I vilken utsträckning växer företaget?	1	GRO	3.7 3.9
2	I vilken utsträckning är företaget lönsamt?	2	PRO	3.9 4.0
3	I vilken utsträckning har företaget finansiella förmåga någon betydelse för genomförandet av detta beslut?	3	FINCAP	2.9 3.5
4	I vilken utsträckning tar genomförandet hänsyn till denna finansiella förmåga?	4	FINIMP	3.4 2.9
5	I vilken utsträckning är företaget komplext?	5	COMPX	3.7 3.5
7	I vilken utsträckning finns i företaget en specifik företagskultur?	7	CULTA	4.1 3.9
8	I vilken utsträckning omfattas denna företagskultur av medarbetarna?	8	CULTIN	4.0 4.1
9	Allt i allt, hur vill Du bedöma denna företagskultur på följande skala?	9	CULTTO	4.2 3.9
10	I vilken utsträckning påverkar beslutet hela eller väsentliga delar av organisationen i sin helhet?	10	CUMAG	3.9 3.8
11	I vilken utsträckning är denna företagskultur styrande i Ditt dagliga arbete?	11	CUMAI	3.9 3.8
12	I vilken utsträckning bygger beslutet på företagskulturen?	12	CUDEC	3.0 3.5
13	I vilken utsträckning påverkar beslutet kunderna?	13	DECCU	2.9 3.5
14	I vilken utsträckning påverkar beslutet leverantörerna?	14	DECSU	2.5 2.6
15	I vilken utsträckning påverkar beslutet hela eller väsentliga delar av organisationens sätt att arbeta?	15	DECORG	3.9 3.5
16	I vilken utsträckning har de som påverkas av effekterna av beslutet försvårat dess genomförande?	16	STARE	1.7 1.9
17	I vilken utsträckning påverkar beslutet Ditt eget sätt att arbeta?	17	DECIN	2.5 2.8
18	På vilket sätt fick Du i uppdrag att genomföra beslutet?	18	DECTRA	1.7 2.0
19	I vilken utsträckning stod beslutets mål (avsikt, syfte) klart för Dig omedelbart efter uppdragets överlämnande?	19	DECCLA	5.3 4.2
20	I vilken utsträckning liknade beslutet något beslut Du tidigare genomfört?	20	DECPAR	3.6 3.6
21	I vilken utsträckning känner Du att beslutet var efterfrågat bland de av beslutets konsekvenser berörda?	21	DECDEM	2.4 3.4
22	I vilken utsträckning uppfattar Du att beslutet är strategiskt?	22	DECSTR	4.8 4.3
23	I vilken utsträckning var Din kompetens tillräcklig för beslutets genomförande?	23	DECCO	4.7 4.3
24	I vilken utsträckning fick Du med uppdraget att genomföra beslutet en plan för genomförandet?	24	DECPLA	3.2 2.3
25	I vilken utsträckning fanns, när Du fick uppdraget, en tidplan för beslutets genomförande?	25	DECSCH	3.9 2.7
26	I vilken utsträckning var den av Dig uppfattade tidplanen tillräcklig för beslutets genomförande?	26	SCHCAP	4.1 3.0
27	I vilken utsträckning fanns, när Du fick uppdraget, särskilda resurser tilldelade för beslutets genomförande?	27	DECRES	2.9 2.0
28	I vilken utsträckning är resurserna tillräckliga för beslutets genomförande?	28	RESCAP	4.3 2.9
29	I vilken utsträckning fanns, när Du fick uppdraget, en plan för hur genomförandet skulle följas upp?	29	IMPFUP	3.5 2.4
30	I vilken utsträckning kände Du Dig beredd att genomföra beslutet, när Du fick uppdraget?	30	IMPRE	4.5 3.9
31	I vilken utsträckning har Du deltagit i processen att fatta detta beslut?	31	DMPPA	3.6 2.4
32	I vilken utsträckning har beslutets ursprungliga innehåll ändrats under genomförandetiden?	32	DECCH	1.4 1.5
33	I vilken utsträckning har Du känt stöd från beslutsfattarna under besluts genomförandet?	33	IMPSU	4.6 3.3
34	I vilken utsträckning finns/har det funnits motstånd i organisationen till att genomföra beslutet?	34	IMPRES	1.6 1.9
35	I vilken utsträckning har Du upplevt att beslutsfattarna använt sin makt för att få beslutet genomfört?	35	IMPPO	1.8 1.9
36	I vilken utsträckning har det skett någon uppföljning av genomförandet?	36	IMPFUD	3.8 2.4
37	I vilken utsträckning kände Du en balans mellan ansvar och befogenheter i uppdraget att genomföra beslutet?	37	BAREAU	4.5 3.4
39	I vilken utsträckning är genomförandet av beslutet avslutat?	39	IMPFI	4.8 3.0
40	I vilken utsträckning har resurserna för att genomföra beslutet använts på ett effektivt sätt (=processeffektivitet)	40	PE	4.8 3.1
41	I vilken utsträckning ger beslutets genomförande möjlighet att lära för framtiden?	41	LEAPOS	4.7 3.7
42	I vilken utsträckning har denna möjlighet att lära för framtiden utnyttjats?	42	LEAEX	4.1 2.8
43	I vilken utsträckning har målet (avsikten, syftet) med det ursprungliga beslutet uppnåtts (=beslutets måluppfyllelse)	43	GS	5.4 3.0

### 5.3.4 Decisions with high versus low frequency of NO answers

In table 13 an overview of the respondent answering is given. The decisions are ranked due to their share of NO answers.

Is there anything to learn from the answers given by the YES respondents in the group of decisions with low share of NO answers (labelled “low NO” henceforth) compared to the YES respondents in the group with high share of NO answers (“high NO”)? There are three extreme decisions (8002, 9004 and 9007) and they are excluded from further analysis, as there are no YES answers representing them.

Is it possible to find any common characteristics of the decisions tied to their share of NO answers? All decisions of company 71 fall in group high NO. The other companies have quite even decisions found in both groups. Respondent characteristics (gender, job years and

hierarchical level) are equal in both groups as well as decision type, strategic decision or not and decision age. There are no differences in these dimensions linked to the share of NO answers per decision.

Table 13. *The distribution of YES and NO respondents*

Decision identity	Question-aires out	Incoming questionnaires			Share of NOs
		Total	YES	NO	
6001	7	7	7	0	0
6002	5	5	5	0	0
6004	4	4	4	0	0
7501	3	3	3	0	0
7502	1	1	1	0	0
7506	3	3	3	0	0
7508	1	1	1	0	0
8001	3	3	3	0	0
8005	3	3	3	0	0
8013	5	5	5	0	0
9001	1	1	1	0	0
9002	1	1	1	0	0
9003	1	1	1	0	0
9006	1	1	1	0	0
9008	1	1	1	0	0
8012	9	9	8	1	11
7505	7	6	5	1	17
8011	7	6	5	1	17
6005	5	5	4	1	20
8003	5	5	4	1	20
8009	5	5	4	1	20
8008	5	4	3	1	25
8010	8	8	6	2	25
6003	6	6	4	2	33
7101	9	9	6	3	33
7102	3	3	2	1	33
7105	9	9	6	3	33
7503	6	6	4	2	33
7509	3	3	2	1	33
8004	3	3	2	1	33
7103	5	4	2	2	50
7104	5	4	2	2	50
8006	10	8	4	4	50
9005	3	3	1	2	67
7504	4	4	1	3	75
8007	5	4	1	3	75
7507	7	7	1	6	86
8002	2	2	0	2	100
9004	1	1	0	1	100
9007	1	1	0	1	100
<b>TOTAL</b>	<b>173</b>	<b>165</b>	<b>117</b>	<b>48</b>	<b>Nb of decisions</b>
<b>SUM&lt;=25%</b>	<b>91</b>	<b>88</b>	<b>79</b>	<b>9</b>	<b>23</b>
<b>SUM&gt;25%a)</b>	<b>78</b>	<b>73</b>	<b>38</b>	<b>35</b>	<b>17</b>

a) decision 8002, 9004 and 9007 are not included in SUM>25%



In table 14 the average score value for each variable is calculated for the YES answering respondents representing low NO group (*i.e.* SUM  $\leq$ 25%) and high NO group (*i.e.* SUM  $>$ 25%) respectively (see table 13). A difference is calculated pro variable between the low and the high NO group. Cells with a significant difference ( $p < 0.05$ ) are marked with **yellow**.

Table 14. Comparison of the average score values for low and high NO share groups (to understand the variable name, see Appendix F); cells with a significant difference ( $p < 0.05$ ) are marked with **yellow**.

Variable		Share of NO answers pro decision		
ID	Variable name	SUM $\leq$ 25%	SUM $>$ 25%	Diff
1	GRO	3.7	3.9	-0.2
2	PRO	3.8	4.4	-0.6
3	FINCAP	3.2	3.4	-0.3
4	FINIMP	2.9	3.4	-0.4
5	COMPX	3.5	3.8	-0.3
7	CULTA	4.0	4.0	0.0
8	CULTIN	4.1	4.1	-0.0
9	CULTTO	4.0	4.0	0.1
10	CUMAG	3.9	3.7	0.2
11	CUMAI	3.9	3.7	0.2
12	CUDEC	3.1	3.8	-0.7
13	DECCU	3.2	3.4	-0.2
14	DECSU	2.7	2.3	0.4
15	DECORG	3.9	3.2	0.7
16	STARE	2.0	1.5	0.5
17	DECIN	2.7	2.6	0.2
18	DECTRA	1.8	1.9	-0.2
19	DECCLA	4.7	4.3	0.5
20	DECPAR	3.5	3.8	-0.3
21	DECDEM	3.1	3.0	0.0
22	DECSTR	4.6	4.2	0.5
23	DECCO	4.5	4.2	0.3
24	DECPLA	2.9	2.1	0.8
25	DECSCH	3.5	2.4	1.1
26	SCHCAP	3.8	2.5	1.3
27	DECRES	2.7	1.6	1.1
28	RESCAP	3.7	2.8	1.0
29	IMPFUP	3.0	2.4	0.5
30	IMPRE	4.3	3.7	0.6
31	DMPPA	3.4	1.9	1.5
32	DECCH	1.6	1.1	0.4
33	IMPSU	4.0	3.2	0.9
34	IMPRES	1.8	1.8	0.0
35	IMPPO	1.9	1.7	0.2
36	IMPFUD	3.2	2.2	1.1
37	BAREAU	4.2	3.1	1.1
39	IMPMI	4.1	2.8	1.2
40	PE	3.9	3.2	0.7
41	LEAPOS	4.2	3.8	0.4
42	LEAEX	3.5	2.7	0.8
43	GS	4.2	3.1	1.1



The corporate factors (1-12) show small differences with no stable direction; there are significances only for variables 2 PRO and 12 CUDEC and these are hard to explain. The decision factors (13-17 and 20-32, in all 18 variables) have all differences in favour of low NO with two exceptions and 9 variables showing significance. Finally, the human factors (18, 19 and 33-37, in all seven variables) show four variables swinging around a zero difference (NB! 18 has a reverse scale) and four variables with a significant difference. The dependent variables show all four differences in favour of low NO where goal satisfaction has the highest value (1.1) and three variables are significant.

The overall picture of these observations is that the low NO answering group has a better understanding of their assignment and having plans, resources and executive support in a higher degree compared to the high NO answering group. My interpretation is that such positive situations result not only in an improved implementation efficiency (see table 14) but also in a low NO answering share. Most staff members have perceived their task and have taken action. In the opposite situations some potential implementers have not caught their task and/or don't take care about their expected action.

- CC59. An executive engagement in the implementation of their decisions not only improves the implementation efficiency but also avoids implementer misunderstandings of tasks and roles manifested in non-action

### 5.3.5 Consensus or disagreement among the respondents?

Many decisions have three or more respondents. Therefore it is possible to analyze how their opinions vary when answering the questionnaire questions. Two approaches have been used. The first one is carried out for the culture factors (1-2, 5-10) in the following way. Decisions with at least three respondents answering YES are selected. The numbers are 21, 12 with three or four respondents (group A), 9 with five or more respondents (group B). For each decision the minimum and the maximum score value on every question (variable) are identified and the min-max difference is calculated. An average of the min-max difference is then calculated for each variable. Cells with a significant difference ( $p < 0.05$ ) between the groups A and B are marked with **yellow**. The results are presented in table 15.

Table 15. *Concordance among the respondents when scoring cultural variables (to understand the variable name, see Appendix F, and the calculations, see the text); cells with a significant difference ( $p < 0.05$ ) are marked with **yellow**.*

Variable		Decision group				VC (from Appendix F)
ID	Variable name	A (3+4)	B (5+)	All	Diff A/B	
Nb of decisions		12	9	21		
1	GRO	2.3	2.8	2.5	-0.5	34%
2	PRO	1.3	1.8	1.5	-0.5	26%
5	COMPX	2.1	3.1	2.5	-1.0	35%
7	CULTA	2.0	3.1	2.4	-1.1	28%
8	CULTIN	2.3	2.5	2.4	-0.1	29%
9	CULTTO	1.8	2.2	2.0	-0.4	25%
10	CUMAG	2.0	3.0	2.4	-1.1	32%

The average differences are all 2.5 or lower indicating a reasonable consensus among the respondents. It is supposed that a greater number of respondents pro decision (group B) will

increase the min-max difference due to a random risk of occurring extreme scores which are confirmed for variables 5, 7 and 10. The variation coefficient, VC (from Appendix F), is another proof. In summary, the implementers have a quite similar picture of the cultural context in which they get the implementation task and have to carry it out.

The second approach is to analyze the concordance between the respondents regarding all variables other than cultural variables. This analysis must be done on a decision level as every single decision is unique in many dimensions. Therefore, the nine decisions in group B have been used as they have at least five respondents each. The min-max difference has been calculated for each variable. Comparison has been done both in the decision and the variable dimensions. Two decisions stick out, 8010 and 8011, with a very great concordance between the respondents. It has, however, not been possible to find unique characteristics for them regarding respondent composition (gender, level, job years) or decision type (they are marketing and manufacturing identified respectively). But they are both from the same company, they are strategic and they are quite “young”, eight months compared to an average of eighteen months. In the variable dimension, Process Efficiency (40) and Goal Satisfaction (43) have a high degree of concordance as well as decision stability (32 DECCH). The variables 24-29, 33 and 35-36 covering plans, resources and executive support during the implementation phase show a very splattered picture. The implementers have obviously perceived the implementation facilities very differently and/or got them communicated in different ways. All observations are referred without significance tests as it is not applicable.

The analysis conclusion is that implementers dealing with the same decision have a fairly similar picture of the corporate context and the implementation outcome but disagree, in some cases heavily, regarding the content of the decision implementation task and its conditions.

- CC60. On the individual decision level, implementers agree quite well about corporate context and the implementation outcome, but they have very different opinions about the content of the implementation task and its conditions

### ***5.3.6 To what extent is the decision implemented?***

The implementation of top management decisions often takes a long time (Miller et al., 2004). Therefore, it may be interesting to analyze the database in this dimension. The respondents have scored regarding the termination of the implementation (39 IMPFI). There are 38 decisions estimated by 117 respondent answers. So there may be different IMPFI opinions about the same decision, but it is the 117 estimations that is the computation base. I have calculated the decision “age” in month from the decision making to questionnaire sent out (Z2 AGE). In table 16 the information is cross-tabulated using three AGE as well as three IMPFI categories.

Table 16. *The duration of the implementation phase (to understand the variable name, see Appendix F)*

Decision age	IMPFI			
	-2	2.1 - 4.0	4.1 -	SUM
- 9	20%	40%	40%	100%
10 - 23	28%	38%	35%	100%
24 -	24%	9%	67%	100%

Even if the termination point is set as low as 4 on the scale, the implementation is not finished in one third of the cases older than 2 years (the oldest case is 3½ years old). It is to be noticed that the degree of strategic content (22 DECSTR) is exactly the same, 4.5, in the three decision age groups. Following my estimation (Z1 STRAT) the picture is changed: strategic decisions dominate heavily in the youngest and the oldest decision group but the operational and the strategic decisions are even in the middle group. It seems that “strategic” has no meaning discussing the implementation duration. Looking at the oldest decisions there is an attached follow-up plan (29 IMPFUP) in about 50% of the cases, and in about 60% there has been a follow-up (36 IMPFUD) carried out. In both situations this was measured as a score >3 on the scale. If the score is set to >4, the figures fall to 20% and 40% respectively. It seems as the follow-up has not much to do with the finishing of the implementation. This is also confirmed by the correlations that are IMPFUP/IMPFI  $r=0.29$  and IMPFUD/IMPFI  $r=0.45$  for the whole material.

- CC61. The implementation phase has a long duration and after two years only two thirds of the decisions are finished

### 5.3.7 Decision categorization – a strategic problem?

Most research about implementation has dealt with strategic decisions. But how to define strategic? A discussion is presented in section 4.2.2. Here an analysis comparing the respondent estimations and my estimation is presented. The respondent estimations are made on Q22 and the estimations are divided into three groups. My estimation is limited to a categorization into strategic or operational decisions. A cross tabulation is shown in table 17. There is a striking difference between my estimation, based on a strict definition (see 4.2.2) and the respondent estimation that is done “by free hand”, *i.e.* without any given definition of the term “strategic”. The respondents estimate the decision to be strategic in a much higher degree. And they also estimate the operational (my estimation) decision to be very strategic (score 4.1-). Behind the cell with the value “39%” (table 17) you will find, with two examples, the following decisions (translated from the Swedish formulation in the questionnaire):

- Continuous focus on volumes, and when decreasing volumes occur, “units” may be placed on stand by and staff members fired in order to reach a balance of volumes/costs
- In order to maintain a good quality not more than 20 units may be left per day

Furthermore, in 55% of the operational decisions (my estimation) there is at least one respondent scoring 4 or higher for DECSTR.

Table 17. *Categorization of the decisions (to understand the variable name, see Appendix F)*

Decision category (Z1 STRAT)	Degree of strategic content (22 DECSTR)			
	<2	2.1 - 4.0	4.1-	SUM
Strategic	1%	9%	22%	31%
Operational	5%	24%	39%	69%
SUM	6%	33%	61%	100%

It is obvious that speaking about “strategic decisions” is complicated. If you use a pregnant definition from the management literature or not, there will be severe problems to interpret the estimations. This problem has been foreseen and I have asked questions in the questionnaire about the decision influence on customers, suppliers, staff members *etc.* in

order to get a more modulated characterization of a specific decision. The LISREL analysis may reveal if I have been successful toward this end. Another approach to categorize decisions as strategic and operational is to look at decisions changing existing decision rules. Two examples. A TMT decision is made that the company should have at least two suppliers of the five most important inputs. Another TMT decision is made that the upper limit of discount off the official price list is reduced from 12% to 10% (price list values unchanged). Both decisions have an impact on the future direction and scope of the company. In this meaning the decisions are “strategic”. Following this thread, step III includes six strategic decisions (7505, 7507, 7508, 8005, 8010 and 9005, see Appendix A) according to my categorization. The average scores of the two groups (decision rules decisions and other decisions) are calculated for all variables. Just three differences are significant ( $p < 0.05$ ), CUMAI, DECTRA and IMPPPO: in the group “decision rules decisions”, the corporate culture has been more managing, the transmission has been more like an order and the executives have used more power in the implementation phase. All three states seem reasonable. Neither DECSTR (the degree of strategic content), nor PE or GS demonstrate significant differences ( $p < 0.05$ ) even if PE is quite close. In group “decision rules decisions”, the PE is lower. Even this observation seems reasonable. In all, a decision categorization in terms of “changed decision rule” may be of interest in future research.

- CC62. It makes no sense to “objectively” characterize a decision in terms of “strategic”, but it is to be observed that a decision changing an existing decision rule may be looked upon as “strategic” by the implementers, and therefore causing implementation challenges

### ***5.3.8 Implementer role – how is it perceived?***

In table 18 a summary is presented to answer the question. There are four possibilities in the questionnaire to report how the implementation role was received. One of them was open and the treatment of the open answers is described in section 4.2.3. There are three other alternatives (see Appendix F, row V). It may be interesting to know if the implementers have the same picture of the transmission of the implementation task, given a specific decision.

There are 40 underlying decisions where nine have just one respondent and one has two respondents answering NO. Another three decisions have just one YES answer. Among the remaining 27 decisions ( $40 - 9 - 1 - 3$ , see table 18), just five have unanimous opinions (decision 6001, 6003, 7103, 7506 and 8001). In the other 22 decision cases the implementers have different opinions about how the decision may be implemented in terms of a single implementer or team work. 12 of these 22 decisions have one or more respondents each answering that they act alone. This very splattered picture of the perceived implementer roles may be a result of insufficient communication between the executives and the implementers but also causes decreased implementation efficiency.

- CC63. Staff members implementing the same decision often have different opinions about their roles

Table 18. *Respondent opinion of their implementer role*

Decision ID	Quests		Respondent opinion of task, number					
	Sent out	Received	0	1	2	3	Missing	SUM
7502	1	1	1	1				1
7508	1	1				1		1
9001	1	1		1				1
9002	1	1			1			1
9003	1	1				1		1
9004	1	1						1
9006	1	1					1	1
9007	1	1						1
9008	1	1			1			1
8002	2	2	2					2
7102	3	3	1	1		1		3
7501	3	3		1		2		3
7506	3	3			3			3
7509	3	3			1	1		3
8001	3	3			3			3
8004	3	3	1	1	1			3
8005	3	3			2	1		3
9005	3	3	2		1			3
6004	4	4	2	2		2		4
7103	5	4				2		4
7104	5	4			1	1		4
7504	4	4				1		4
8007	5	4			1			4
8008	5	4	1	1		2		4
6002	5	5	1	1		4		5
6005	5	5			3	1		5
8003	5	5			3	1		5
8009	5	5		1	1	2		5
8013	5	5			2	3		5
6003	6	6	2			4		6
7503	6	6			1	3		6
7505	7	6	1	1	2	2		6
8011	7	6	1	1		4		6
6001	7	7	6			7		7
7507	7	7			1			7
8006	10	8	4	3	1			8
8010	8	8	2		1	3	2	8
7101	9	9	3		2	4		9
7105	9	9	3	1	1	4		9
8012	9	9	1	3	1	3	1	9
<b>SUM</b>	<b>173</b>	<b>165</b>	<b>48</b>	<b>19</b>	<b>34</b>	<b>60</b>	<b>4</b>	<b>165</b>

### 5.3.9 Does decision type matter regarding target group influence?

I have categorized the decisions, see section 4.2.2, into four decision target groups. The estimation is, of course, subjective building on my interpretation as an outsider of the content of the decision. Therefore, it may be of interest to compare the respondent opinions and my estimations. A focus is put on decisions with market and manufacturing characteristics respectively as they mirror an external or an internal implementation context. The administration and human decisions are, however, also presented in table 19. A comparison

between market and manufacturing decisions gives significant differences marked yellow in the table.

Table 19. Average scores of some variables for categorized decisions (the categorization is done by the author; to understand the variable name, see Appendix F); cells with a significant difference ( $p < 0.05$ ) between market and manufacturing decisions are marked with yellow.

Decision type	Number of Respondents	Variable								
		DECCU	DECSU	DECORG	STARE	DECIN	PE	LEAPOS	LEAEX	GS
Market	40	3.4	2.7	3.1	1.9	2.5	3.3	3.9	3.2	3.5
Manufacturing	55	3.3	2.6	4.1	1.7	2.8	4.1	4.1	3.5	4.3
Administration	18	2.6	2.2	3.4	2.2	2.8	3.2	4.3	2.7	3.3
Human relations	2	3.0	2.2	2.4	0.5	3.3	3.7	4.3	1.6	2.6

Among independent variables it is only the decision impact on organizational job routines (DECORG) that matters. It seems logical as the impact is higher for manufacturing decisions that *per se* are internal. DECORG also shows the lowest variation coefficient (VC, see Appendix F) among the variables in table 19. It also seems reasonable that Process Efficiency (PE) and Goal Satisfaction (GS) reach higher score levels dealing with internal decisions. These observations are in accordance with the findings in Step II (see Göransson, 2007, CC39, p. 151). Over all, my categorization makes little sense according to the comparison presented in table 19. The implementers perceive the decision consequences in a couple of dimensions independently of the decision content or the decision target group.

- CC64. Given the decision to implement, it makes little sense to “objectively” characterize a decision in terms of “target group” as the implementers seem to estimate the decision influence on customers, suppliers, the internal organization and their own job situation very individually but it is to be observed that decisions principally aimed at internal conditions have a higher implementation efficiency than decisions principally aimed at external conditions

### 5.3.10 Does decision stability matter?

A decision is made in a momentary, existing context, in the best of worlds well mapped. When the implementers are dealing with the implementation of the decision, their actual perceived context may differ due to “real” changes, but also due to bad initial mapping or different implementer interpretation of the implementation impact of the context. Furthermore, perceived context change may force the decision maker to change the decision during the implementation phase. I have tried to catch all these aspects when asking how the implementers perceive the decision stability (32 DECCH) during the implementation phase. The correlations between DECCH and the dependent variables PE, LEAPOS, LEAEX and GS are weak and they are not significantly ( $p < 0.05$ ) separated from 0.

If the decisions are grouped in high and low stability (pivot point 3.0), a significance ( $p < 0.05$ ) occurs for variable LEAEX (average score 3.0 and 4.0 for high and low stability respectively), but not for the other dependent variables. I will interpret this observation as even if there is the same volume of potential learning (LEAPOS), the implementers have learned more when the decision has been changed during the implementation phase. Solving unforeseen problems stimulates learning?

The change of a decision may have a cost aspect that is not elucidated in step III.

- CC65. Decision change during implementation phase doesn't affect the implementation efficiency in total, but high degree of implementer perceived change will increase the learning

## 5.4 LISREL analysis

In this section the fitness of the implementation model (see figure 1) is tested using the collected data. The tool to be used in the analysis is LISREL, which is short for LInear Structural RELationships. It is a commercial computer program and I have used version 8.80 for the calculations in this study. LISREL is basically a covariance structure analysis aimed for solving structural equation systems with latent variables. The use of LISREL has some conditions. A model must be designed beforehand on which LISREL is applied, so as to test if the dataset used confirms relationships. The data are preferably presented as interval or quota scale categories (Diamantopoulos & Siguaw, 2000). P-value above 0.05 indicates a good fitness as well as a RMSEA value below 0.05. If the RMSEA value is between 0.05 and 0.09 it is an indication of an acceptable fitness. A value above 0.09 says that the processed data could be explained by any other model.

### 5.4.1 The developed implementation model

The first step of the analysis is to test the entire model. As seen in table 21 it has not been successful to get a LISREL solution confirming the developed implementation model (ORIGINAL 01). (In order to understand tables 21 and 22 (found later) explanations are given in table 20). The failure probably depends upon too small a number of datasets related to the complexity of the developed implementation model but also many high correlations between the latent variables causing uncertain estimations (low t-values).

Table 20. *Explanations to tables 21 and 22*

<b>Column head colours</b>
Solution with neither RMSEA and P, nor t-values OK
Solution with RMSEA and P OK and all t-values OK
Solution with RMSEA and/or P not quite OK but with all t-values OK
Solution with RMSEA and P OK but some failing t-value(s)
<b>Table content colours</b>
The colour indicates the connection between latent and measurement variables
IE is the dependant variable
READY is the dependant variable
<b>Table content texts</b>
2.23 (example) in a cell of latent variables is a t-value; if <1.96 in red 1.05 (example)
+ or - in a cell of measurement variables is showing the direction of the estimation and represents the t-value; in black if >1.96 otherwise in red + -

The original model solution 01 (see table 21) including all seven independent latent variables gives neither model fitness ( $P < 0.05$  and  $RMSEA = 0.09$ ), nor significant t-values. A large number of alternative calculations gave the same general results even if the number of latent variables was decreased (see solutions ORIGINAL 200 and 205 as examples). Therefore, I went on by testing the three factor groups (see figure 1) separately. The results are presented in table 21. There are acceptable solutions for both Corporate factors (Corporate 9) and



Decision factors (Decision 12 and 15) with some degree of complexity (more than one latent variable and many measurement variables). For Human factors there are also acceptable solutions (Human 20 and 23) but with low complexity (just one latent variable each and just few measurement variables). More complex solutions (Human 11, 15 and 17) give non-significant t-values for latent variables. NB! the improved t-value for IMPLSHIP in solution Human 20 is an effect of introducing IMPFI as a measurement variable that makes little sense from an implementation point of view. Looking at all common factor group solutions, given complex solutions, have problems with fitness but give a high degree of explained variation ( $R^2$ ). Simple solutions demonstrate the reverse.

As a summary, neither the entire developed implementation model (see figure 1), nor fractions thereof have gone through the LISREL tests (see column “ORIGINAL” in table 21).

#### **5.4.2 A revised implementation model**

The next step taken is to reconstruct the model building on the knowledge generated from the analyses so far in this paper. The alternative models are tested with LISREL and the results are presented in table 22.

The Corporate factor group shows a low  $R^2$ , just 0.10 (Corporate 9, table 21). Therefore, it is excluded in the reconstruction of the model. The two other factor groups, Decision and Human, are replaced by two latent variables, CONTEXT and COMMUN(ication). The idea behind this is that a decision is situation related (see discussion in Göransson, 2007, chapter 7, citation from p. 160: “... as the successful implementation of decisions in a complicated context is situational to a large extent ...”). Therefore, the variable CONTEXT aims to catch the situation from an implementer point of view. Leadership and implementership may be seen as actions in a communication process and/or as a result thereof. COMMUN replaces them and is aimed to catch both the process activities and the outcomes in terms of implementer attitudes and behavior (see discussion *ibid* p. 181 and figure 15, p. 182). A quite simple solution (OTHER MODELS 14) gives acceptable fitness and t-values with 54% explanation of variation. More complex solutions (represented in table 22 by OTHER MODELS 15 and 9), with better  $R^2$ , still have problems with fitness and/or t-values. The importance of LEADSHIP is overwhelming demonstrated in solution 2085. As solution 14 utilizes only six independent measurement variables it is not convincing.

Another approach is therefore started. It is a “two step model”. Literature indicates that implementer readiness is an important factor for successful implementation (see discussion *ibid* p. 21). In the FIRST STEP, an attempt is made to measure the readiness, the dependent variable, using data from the questionnaire answers. In figure 3 a result is presented.



Table 21. LISREL tests of the developed implementation model (explanations see table 20)

Parameters, Variables		Model and solution												
		ORIGINAL			Corporate		Decision			Human				
		01	205	200	9	10	11	12	15	11	15	17	20	23
Results	P-value	0.00	0.10	0.01	0.25	0.31	0.13	0.08	0.10	0.21	0.47	0.17	0.08	0.94
	RMSEA	0.09	0.04	0.07	0.04	0.03	0.05	0.05	0.05	0.04	0.00	0.04	0.08	0.00
	R <sup>2</sup>	0.88	0.90	0.55	0.10	0.10	0.54	0.54	0.55	0.96	0.82	0.81	0.72	0.41
Latent variables	CORPCULT	0.49			2.32	2.32								
	CORPPROF	0.25			-2.22	-2.16								
	DMP	-0.55		3.11			2.19	3.24	2.97					
	IMPCONT	-0.65	-1.03	2.11			1.58	1.94	2.26					
	IMPLPROF	-0.26	-0.74	2.65			2.19	2.73	2.82					
	LEADSHIP	1.22	2.09							3.36	4.85	4.24	8.59	
	IMPLSHIP	0.44	-0.08							-1.60	0.55	0.49		-5.61
	IE	x	x	x	x	x	x	x	x	x	x	x	x	x
Measurement variables	COMP													
	I GEN													
	II BOR													
	II YEA	+	+								+			
	IV LEV										-			
	V TASK										+			
	VI DETY													
	VII TTURN													
	VIII TGRO					+								
	IX TPRO													
	X TEMP													
	1 GRO	+			+	+								
	2 PRO	+			+	+								
	3 FINCAP	+			+	+								
	4 FINIMP													
	5 COMPM													
	7 CULTA	+			+	+								
	8 CULTIN													
	9 CULTTO	+			+	+								
	10 CUMAG	+			+	+								
	11 CUMAI	+			+	+								
	12 CUDEC													
	13 DECCU	+	+	+			+	+	+					
	14 DECSU	+	+	+			+	+	+					
	15 DECORG	+	+	+			+	+	+					
	16 STARE													
	17 DECIN													
	18 DECTRA	-	-							+	+	-		+
	19 DECCLA	+	+							-	-	+		-
	20 DECPAR													
	21 DECDEM													
	22 DECSTR	+	+	+					+					
	23 DECCO	+	+								-	+		-
	24 DECPLA	+	+	+			+	+	+					
	25 DECSCH													
	26 SCHCAP													
	27 DECRES	+	+	+			+	+	+					
	28 RESCAP	+												
	29 IMPFUP													
	30 IMPRE	+		+				+	+					
	31 DMPPA	+		+			+	+	+				+	
	32 DECCH	+		+			+	+	+					
	33 IMPSU	+	+							+	+	+	+	
	34 IMPRES													
	35 IMPPO													
	36 IMPFUD	+	+							+	+	+	+	
	37 BAREAU									-				
	39 IMPFI									+				
	40 PE	+	+	+	+	+	+	+	+	+	+	+	+	+
	41 LEAPOS													
	42 LEAEX													
	43 GS	+	+	+	+	+	+	+	+	+	+	+	+	+
	Z1 STRAT													
	Z2 AGE													
	Z3 LEATOT	+	+	+	+	+	+	+	+	+	+	+	+	+

Table 22. LISREL tests of a revised implementation model (explanations see table 20)

Parameters, Variables		Model and solution																
		Two step models										OTHER MODELS						
		FIRST STEP					SECOND STEP											
		1	5	6	61	7	2000	2011	2031	2032	20321	20822	14	15	9	2085	2086	
Results	P-value	0.22	0.01	0.09	0.22	0.00	0.52	0.04	0.08	0.10	0.04	0.14	0.12	0.09	0.00	0.28	0.13	
	RMSEA	0.05	0.07	0.06	0.06	0.09	0.00	0.06	0.06	0.05	0.05	0.05	0.06	0.06	0.08	0.05	0.05	
	R <sup>2</sup>	0.44	0.59	0.71	0.54	0.98	0.48	0.77	0.53	0.85	0.77	0.76	0.54	0.54	0.78	0.82	0.85	
Latents variables	CONTEXT												2.08	2.02	0.39			
	COMMUN												-4.23	4.26	-8.25			
	PERSON					1.97												
	HIST			3.25	4.24	3.01												
	DMP																	
	IMPCONT						-1.06	2.30	-1.05	-0.35							-1.31	
	IMPLPROF	5.69	-5.11	-3.44		-2.89												
	LEADSHIP						4.12			3.21	4.32	4.95				8.88	6.28	
	IMPLSHIP		2.42															
	READY	z	z	z	z	z	6.51	0.53	5.74	0.16	1.15	1.41						
IE						x	x	x	x	x	x	x	x	x	x	x		
Measurement variables	COMP																	
	I GEN		+			+												
	II BOR																	
	II YEA		-			-												
	IV LEV		-			-												
	V TASK		-															
	VI DETY																	
	VII TTURN																	
	VIII TGRO																	
	IX TPRO																	
	X TEMP																	
	1 GRO																	
	2 PRO																	
	3 FINCAP																	
	4 FINIMP																	
	5 COMPX																	
	7 CULTA																	
	8 CULTIN																	
	9 CULTTO																	
	10 CUMAG																	
	11 CUMAI																	
	12 CUDEC																	
	13 DECCU							+	+	+	+			+	+	+		+
	14 DECSU							+	+	+	+			+	+	+		+
	15 DECORG							+	+	+	+			+	+	+		+
	16 STARE																	
	17 DECIN	+						+	+	+	+			+	+			+
	18 DECTRA		+	+			+	z	z	z	z	z	z	+	-	+		
	19 DECCLA	z	z	z			z	x	x	x	x	x	+	-	+	-		
	20 DECPAR			+	+	+		z	z	z	z	z	z					
	21 DECDEM			+	+	+		z	z	z	z	z	z					
	22 DECSTR																	
	23 DECCO	z	z	z	z	z	z	x	x	x	x	+	+					
	24 DECPLA	+	-	-			-	z	z	z	z	z	z					
	25 DECSCH	+	-	-			-	z	z	z	z	z	z					
	26 SCHCAP																	
	27 DECRES	+	-	-			-	z	z	z	z	z	z					
	28 RESCAP																	
	29 IMPFUP	+	-	-			-	z	z	z	z	z	z					
	30 IMPRE	z	z	z	z	z	z	x	x	x	x	x	+					
	31 DMPPA								+			+	+					
	32 DECCH											+	+					
	33 IMPSU								+		+	+	+				+	+
34 IMPRES																		
35 IMPPO																		
36 IMPFUD								+		+	+	+				+	+	
37 BAREAU																		
39 IMPFI																		
40 PE							+	+	+	+	+	+	+	+	+	+	+	
41 LEAPOS																		
42 LEAEX																		
43 GS							+	+	+	+	+	+	+	+	+	+	+	
Z1 STRAT																		
Z2 AGE																		
Z3 LEATOT							+	+	+	+	+	+	+	+	+	+	+	

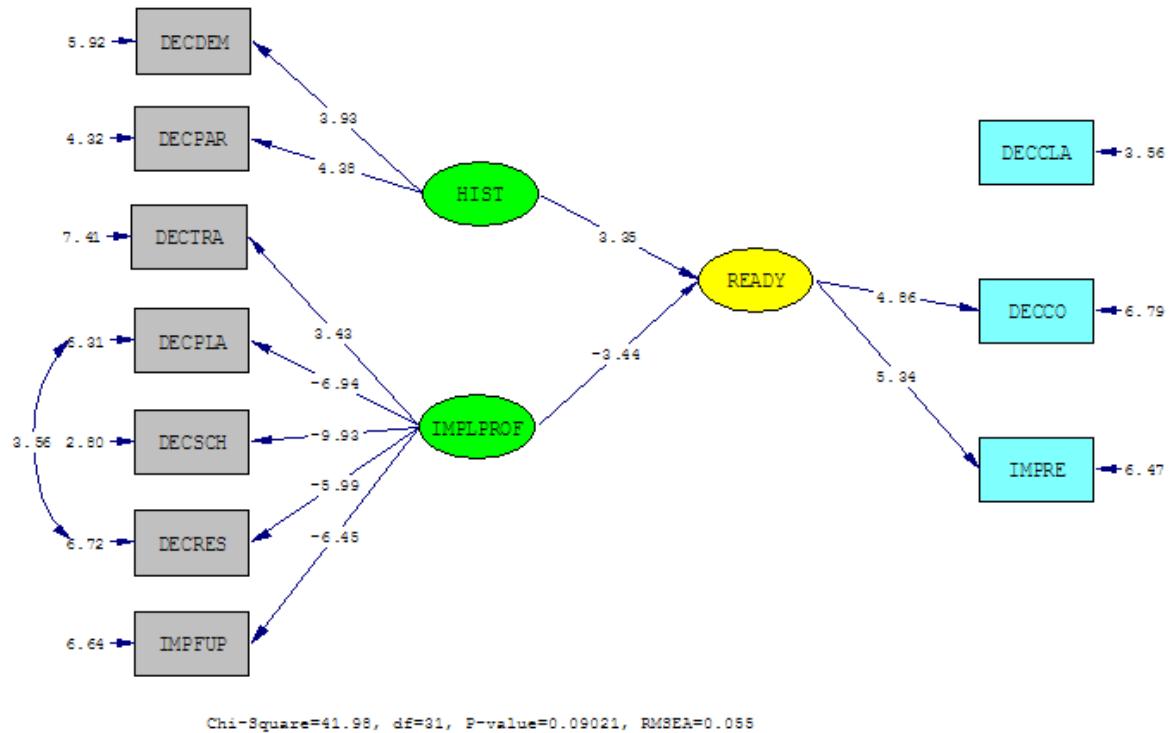


Figure 3. Readiness LISREL solution (FIRST STEP 6 in table 22)

Figure 3 shows the best solution (FIRST STEP 6). It is to be observed that the negative sign of IMPLPROF depends on the reversed scale of DECTRA. The connections of IMPLPROF in figure 3 are to be understood that a high degree of personal transmission of the implementation task (DECTRA) and high degrees of plans, time schedule, resources and follow-up plan (DECPLA, DECSCH, DECRES and IMPFUP) form a positive implementation profile (IMPLPROF) that positively influence the readiness to implement, READY, as well as the history (HIST) does. READY is estimated by three measurement variables: DECCLA (the implementer opinion about their understanding of the decision content and aim), DECCO (their competence related to the decision to implement) and IMPRE (general opinion about their individual readiness to implement the decision). The structural equation is

$$\text{READY} = -0.47 \cdot \text{IMPLPROF} + 0.55 \cdot \text{HIST} \quad (1)$$

with  $R^2 = 0.71$

An attempt to introduce PERSON (see solution FIRST STEP 7 in table 22) causes no model fitness but increases the  $R^2$  (in spite of a suspect high value, no statistical errors could be found). Here too, a limited number of data-sets may be an explanation as well as a high correlation ( $r=0.65$ ) between the two latent variables PERSON and IMPLPROF. The SECOND STEP in the two step model is to combine READY as a latent independent variable with other latent variables in order to explain, IE, the dependent variable (see figure 4).

Solution SECOND STEP 2031 involves just one additional independent latent variable, IMPCONT. The structural equation is

$$\text{IE} = 0.23 \cdot \text{IMPCONT} + 0.62 \cdot \text{READY} \quad (2)$$

with  $R^2 = 0.53$

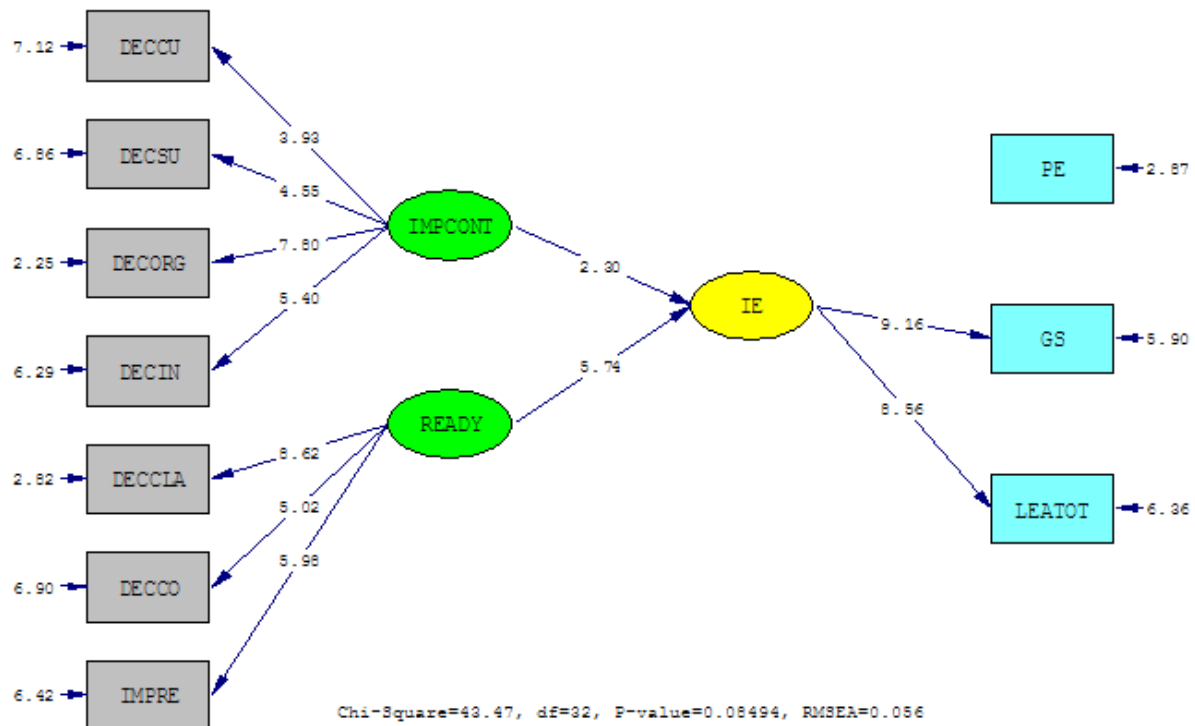


Figure 4. The LISREL solution SECOND STEP 2031 of a two step model (for step one, see figure 3)

This solution is saying that a high readiness (READY) in combination with strong influence on company stakeholders (IMPCONT) causes high implementation efficiency (IE). It may be astonishing that strong IMPCONT has a positive influence on IE. A possible explanation could be that “strong IMPCONT” is a manifestation of perceived decision importance. Therefore, the implementer will give priority, among many tasks and limited resources, to the implementing of the decision in question. A “low IMPCONT” decision could be implemented “then”. Such a prioritizing in the implementer workday seems quite logical.

If LEADSHIP is added, the  $R^2$  increases to 0.77 (SECOND STEP 2011) but fitness borders on limited values and some t-values are  $< 1.96$ . Solution SECOND STEP 20822 (LEADSHIP together with READY, see figure 5) also has a problem with READY t-value (1.42 means a random risk of about 15% to compare with 5% at level 1.96) but fitness is very good. The structural equation is

$$IE = 0.72 \cdot LEADSHIP + 0.20 \cdot READY \quad (3)$$

with  $R^2 = 0.76$

An interpretation of SECOND STEP 20822 is that readiness (READY) among the implementers in combination with a supporting leadership (LEADSHIP), where implementation context (IMPCONT) doesn't matter, causes a high implementation efficiency. Such a model seems reasonable. Solution SECOND STEP 2000 (see table 22) with READY as a single latent variable is quite OK but seems not to be convincing as a model.

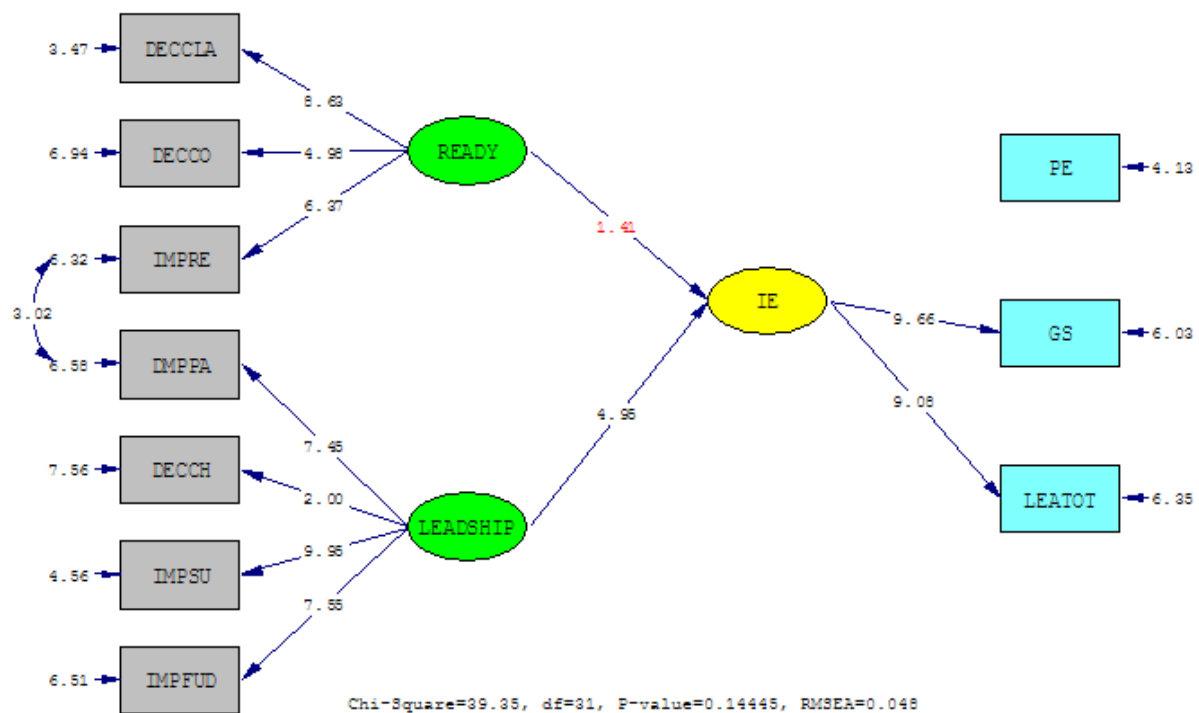


Figure 5. The LISREL solution SECOND STEP 20822 of a two step model (for step one, see figure 3)

Looking at all presented solutions of SECOND STEP in table 22, it seems that LEADSHIP “takes over” as soon as it is included in the model. This is confirmed when looking at solution OTHER MODELS 2085: not only model fitness but also t-values are significant and  $R^2$  is as high as 0.82. Another observation is the change of direction of IMPCONT when LEADSHIP is introduced in the model, see solutions SECOND STEP 2031 versus 2032 and 20321 in table 22! The impact of LEADSHIP is demonstrated in table 23 as an example. High correlations cause a high degree of multicollinearity between the latent variables that in its part causes uncertain estimates.

Table 23. Correlation matrix of latent variables (solution 2032 in table 22)

	IMPCONT	LEADSHIP	READY
IMPCONT	1.00		
LEADSHIP	0.60	1.00	
READY	0.30	0.73	1.00

A summary of the LISREL analysis is that the developed implementation model (see figure 1) is not confirmed, probably depending on a limited amount of data. However, alternative, limited models have been confirmed by the LISREL analyses. The most interesting and logical model focuses on the soft side of implementation: readiness among the implementers in combination with a supporting leadership during the implementation phase is the basis of high implementation efficiency. However, “readiness among the implementers” may to an important share be seen as a long term effect of leadership. Therefore, an alternative understanding of the model may be that implementer readiness AND implementer

context may be more influential on implementation efficiency if supporting leadership is lacking during the implementation phase. A reasonable conclusion is that the impact of implementation context on implementation efficiency cannot be neglected even if the LISREL solutions combining readiness, leadership and implementation context don't verify such a model.

- CC66. A two step implementation model, where the first step describes the implementer readiness and the second step describes the implementation context and the leadership in the implementation phase, explains the implementation efficiency on a substantial level

## 6. General discussion

In this chapter the results from Step III analysis are calibrated with both results from Step I and II as well as other research reports.

The results in my earlier steps were labelled as “conclusions, CCxx”. Really they were hypotheses which now have been tested in Step III. Therefore it had been logical to label the results in Step III as new hypotheses. However, in order not cut a red thread the label “conclusions, CCxx” will be used here too. The Step I and II ended with CC51 and Step III therefore starts with CC52 as already indicated in note <sup>3</sup>, p. 22.

### 6.1 Conclusions from the analysis

As a starting point of this chapter, all conclusions made in the analysis are listed:

- CC52. Given a specific decision to implement, a few of intended implementers may be unaware of their implementation task and another few may have not understood the content of the decision due to unclarity in formulation causing a non-implementation of the decision
- CC53. Neither the specific company content of corporate culture, nor the homogeneity of the implementer opinions thereof influence their scored opinions of company cultural variables
- CC54. If the implementers express positive or negative verbal description of the corporate culture in general doesn't influence their scoring on specific corporate culture variables
- CC55. There seems to be a positive correlation between implementer reactions when getting the task to implement a decision and their readiness to do it but so far the correlation is not significant
- CC56. There seems to be a positive correlation between implementer reactions when getting the task to implement a decision and their opinions about the implementation efficiency (PE and GS) but so far the correlation is not significant
- CC57. The measurement independent variables with origin in the questionnaire are essentially measuring different things
- CC58. A high goal satisfaction is driven by communication between executives and implementers, implementing plans, allocated resources, executive support during the implementation phase and carried out follow-ups
- CC59. An executive engagement in the implementation of their decisions not only improves the implementation efficiency but also avoids implementer misunderstandings of tasks and roles manifested in non-action
- CC60. On the individual decision level, implementers agree quite well about corporate context and the implementation outcome, but they have very different opinions about the content of the implementation task and its conditions
- CC61. The implementation phase has a long duration and after two years only two thirds of the decisions are finished
- CC62. It makes no sense to “objectively” characterize a decision in terms of “strategic”, but it is to be observed that a decision changing an existing decision rule may be looked upon as “strategic” by the implementers, and therefore causing implementation challenges
- CC63. Staff members implementing the same decision often have different opinions about their roles
- CC64. Given the decision to implement, it makes little sense to “objectively” characterize a decision in terms of “target group” as the implementers seem to

estimate the decision influence on customers, suppliers, the internal organization and their own job situation very individually but it is to be observed that decisions principally aimed at internal conditions have a higher implementation efficiency than decisions principally aimed at external conditions

- CC65. Decision change during implementation phase doesn't affect the implementation efficiency in total, but high degree of implementer perceived change will increase the learning
- CC66. A two step implementation model, where the first step describes the implementer readiness and the second step describes the implementation context and the leadership in the implementation phase, explains the implementation efficiency on a substantial level

## 6.2 What is specific in this study?

There are at least four characteristics of this study that must be noted when reading and understanding the up-coming discussion. Two of them are study conditions: the consequent down-up perspective (all informants are implementers) and that all types of decisions are represented. The other two are superior results of the study: the NO-answer syndrome and the distinctive character of each decision implementation situation.

The down-up perspective has rarely been taken in the investigations. Miller (1997) argues that “... even if the making of decisions takes place predominantly at senior levels (and this view of decision making can be challenged), implementation will almost certainly require the involvement of others lower down ... so the case study approach was used to obtain information from a wider range of informants (p. 580). Nutt (1998) also used informants on different hierarchical levels. It is to be noticed that these studies are partly expectations and partly deal exclusively with strategic decisions. Furnham (2005) says “... an individual enters an organization with a relatively entrenched set of values and attitudes, and a substantially established personality. While not permanently fixed, an employee's values, attitudes, and personality are essentially ‘givens’ at the time he or she enters an organization. How employees interpret their work environment (perception) will influence their level of motivation ... what they learn on the job, and, eventually, their individual work behavior”. It is obvious that these researchers have found that there will be different pictures on an individual level (see CC60 and CC63 above) of what is happening in the organization but also on an aggregated level (see CC28, CC31 and CC32 in Göransson, 2007), the implementers’ and the decision makers’ respectively. In the majority of studies I have read this aspect is not discussed as a problem. Therefore, my results, emerging entirely from the implementer level, can be difficult to compare with other results coming from the executive level. However, there are no rights or wrongs, just different perspectives. This is not only a research point but also a question of practical applications: how shall the executives act when they (try to) understand the implementer perspective in a specific implementation situation? The item will be discussed in sub-chapter 6.5.

It is not that easy to categorize decisions, even when using a good definition. Yet the reported studies without any detected expectation have focused on the implementation of “strategic” decisions. The definition of “strategic” has rarely been discussed. However, Hickson (1987) says, “Yet who knows whether one researcher’s strategic decision is the same as another’s?” (p. 189). Another aspect is how the decision in question is perceived on different organizational levels. A decision categorized by the executive level (that is the decision makers) as operational may by the implementer be looked upon as a strategic



decision in their context. So why waste thought and time on definitions and/or categorization as a researcher when the implementers still will have their opinions? That is what they have described in my study, as they have been asked about it, and the result is, from an implementation efficiency point of view that the categorization in strategic and operational decisions doesn't matter. It is the decision influence on customers, suppliers, the organization and their own job situation that matters. Studying all types of decisions seems to have pointed out that the implementer perception of the consequences of a specific decision is more important than a formal, "objective" categorization. Here too, the practical application – the ability of the executives to predict implementer reactions given a specific decision to implement – may be very useful and will be discussed in sub-chapter 6.5.

An astonishing result from the study is the high share of potential implementers that deny having received the implementation task. I don't recognize any report that has had a design, given a quantitative approach, that has made it possible to detect such a situation. Drop out analyses are presented but I have not found reports about reasons including "not my cup of tea". There are many reports about resistance, misunderstandings, bad performance, time lags *etc.* and it may be possible that the denial of having got the implementation task is the ultimate mark on the same scale? In my study I have understood that the denial has at least two reasons. The first one is a shortage of communication when the implementation task is given, and the second one is the absence of follow-up. In many cases the non-implementation situation will not be detected. I have discussed similar observations in my thesis introducing the scope of "The decision makers' abdication of implementation process" (Göransson, 2007, p. 171). There seems to be more to learn about the topic and therefore it is an interesting area for further investigations. But, here too, the practical applications are possible to make already now in a preventive perspective. This will be discussed in sub-chapter 6.5.

Finally, a general conclusion is that the step III study demonstrates a large variation in all thinkable dimensions: decision characteristics, implementation context, implementer attitudes, feelings and behavior, leadership action and the implementation duration just to mention the most important. It is not far away to state that every single decision and its implementation conditions are unique. Nevertheless, the great challenge is to find a structure in this large variation that in the end may be usable for decision makers AND implementers in their ambition to ensure high implementation efficiency of the decisions made. Fortunately, it seems that leadership is the crucial component in guaranteeing a successful implementation, almost independent of the situational conditions. The leadership is constituted of communication during the transmission phase and support and follow-up during the implementation phase. This is a general finding differing from the results in the Nutt studies (1998, 2000) where the choice of the "right" tactic of four identified tactics is situational. The difference may be an effect of different perspectives: in my study the implementers' and in Nutt studies the executives', but also on different methods to estimate implementation success. I have process efficiency as one ingredient, Nutt hasn't. But all types of decisions cannot receive the same executive focus. How to prioritize in the business organizational life will be discussed in sub-chapter 6.5.

The discussion here regarding my study conditions and results shows the importance of an implementer perspective when trying to explain and predict implementation success of top management decisions. It is also obvious that the executives (decision makers) may adapt the implementer perspective when deciding their action in a given decision implementation situation. These conclusions are probably the most important contributions to our decision implementation knowledge.

### 6.3 A comparison of results in Step I and II versus Step III

The conclusions made in this study are listed in section 6.1. They may be used to test how the 51 conclusions in Step I and II will be verified, or falsified, in Step III. Such a comparison is available in Appendix I that may be summarized as follows:

- 19 conclusions have been confirmed whereof 1 Strong, 2 Medium and 16 Weak
- 11 conclusions have been strengthened whereof 6 to Strong, 1 to Medium and 4 to Weak
- 21 conclusions have been weakened whereof 19 to 0 and 2 to Weak

The estimations are made according to the approach used in Göransson (2007, p. 87) with the exception that “-” (very limited information available as an estimation base) has been replaced with “0”, and should be understood as a conclusion not valid any longer (that is the hypothesis has been falsified, see introductory discussion in 6) and therefore excluded in the up-coming discussion and model design. The ten most important conclusions after the test are listed here:

#### **Strong**

- CC1. There is a potential for important improvements in implementation efficiency
- CC3. Decision factors such as communication and clarity as well as available resources have impacts of good and poor implementation respectively
- CC12. Even if a decision has an evident goal and associated implementation plans, it is necessary to have defined roles and responsibilities supported by a coaching leadership during the implementation; this must be done in order to avoid poor implementation process efficiency, and not the least, a delay in the time schedule
- CC22. A decision, which the implementers recognize by its type and characteristics, is well implemented even if the implementers have not participated in the decision making process
- CC26. A decision and its implementation is often a story of complexity and multiplicity in a retrospective examination where the conditions and the results are situational
- CC29. A situational leadership characterized by engagement and staying power overcomes hesitations and resistance among implementers and therefore it increases the implementation efficiency
- CC35. Goal satisfaction and process efficiency are estimated independently of each other

#### **Medium**

- CC4. Size of company does not matter with regard to implementation efficiency
- CC34. The implementer behavior seems to be situational in terms of evaluation, planning and acting without any stepwise process detected
- CC45. The perceived and interpreted purpose of the decision to implement influences the attitudes and behavior of the implementer causing effects on implementation efficiency

It is to be noticed that the conclusions CC52-CC66 (see 6.1) from Step III may be looked upon as **Strong** as they are well supported by empirical findings.

### 6.4 Discussion of some results

When the questionnaire was designed it was mainly the results from Step I and II but also observations from the literature that provided inputs to the design of the developed

implementation model (see figure 1). The model was also the basic source to the construction of the questionnaire. But the LISREL analyses have not confirmed the developed implementation model. Therefore, I will discuss the results using the questions in the questionnaire as my starting point (see table 24). Such an approach is based on empirical data and, therefore, it will minimize the risk of being trapped in a hypothetical model and facilitate the calibrating of my findings with the results found in other reports using the dimension “variables influencing the implementation success”.

It must also be underlined again that the comparison between my results and other report results takes place under different conditions. In my study, all information is generated by implementers around all types of decisions whereas the other studies have a top-down perspective and deal with strategic decisions. There are certainly different “pictures of reality”, dealing with a specific decision, between decision makers and implementers (see Hogarth, 1994) but probably also on an aggregated level that will cause trouble in such comparisons (see Miller et al., 2004, p. 453: “The differing individuals, groups, and organizational units often had very different perspectives on the decision process.”).

### 6.4.1 Literature review

I will use many previous studies in different parts of the up-coming discussion. Some of them are presented in my dissertation (Göransson, 2007). Regarding these see chapter 2 *ibid*. Other studies used in the discussion are presented here.

In a case study (Kristensson et al., 2002) of implementing a new management system, the importance of an active leadership is detected. Creating enthusiasm among the implementers by using many communication channels was the key to success. Furthermore, leadership time was as essential as human and financial resources. In another case study (Björnström, 2007) a company in the construction industry was investigated. “Communication is a complex and dynamic socially constructed process inherently intertwined with other organizational activities, and thus needs to be evaluated and discussed in the same way as other processes ... in order to enable effective communication of strategies, top management need to move away from the prevalent transmission approach to strategy communication and view it as a translation process sensitive to different individuals’ mental models. The empirical studies revealed that a dialogic approach to communication, utilizing multiple mediating tools (*e.g.* performance measurement, documents, ICT) can contribute to a common understanding of the intent of strategies and increased commitment to the strategies, thus facilitating effective strategy implementation”.

The opinions of CEOs regarding the implementation of strategy in their companies have been studied by Brenes et al. (2008). In a self evaluation 81 CEOs estimated 18 independent variables, grouped in five “dimensions”, **Dim X**, (see Figure 6), and the dependent variable “Successful Strategy implementation” (SSI). All estimations were done on a five step Likert scale. The companies were grouped in “Most successful” (Likert scale 4+5 , MS), and “Least successful” (the rest, LS) as the analysis starting point. The analysis didn’t use statistical calculations. In all five dimensions MS scored better than LS; the difference was between 0.80 and 0.30. In group MS, **Dim 5** was ranked highest (4.59) and in LS it was **Dim 1** (4.13). **Dim 4** was ranked number two and four respectively.

Among detail results it is interesting to observe that the CEOs in MS group estimate the importance of individual variables higher in all cases except for Top Management periodical follow-up of implementation and systematic processes with control and follow-up tools (**Dim**

3). The CEOs in the LS group estimate these two variables as more important than their colleagues in the MS group. Obviously, they see the need but they may not be capable to execute? The authors conclude “According to the study, the most significant differences in order of importance between most and less successful companies include CEO’s leadership and suitable, motivated management and employees, systematic execution, and the presence of corporate governance leading the change”.

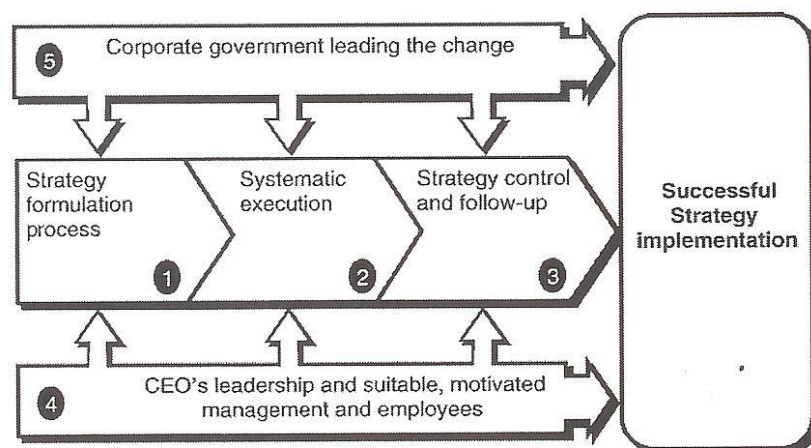


Figure 6. Implementation model (Fig.1, p. 591 in Brenes et.al., 2008) <sup>4</sup>

Magnusson & Stefansson (2005) say that all levels in the company (a qualitative case study) express the importance of communication in order to improve the implementation of changes but in real life there are certainly shortcomings in the subordinate perspective.

Sterling (2003) has three recommendations regarding effective implementation. In the implementation phase he underlines that “... insufficient buy-in to or understanding of the strategy among those who need to implement it will cause failure. Good strategic management is a function of people actively considering the strategy as they make day-to-day decisions in an ever-changing world. Lack of focus – resources are wastefully dissipated if priorities are unclear”.

There are two dimensions of cultural variables, the intra-organizational and the inter-organizational. In the first dimension, Jones et al. (2005) found in a case study of an IT project that the internal culture in terms of pre-implementation readiness could improve the implementation success (“pre-implementation levels of readiness for change exerted a positive main effect on ... formatting functions at post-implementation”). So did Miller et al. (2004, Abstract) when underlining “the organizational context is crucial in framing actions and influencing achievement”. In the other dimension, Nutt (1998) found no differences in implementation success between private, public and third sector organizations (see Göransson, 2007).

Implementation is *per se* a part of Change Management. Hayes (2007) argues, with support from Beer & Nohria (2000) and others, that the social system and the individual roles often are neglected in a top-down perspective in favor of technical systems when coming to implementation for change. CEOs tend to reason “...that there is little to be gained from

<sup>4</sup> There is obviously a mix of the terms “corporate government” and “corporate governance” in the article. The correct term must be “corporate governance”.

dialogue with employees” and “... senior managers are more likely to discourage upward communication when they believe that employees are self-interested and effort averse and therefore unlikely to know or care about what is best for the organisation” (p. 250).

In a study of 13 Indian organizations Ravichandran (2007) identified the key drivers for maximizing the chances of successful implementation of management models. Top management involvement, training and orientation of middle management cadre in the organization and the executive handling of the implementer perceived fear and anxiety are listed among others.

A common feature in the reports referred to here is the leadership and communication theme. They seem to be on a superior level. They are more or less situational, supported by executive tactics (support, follow-up *etc.*), instrumental aspects (plans, resources *etc.*) and employee development. In other words, the decision makers must take care of the implementation of their strategic decisions above through personal involvement. The term “strategic” is important to remember as the studies just deal with such decisions.

#### **6.4.2 Result discussion**

The discussion will focus on the independent variables as argued in the introduction of section 6.4. In order to facilitate the comparison a simple summary of the variables and their influence, without any weight, on implementation efficiency are shown in table 24. I will use the ID of variables in the table to make it easier follow. It is to be noticed that literature discussed in my dissertation, and therefore not presented above, will be used in the discussion marked with \*\*.

The personal characteristics (I-V) have a weak and inconsistent influence on implementation efficiency. Only 15% of the respondents are females. Therefore the gender (I) perspective must be taken with care. It seems that women have a higher degree of readiness to implement a decision but they also estimate GS and PE lower than men. The employment duration (III) and the hierarchical level (IV) show different influence directions in LISREL solutions not surprising as the correlations with implementation efficiency are close to zero for all three measurement variables (see Appendix G). Finally, the implementation task in terms of individual or team operation (V) has no influence on implementation efficiency. Neither gender aspect nor employment duration nor the hierarchical level and implementation task profile have been investigated in other reports as far as I have found.

The company characteristics and the intra-cultural variables (VII-X, 1-12) have not shown any influence on implementation efficiency. It is to be observed that variables VII to X represent just five companies in contrast to variables 1 to 11 that are respondent opinions (117 observations). My results contrast with Jones et al. (2005) but also with Miller et al. (2004) who claim “the organizational context is crucial in framing actions and influencing achievement”, Abstract). Furthermore, conclusions about cultural variables made in Steps I and II have not been confirmed in Step III (see discussion in section 6.3). It seems that cultural variables have little or no influence on the implementation efficiency in an intra-organizational dimension in combination with a strict implementer perspective. This conclusion is in contrast to findings by Jones et al. (2005), Hickson\*\* et al. (2003) and Miller et al. (2004). If this contrast depends on different information sources (implementers and decision makers respectively) or the decision scope (strategic vs all types), or anything else, can’t be evaluated just now.

The decision characteristic variables (13-17, 20-22) have, with two exceptions, strong influence on implementation efficiency. The exceptions are implementation resistance (16) and perceived degree of strategic content (22). The resistance will be discussed later on in connection with variable 34. The strategic dimension is discussed in section 6.2. The decision outcome effects on stakeholders (13-15, 17) have weak correlations with implementation efficiency (measurement variables, see Appendix G). Furthermore, LISREL solutions show different directions depending on the inclusion or exclusion of leadership (see table 22). The exclusion of leadership gives the decision characteristic variables an important role. Finally, there is no difference between successfully implemented decisions, or others, in terms of decision outcome effects on stakeholders (see table 12). To conclude, decision's perceived effects on different target groups is a complicated issue.

However, if a decision is recognized or demanded (20, 21) has an impact not directly on implementation efficiency (see Appendix G and table 12) but on readiness to implement (see figure 4). In Step II recognized but not demanded decisions took place in the LISREL solutions (Göransson, 2007, p. 142, table 44).

These conclusions regarding the influence of decision characteristics on implementation efficiency offer difficulties to calibrate with literature. Strategic decisions have *per se* effects on internal and external target groups but these effects are not explicitly estimated in any studies as far as I know. However, the results in Step III may be supported by Hickson\*\* et al. (2003) even if the investigation conditions and approaches differ.

Variables including the implementer role and reactions in the task transmission phase (19, 23, 30, 37) contribute to implementation success with implementer perceived balance between responsibility and powers (37) as the only expectation. Decision goal clearness (19), individual competence (23) and general readiness (30) measure the readiness to implement. This readiness is not defined exactly, as in Hickson\*\* et al. (2003), but the underlying meaning, readiness in terms of importance and priority, is equal. Thus there is support of my result.

The implementation profile variables (18, 24-29) also contribute to implementation efficiency through the creating of implementer readiness (see figure 3 and table 22) with the interesting phenomena that the time schedule horizon (26) and the available resources (28) don't matter. That must be understood as the implementer perceive them as sufficient. The importance of plans is supported by several reports, such as Miller\*\* (1997), Brenes et al. (2008) and Hickson\*\* et al. (2003).

The participation in the decision making process (31) is a complex question. The variable doesn't take place in LISREL solutions containing READY, (see figure 3 and table 22), where it had been natural, so to say, but does so in the leadership dimension (see figure 5 and table 22). There is also a huge difference of average scoring of successfully and unsuccessfully implemented decisions (see table 12). To conclude, participation in the decision making process can't so far be neglected as a step to improving implementation efficiency. This conclusion harmonizes with findings in Step II regarding the implementers' point of view (see Göransson, 2007, p. 142, table 44). In Step II I also discuss the Brunsson (1985) approach (see Göransson, 2007, p. 159), specifically the motivation dimension of participating in the decision making process. However, the theme is complicated and not particularly penetrated in my three steps. It needs further investigations that is discussed in 6.8.

Table 24. *Potential measurement variables in a revised implementation model (>+ and <+ mean scale direction with positive “influence” on implementation efficiency); most information from table 22. Colour explanations, see table 20.*

Latent variables	PERSON		Influence on IE		
	HIST				
	IMPCONT				
	IMPLPROF				
	LEADSHIP				
	READY				
IE		Data from questionnaire and annual reports		Influence on IE	
	COMP	Företagets identitet enligt BeGös kodifiering			
I	GEN	Respondentens Kön (1=Man, 2=Kvinna)			>+
II	BOR	Respondentens Födelseår			
III	YEA	Respondentens Antal anställningsår i företaget			<+
IV	LEV	Respondentens hierarkiska nivå i företaget (0=Företagsledning, 1=Nivån under etc)			<+
V	TASK	Respondentens implementeringsroll (1=ensam, 2=ensam men fler med samma uppgift, 3=deltagare i grupp)			
VI	DETY	BeGös bedömning av beslutstyp (1=Marknad, 2=Produktion, 3=Administration, 4=Personal)			
VII	TTURN	Företagets treårsmedeltal (2005-07) för omsättning			
VIII	TGRO	Företagets treårsmedeltal (2005-07) för tillväxt			
IX	TPRO	Företagets treårsmedeltal (2005-07) för lönsamhet			
X	TEMP	Företagets treårsmedeltal (2005-07) för antalet anställda			
1	GRO	I vilken utsträckning växer företaget?			
2	PRO	I vilken utsträckning är företaget lönsamt?			
3	FINCAP	I vilken utsträckning har företagets finansiella förmåga någon betydelse för genomförandet av detta beslut?			
4	FINIMP	I vilken utsträckning tar genomförandet hänsyn till denna finansiella förmåga?			
5	COMPX	I vilken utsträckning är företaget komplext?			
7	CULTA	I vilken utsträckning finns i företaget en specifik företagskultur?			
8	CULTIN	I vilken utsträckning omfattas denna företagskultur av medarbetarna?			
9	CULTTO	Allt i allt, hur vill Du bedöma denna företagskultur på följande skala?			
10	CUMAG	I vilken utsträckning är denna företagskultur styrande för organisationen i sin helhet?			
11	CUMAI	I vilken utsträckning är denna företagskultur styrande i Ditt dagliga arbete?			
12	CUDEC	I vilken utsträckning bygger beslutet på företagskulturen?			
13	DECCU	I vilken utsträckning påverkar beslutet kunderna?		>+	
14	DECSU	I vilken utsträckning påverkar beslutet leverantörerna?		>+	
15	DECORG	I vilken utsträckning påverkar beslutet hela eller väsentliga delar av organisationens sätt att arbeta?		>+	
16	STARE	I vilken utsträckning har de som påverkas av effekterna av beslutet försvårat dess genomförande?			
17	DECIN	I vilken utsträckning påverkar beslutet Ditt eget sätt att arbeta?		>+	
18	DECTRA	På vilket sätt fick Du i uppdrag att genomföra beslutet? 1=Deltag i beslutspr 2=Person möte, 3=Mejl, memo etc		<+	
19	DECCLA	I vilken utsträckning stod beslutets mål (avsikt, syfte) klart för Dig omedelbart efter uppdragets överlämnande?		>+	
20	DECPAR	I vilken utsträckning liknade beslutet något beslut Du tidigare genomfört?		>+	
21	DECDEM	I vilken utsträckning känner Du att beslutet var efterfrågat bland de av beslutets konsekvenser berörda?		>+	
22	DECSTR	I vilken utsträckning uppfattar Du att beslutet är strategiskt?			
23	DECCO	I vilken utsträckning var Din kompetens tillräcklig för beslutets genomförande?		>+	
24	DECPLA	I vilken utsträckning fick Du med uppdraget att genomföra beslutet en plan för genomförandet?		>+	
25	DECSCH	I vilken utsträckning fanns, när Du fick uppdraget, en tidplan för beslutets genomförande?		>+	
26	SCHCAP	I vilken utsträckning var den av Dig uppfattade tidplanen tillräcklig för beslutets genomförande?			
27	DECRES	I vilken utsträckning fanns, när Du fick uppdraget, särskilda resurser tilldelade för beslutets genomförande?		>+	
28	RESCAP	I vilken utsträckning är resurserna tillräckliga för beslutets genomförande?			
29	IMPFUP	I vilken utsträckning fanns, när Du fick uppdraget, en plan för hur genomförandet skulle följas upp?		>+	
30	IMPRE	I vilken utsträckning kände Du Dig beredd att genomföra beslutet, när Du fick uppdraget?		>+	
31	DMPPA	I vilken utsträckning har Du deltagit i processen att fatta detta beslut?		0	
32	DECCH	I vilken utsträckning har beslutets ursprungliga innehåll ändrats under genomförandetiden?		>+	
33	IMPSU	I vilken utsträckning har Du känt stöd från beslutsfattarna under besluts genomförandet?		>+	
34	IMPRES	I vilken utsträckning finns/har det funnits motstånd i organisationen till att genomföra beslutet?			
35	IMPP0	I vilken utsträckning har Du upplevt att beslutsfattarna använt sin makt för att få beslutet genomfört?		0	
36	IMPFUD	I vilken utsträckning har det skett någon uppföljning av genomförandet?		>+	
37	BAREAU	I vilken utsträckning kände Du en balans mellan ansvar och befogenheter i uppdraget att genomföra beslutet?			
39	IMPMI	I vilken utsträckning är genomförandet av beslutet avslutat?			
40	PE	I vilken utsträckning har resurserna för att genomföra beslutet använts på ett effektivt sätt (=processeffektivitet)?			
41	LEAPOS	I vilken utsträckning ger beslutets genomförande möjlighet att lära för framtiden?			
42	LEAEX	I vilken utsträckning har denna möjlighet att lära för framtiden utnyttjats?			
43	GS	I vilken utsträckning har målet (avsikten, syftet) med det ursprungliga beslutet uppnåtts (=beslutets måluppfyllelse)?			
Z1	STRAT	BeGös bedömning av om beslutet är strategiskt eller inte (1=JA, 2=NEJ)			
Z2	AGE	Antalet månader från det att beslutet fattades till dess att frågeformuläret skickades ut			
Z3	LEATOT	(LEAPOS x LEAEX)/36 dvs beslutets lärandepotential gånger faktiskt utnyttiat relaterat till använd skala (6x6)			

The implementation phase variables (16, 32-36) show an interesting, two-faced picture. The one face is that implementer resistance (16, 34) and executive power (35) as well as

changing the decision during implementation (32), play no role in achieving high implementation efficiency. The other face is that executive support and follow-up (32, 36) really do. This is also confirmed when comparing successfully and unsuccessfully implemented decisions (see table 12).

These analytical results of implementer opinions are partly in opposition to what was expressed by the executives in Step I (see Göransson, 2007, p. 79, table 9) which reveals the importance of an implementer perspective. The resistance and power results are contradicted by Sterling (2003), and no supporting studies have been found. The results regarding support and follow-up are supported in many studies, such as Kristensson et al. (2002), Brenes et al. (2008) and Hayes (2007).

The terminating of the implementation (39) takes time even if the decision seems to be simple. This result is supported by Miller et al. (2004). They found that strategic decisions take between three and sixteen years to finish.

Finally, the importance of communication between the decision makers/executives and the implementers plays a prominent role in the discussion above. Its importance is widely supported *i.e.* by Kristensson et al. (2002), Magnusson & Stefansson (2005), Ravichandran (2007), Brenes et al. (2008), Hickson\*\* et al. (2003) and Hayes (2007).

### **6.4.3 General conclusion**

I made a summary of the literature findings in the end of 6.4.1. The discussion in 6.4.2 using these findings but also earlier literature summaries (Göransson, 2007, chapter 2) don't falsify the general conclusion, GCC, of my study results coming here, keeping in mind the different main research conditions, the top-down versus down-up perspective and the decision maker versus implementer perspective.

- GCC. According to the opinions of the implementers, a successful implementation of Top Management large and small decisions
  - depends heavily on the communication between the executives and the implementers in terms of a distinct assignment that is attached with situational plans and resources
  - depends heavily on the executive support and follow-up during the implementation phase
  - depends to a certain degree on the perceived decision effects on stakeholders
  - depends to a limited extent on the implementer participation in the decision making process
  - depends not at all on the intra-cultural context

### **6.4.4 Summaries from Step I and II in the light of Step III results**

In my dissertation (Göransson, 2007, p.185) I summarized my findings so far. They are repeated here and I will give some *comments using the Step III results* (Con and New stand for Confirmed and New knowledge, respectively):

- ✓ **S1.** The decision maker and implementer perspective exhibit differences in perceived implementation conditions and implementation efficiency (Con)  
*As Step III has a decided implementer perspective it is not possible to evaluate this statement.*



- ✓ **S2.** The preliminary implementation model satisfactorily explains basic causal correlations between implementation conditions and implementation efficiency (New)  
*Partly right, partly wrong. The model now has a two-step design following a time schedule of the problem solving process. The variables have also to a certain extent been exchanged. The revised implementation model has a more solid empirical base and it has therefore replaced the developed implementation model as a result of Step I and II.*
- ✓ **S3.** It makes sense to measure both goal satisfaction and process efficiency when estimating implementation efficiency; furthermore, observations support adding a third variable, learning (New)  
*All three measurement variables are confirmed.*
- ✓ **S4.** The implementation efficiency is positively correlated with a simple implementation context, an evident implementation profile, as well as decision factors as decisions aimed for internal groups, operational decisions and recognized decisions (Con)  
*Step III has added a more detailed and sophisticated picture that is manifested in the revised implementation model (see comments under S2 above).*
- ✓ **S5.** The implementation efficiency is complexly yet weakly correlated to leadership and corporate culture (corporate factors) (Con)  
*Leadership has been strengthened and corporate factors have been eliminated in Step III (see comments under S2 above).*
- ✓ **S6.** The implementation efficiency may be influenced by the transmission event and the purpose of decision to implement perceived by the implementer, according to observations (New)  
*This statement is strongly confirmed.*
- ✓ **S7.** The attitudes and behavior of the implementer are influenced by external conditions such as decision category, decision purpose (goal) and decision transmission manner (Con and New /transmission manner/)  
*Just transmission manner has been tested explicitly in Step III and is strongly confirmed.*
- ✓ **S8.** The implementer attitudes and behavior are influenced by individual factors such as personality and competence (Con)  
*If personality includes employment duration and hierarchical level the statement is confirmed.*
- ✓ **S9.** A mission adoption process by the implementer is possible to observe in the three steps evaluation, planning and acting (New)  
*The statement cannot be evaluated given the information from Step III.*
- ✓ **S10.** Decision makers engage themselves to a very limited extent in the implementation of their decision (New)  
*Should be toned down from "very limited extent" to "limited extent".*
- ✓ **S11.** The implementation model may be developed if findings according to mainly S6 – S9 are verified in a future empirical study (New)  
*It has been further developed, yes.*

## 6.5 A proposal of a revised implementation model

Step III has undoubtedly shown that the developed implementation model must be further ameliorated. What is to be changed is summarized in Figure 7. All proposed changes are caused by the results discussed so far in this chapter. Therefore they do not need any further comments.

It is also observed that there is a time dimension in the implementation phase. Logically, the transmission of the implementation task from the decision makers (the executives) to the implementers must be carried out before the implementation can start. The problem solving process, seen as a process of three time phases, is presented in Figure 8. The length of each phase is indicated. When a decision making phase really starts may be difficult to estimate, at least afterwards (Öhlmer et al., 1998). But this doesn't matter for my purpose to understand the implementation.

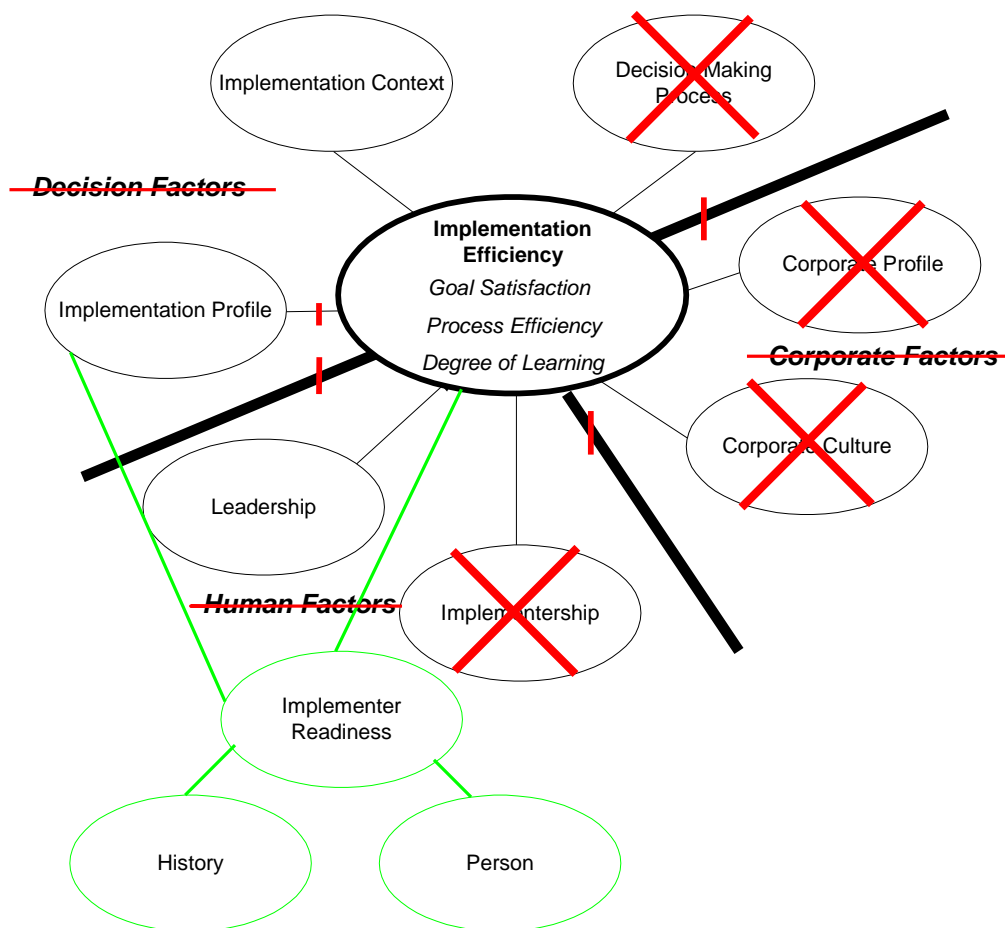


Figure 7. The necessary changes in the developed implementation model (red colour shows cancelled factors/links, green colour shows added factors/links)

If figures 7 and 8 are combined and adjusted we get a new model (see Figure 9). The ovals represent, as earlier, the latent variables and behind them there are twentieth of measurement variables (see table 24). But not all measurement variables marked in table 24 have been incorporated in the model. The discussion in section 6.4 has made clear that some variables such as gender and executive power, so far, are not proved to be added. Participation in the decision making process has been moved from the implementation phase to history. The model has got an evident time dimension. The entire model is not verified in a LISREL solution, but parts of it are. Furthermore, both my own completed analysis results and other research results substantiate a model useful for applications in business decision implementation context.

## The problem solving process

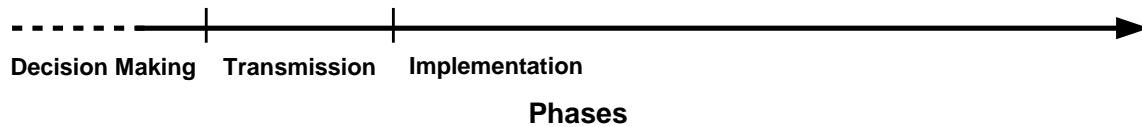


Figure 8. The time dimension of the problem solving process

Finally, the leadership aspect may be emphasized (see Figure 10). Even if my results don't elucidate the participation of implementers in the decision making phase there may be specific situations that call for attention. Therefore, as a reminder, the leader must keep in mind to consider inviting potential implementers. As discussed above, communication during the transmission phase is very important for laying the ground for a successful implementation. And during the implementation phase the implementers call for support and follow-up is very important. The leadership attitude and action, therefore, must change over three implementation phases from inviting to communication to coaching including follow-up.

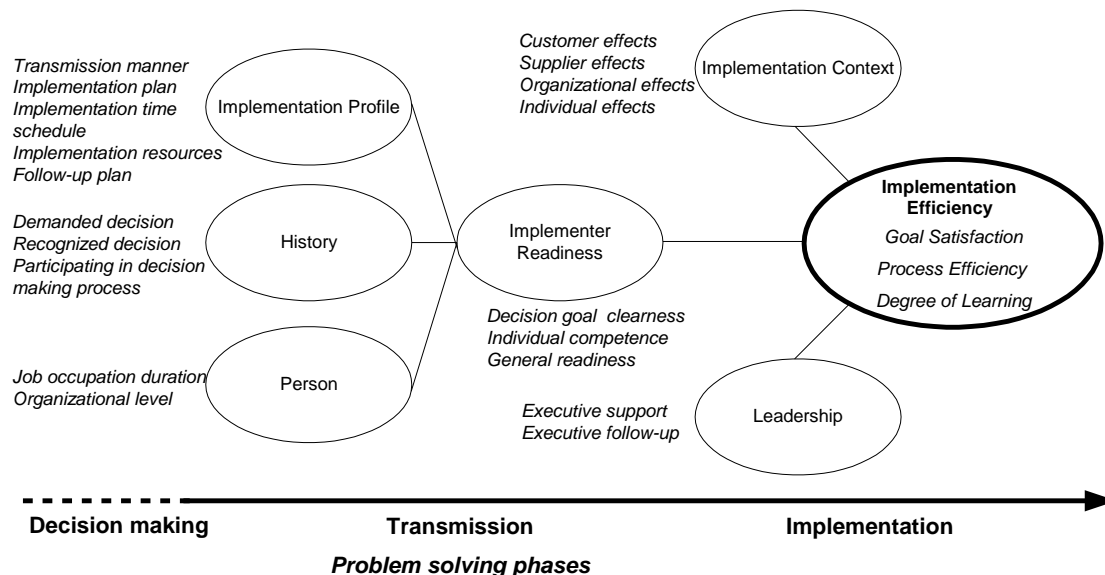
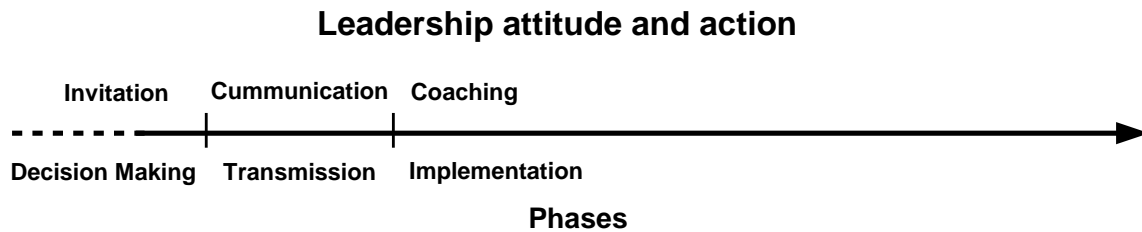


Figure 9. A revised implementation model (*measurement variables in italic*)

The revised implementation model and the connected leadership approach are very close to what is taught in textbooks, see *i.e.* Cooke & Slack (1991) and Robbins & Coulter (1999). The main exception is that participation in the decision making process is not confirmed in my study but broadly taught as a step to ensure good implementation. Another aspect is the focus in textbooks on strategic decisions. In my study business and day-to-day decisions are also involved. Therefore, when moving from study results via implementation model to hands on practice there is still at least one problem to solve: how to allocate the scarce CEO time to the most important business decisions in a myriad of executive decisions? Hopefully, more information will be available when Step IV is carried out (see discussion in next section 6.6).



*Figure 10.* Leadership during the problem solving process

The revised implementation model is essentially built on the implementer opinions. The ultimate CEO challenge in practice is probably to predict implementer reactions and action given a specific decision implementation case. The model will hopefully help but how should this be done? The practical applications will not be developed here, but I want to underline that an emphatic leadership style will be a necessary condition for successful implementation.

## 6.6 Method questions

Do I measure the right things when dealing with implementation success? Am I asking the right questions? Are they formulated in order to avoid misunderstandings among the respondents? These are questions relevant in the validity and reliability perspectives. I propose that the first one so far is the most important as the implementation model is built to catch a causal course of events. The questionnaire was designed using not only my results from Step I and II but also information from published research reports. The results have been calibrated with literature, see section 6.4. The discussion has shown that I have an approach that diverges from other researchers, making it difficult to compare. Where it has been possible both concordance and divergence have been observed. Therefore, it seems reasonable to say that only future investigations can decide to what extent the stated causal connections in the revised implementation model are valid. So far, there is evidence for an implementation model catching the essential factors influencing a successful implementation of Top Management decisions in profit-driven organizations.

The estimation of the implementation efficiency measurement variables has been discussed in section 3.1. The experience from the carried out study doesn't change the conclusion that the decision implementers are the best information source.

The use of the continuous 6 point scale forces the reliability question if it measures what it is intended to measure. In section 4.2.2 I have discussed the datasets in this dimension and concluded that about 10% may have filled in the questionnaire in a "standardized" way in order to "get it done". The Likert scale invites certain persons to do so. This problem is well known (Lee et al., 2007). The proposed solution is to use a Best-Worst scale (ibid). However, this scale is more difficult to fill in which may cause a lower responding rate (personal message: my colleague Ph D Helena Hansson used the BW scale in an investigation autumn 2009, received just 50% of the questionnaires in return and only 50% of them could be used). After all, 10% doubtful answers at a responding rate of 95% may not raise any severe objection to the reliability of the study results.

An unexpected situation appeared when I received 29% NO answers. The topic is analyzed in sub-chapter 5.1 where I wrote "... it must be concluded that a validity problem cannot be excluded". So it still remains to ask the question if the NO answer syndrome has an impact on the interpretation of the other study results. There is not much information available to answer. However, the YES and NO respondents don't differ in personal

characteristics (see table 5). There are three sub-groups of NO answer respondents according to the analysis in sub-chapter 5.1.2: non-appointed (NA), decision goal unclear (DGU) and urgency exit (UE). They are each of equal size (10% of all respondents). NA could not *per se* have answered the questionnaire. DGU could, but with difficulties, and also UE with the same conditions as the YES answers. This reasoning leads to the conclusion that there can't be raised any severe objections to the validity of the presented YES answer analysis results.

## 6.7 Is the study purpose achieved?

The purpose of this study is formulated in sub-chapter 2.2 as "... to identify and explain the factors influencing the implementation efficiency in general and to predict the implementation efficiency given a specific decision situation including the proposed executive action, both aspects focusing a down-up perspective and limited to complex profit-driven Swedish organizations". Essentially, the purpose is achieved. Still there is more to learn about the executive actions in different decision cases, as is developed in the next sub-chapter.

## 6.8 Future research

The transmission phase seems to be very critical for the implementation efficiency. Therefore I will carry out a Step IV as a qualitative study that will include both executives and implementers. A preliminary model is already outlined in my dissertation (Göransson, 2007, p. 182) but it is developed in Figure 11. For discussion of the model, see Göransson (2007). Such an investigation will deepen the understanding of the transmission in both structure and content. The results may help us to advise CEOs how to prioritize their actions in time, space and quantity in order to utilize their scarce individual time in the most efficient ways to optimize the long term profit of the company. A very interesting focus in such a study is how a CEO or her/his staff will be able to detect a decision implementation that has run aground in the rectangle with content "?????" in figure 11. Close to the transmission event is the question of how participation in the decision making process may affect the implementation efficiency. If a potential implementer has participated it will affect both the transmission form and the content. A few studies are reported, but the specific down-up aspect has not been studied so far as I know.

The high degree of NO answers in my study is astonishing. I was not prepared to take care of NO answers in order to collect detailed data about the reasons, conditions *etc.* Furthermore, I have not found studies explicitly dealing with the topic. Therefore it will be of interest to know more about the implementer awareness and passivity, their reasons and expectations in order to be able to create a situational and supporting leadership. Such a study may also put light upon cases where the implementation has been done but not but not met with success.

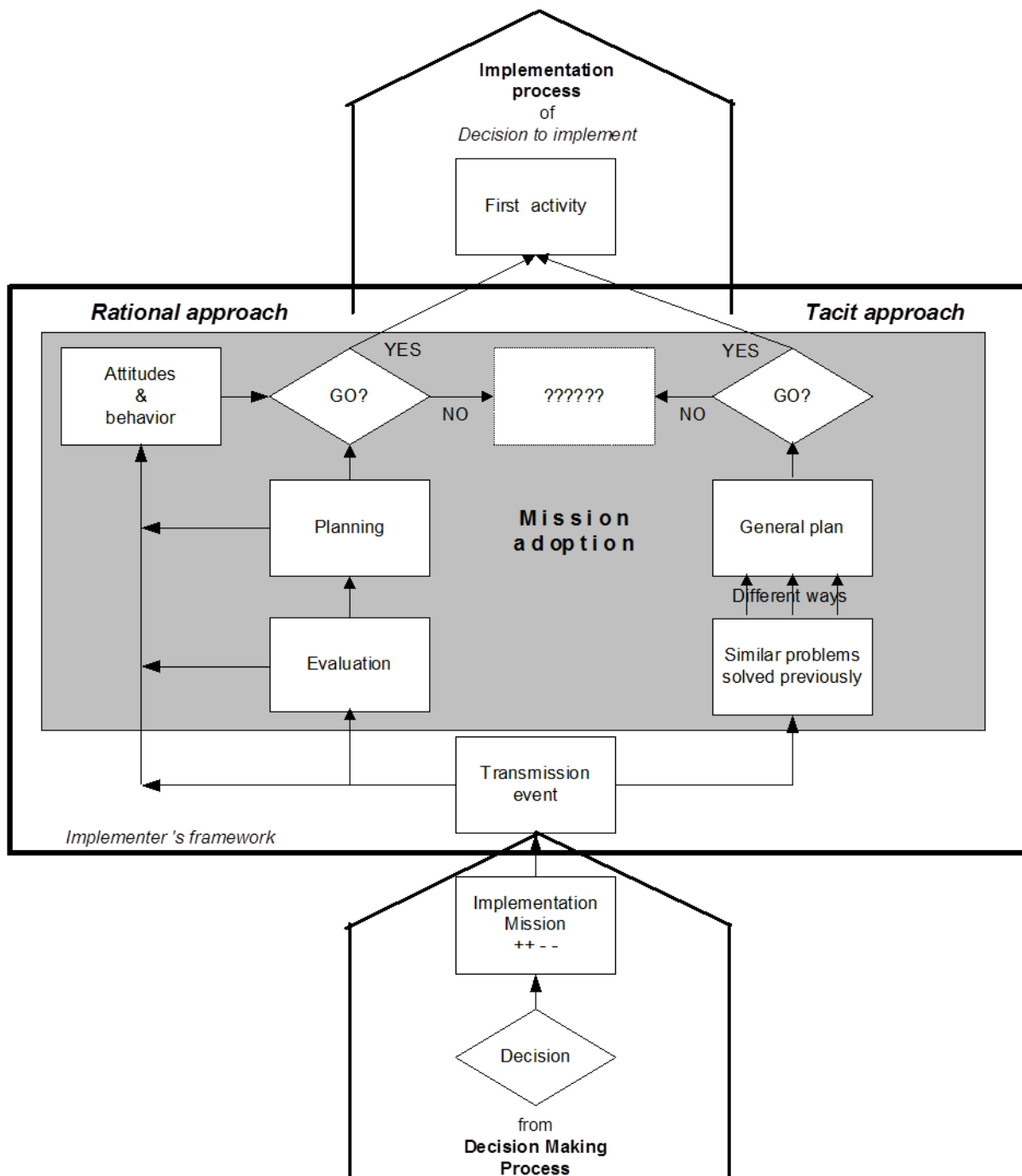


Figure 11. A preliminary model of decision transmission consequences

## 6.9 A final remark

In this paper I have not anywhere related the study and its results to my personal experience as CEO. In my dissertation (Göransson, 2007) I wrote: “To go back to the academy after a professional business life ... is quite a challenging challenge! ... In this scientific world, my experiences may be both an asset and a handicap” (p. 198). What I meant, and mean, is that there is a risk that I will not be strictly clear-sighted as a scientist but use my (old!) CEO glasses. I have also been aware of this risk in step III when designing and carrying out the field research as well as when analyzing. The awareness of the problem has been my best asset to avoid the trap of finding structures and conclusions in harmony with my personal

experience, not to say wishful thinking. I think I have been successful but I abandon to swear to it.

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### SELEKTERADE BESLUT

De slutligen utvalda besluten med sina formuleringar såsom de har framgått i frågeformulären listas nedan per företag. Vissa precisa angivelser (orter, kunder, produkter) etc är maskerade för att undvika företagsidentifiering.

#### Företag 6

- 6001 Strukturrationalisering Xbro 2005 med bibehållen kompetens
- 6002 Kund S-fors - pris 10 EUR nej tack
- 6003 Maskinförsäljning stans Q4 2006 Xbro
- 6004 Investering i IR Torkar i Z-stad
- 6005 Uppföljning av ABC-analys Sverige

#### Företag 71

- 7101 Ledningsgruppen beslutade i början av 2006 att feed back möten ska genomföras med våra kunder
- 7102 Ledningsgruppen beslutade i slutet av 2006 att Kontorscheferna ska identifiera ledarämnen för ledarskapsprogrammet och rapportera namn till Jan M-son
- 7103 Ledningsgruppen beslutade i slutet av 2006 att införa ett förbättrat projektplaneringsverktyg
- 7104 Ledningsgruppen beslutade under 2007 att våra kunder ska rekommenderas att använda verktygen X och Y
- 7105 Ledningsgruppen beslutade i början av 2008 att vi ska öka vår kompetens inom xxområdet

#### Företag 75

- 7501 Företagsledningen beslöt i slutet av 2006 att lägga PS i en egen 'region' affärsmässigt och kameralt
- 7502 Företagsledningen beslöt vid årsskiftet 2006/07 att etablera företaget med ett kontor i Xbro
- 7503 Ledningsgruppen beslöt vid årsskiftet 2006/07 som ett resultat av medarbetarundersökningen att vi skulle bli bättre på 'Att arbeta i Team'
- 7504 Ledningsgruppen beslöt i början av 2007 att en kompletterande marknadsstrategi skulle etableras innebärande en satsning på fastighets- och projektutveckling främst inom 'tidiga skeden'
- 7505 Ledningsgruppen beslöt i början av 2007 att varje avslutat uppdrag ska följas upp med en kundenkät
- 7506 Ledningsgruppen beslöt i mars 2008, för att öka den organiska tillväxten, att spontanansökningarna på nätet ska följas upp
- 7507 Ledningsgruppen beslöt i april 2008 att den tidigare gällande avtalstexten om begränsat ansvar ska tillämpas i uppdragsavtalen också i fortsättningen
- 7508 Ledningsgruppen beslöt i april 2008 att XYZ-mallarna ska revideras så att de är i överensstämmelse med det nya företagsnamnet och att varje medarbetare ansvarar för sina respektive mallar

- 7509 Ledningsgruppen beslöt i april 2008 att ökat marknadstryck skulle riktas mot uppdrag inom z-segmentet och angav vissa riktlinjer för hur detta skulle gå till

## **Företag 8**

- 8001 Upphandling av reservdelar kan ibland göras för att få fördelaktigare prisnivå. Dessa delar måste finnas på ett ställe för att alla i organisationen skall kunna se vad som finns och ta del av materialet. Register måste finnas för att hålla ordning och för inventering av saldo. Även i de fall vi monterar av fordonskomponenter skall dessa förvaras på ett gemensamt ställe.
- 8002 Projekt har under början av 2008 pågått i Xstad tillsammans med arbetsmiljöverket om vilka truckar som skall användas. Efter projekt avslut bestämdes att BT Pro Lifter LHM230 är den typ av truck som vi skall köpa in för bästa ergonomi.
- 8003 Kvalitet är en ledstjärna för oss och det är viktigt att vi ser över alla sändningar som registrerats kvarlämnade mer än 1 dag i Y-loggen och att vi åtgärdar eventuella fel som leder till detta.
- 8004 Personalchef M-l B-t presenterade ett upplägg för APL utbildning bestående av 5 block. Beslutades att lägga till blocket sparsam körning. Togs beslut att starta upp utbildning på 15 st personer inom organisationen.
- 8005 Vid övertalighet på fordons är det viktigt att vi använder de som vi själva äger och inte hyr in fordon.
- 8006 Arbetsmiljöansvaret på de ställen dit vi levererar ligger på kundens ansvar. Vi kan inte åtgärda brister men det är viktigt att våra chaufförer rapporterar avarter så vi kan gå tillbaks till kunden och gemensamt få dessa åtgärdade.
- 8007 Vid genomgång av I-q och krisorganisation framgick att vi är olika organiserade på orterna. Vi bör ha en organisation bestående av egen personal på varje ort för att ta hand om incidenter som händer med vår personal. Komplettering kan göras på vilken distriktsorganisation som man tillhör.
- 8008 Vid nyleveranser av fordon måste ett annat ställas av så att inte antalet fordon ökar. Det är inte tillåtet att behålla den som skall bytas ut som "reservfordon"
- 8009 För att hålla en god kvalitet är det viktigt att vi inte lämnar kvar fler än 20 sändningar per dag.
- 8010 Ny rutin för ADR transporter är införd, istället för speciell fraktsedel skall ett dokument som gäller för alla klasser medföras. Samtliga förare skall ha detta med sig. Utlämning bör ske med kvittens till chaufförerna för att säkerställa att fått de nya i instruktionerna
- 8011 För att möta den vikande konjunkturen skall alla linjer på HD trafiken gås igenom och i möjligaste mån skall vi minska ner antalet enheter. Vad som skall göras med de linjer som endast har ett fordon får diskuteras från fall till fall.
- 8012 Det kommer ständigt nya tekniker på marknaden som t ex den digitala skrivaren. Legala ansvar - hur följer vi upp att vi följer lagar och förordningar? Vi måste se till att vi har verktyg för uppföljning och att vi följer upp samt att vi kommuniceras med våra chaufförer.
- 8013 Ständig bevakning av volymer och att vi vid minskade volymer ställer av enheter och dra ner på personal för att anpassa kostymen.

## **Företag 9**

- 9001 Den 7 april 2008 besluttet Ledergruppen at man skulle satse på det internasjonale markedet for X-farming
- 9002 Den 17 februar 2009 besluttet Ledergruppen følgende: Innføring av I-F vil skje gradvis men målsettingen er å ha den implementert innen luli 2009.
- 9003 Den 17 februar 2009 besluttet Ledergruppen følgende: Vi vil att Monica får ansvaret for administrasjon av V-aavtalene og får disse implementert inn i organisasjonen. Sverre utarbeider en beskrivelse av denne funksjon i samarbeide med Monica.
- 9004 Den 16 mars 2009 vedtok Ledergruppen at det skulle utføres nye beregninger av M-g-skallet, før man eventuelt setter på nye forsterkninger.
- 9005 Den 22 april 2009 ble det besluttet i ledergruppen at det ved prosjekt-avslutning skal det rapporteres på eget formular som samkjøres med økonomiavdelingen.
- 9006 Den 22 april 2009 ble det besluttet i ledergruppen at vi skulle overta som som representant for H-R i Norge med salg og service av deres produkter.
- 9007 Den 7 september 2008 besluttet Ledergruppen at det skulle settes opp en bemanningsplan for den økende belastning i verkstedet og ute på anlegg, basert på den belastningen nye og potensielle ordre vil gi oss de neste 12 mnd.
- 9008 Den 6 oktober 2008 besluttet Ledergruppen følgende: vi ønsker å levere anbud alene på T-l (ikke via K-r), noe vi anser som viktigfor å få til en kompetanseoverføring

# FRÅGEFORMULÄR

### 1. Bakgrund till och syfte med undersökningen

I en tidigare studie har jag identifierat faktorer som påverkar genomförande-effektiviteten av företagsledningars beslut. Studien antydde också att det fanns ytterligare påverkande faktorer. Detta frågeformulär ställer därför ett batteri av frågor som efter bearbetning ska klargöra förekomst och tyngd av de faktorer som avgör genomförandeeffektiviteten. Se lite utförligare text i bifogat följebrev!

### 2. Garanti för anonymitet


Den ID, som anges i dokumentnamnet FRÅGEFORMULÄRxxxxYyyy, är hos mig kopplad till Ditt namn för att jag ska kunna pricka av inkommande frågeformulär. Sedan avprickning gjorts frikopplas frågeformuläret från Ditt namn. Det är bara jag som har tillgång till de enskilda svaren, ingen annan. Dina svar i frågeformuläret kommer att användas i en statistisk bearbetning. Du har därför en garanti för att Din anonymitet skyddas fullt ut.


### 3. Beskrivning av det beslut som frågorna handlar om

#### 4. Anvisningar för besvarande av frågorna

Jag ber Dig besvara ett antal frågor relaterade till det specifika, ovan beskrivna beslutet. Det är **AVGÖRANDE VIKTIGT** att det är Din **PERSONLIGA** uppfattning Du ger uttryck för i Ditt svar, oavsett om Du uppfattar att det finns andra uppfattningar, t o m i majoritet, i organisationen. Det är alltså **DIN** uppfattning jag vill ha. Frågorna innehåller begrepp, som med något undantag, inte är definierade. Detta är avsiktligt; också här är det **DIN** ”laddning” av begreppet som gäller!

Det finns tre typer av frågor:

1. Att göra ett val mellan alternativ: *markera med grön färgpenna*
2. Att svara på en öppen fråga: *skriv in Ditt svar direkt*
3. Att svara på en skala: 

Ställ markören omedelbart till vänster om  $x$  så här  och flytta sedan  $x$  med hjälp av mellanslagstangenten till lämplig plats på skalan! Om Du vill flytta tillbaka, använd backstegstangenten! OBS! att Du på Visa-menyn måste ha "Utskriftslayout" inställd för att skalan ska visas!

Skulle Du av någon anledning inte vilja eller kunna svara på någon fråga så markera (delar av) den med **röd färgpenna!**

## 5. Personliga uppgifter

Kön	Kvinna	Man
Födelseår	19	
Antalet anställningsår i företaget	år	

**6. Har Du fått till uppgift att genomföra beslutet?**

*OBS! ange bara ETT alternativ*

JA, ensam

JA, vi är flera men var och en genomför det inom sitt område

JA, tillsammans med andra i en grupp

NEJ, beslutet berör inte mig

NEJ, jag har inte hört talas om beslutet men det berör mig

NEJ, jag har inte hört talas om beslutet

Ev kommentarer:

**OM Du svarat NEJ avbryter Du här och återsänder frågeformuläret till mig enligt instruktion dvs med vändande mejl. Glöm inte att SPARA först!**

## 7. Frågor kring beslutet

1. I vilken utsträckning växer företaget?

Stark negativ tillväxt      Inte alls      Stark positiv tillväxt

0                      1                      2                      3                      4                      5                      6

X

2. I vilken utsträckning är företaget lönsamt?

Starkt negativt

Starkt positiv

0 1 2 3 4 5 6

x

3. I vilken utsträckning har företagets finansiella förmåga någon betydelse för genomförandet av detta beslut?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

4. I vilken utsträckning tar genomförandet hänsyn till denna finansiella förmåga?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

5. I vilken utsträckning är företaget komplext?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

***OBS! Frågorna 6-12 är delvis överlappande p g a att någon fråga har tagits från tidigare studie för jämförbarhetens skull medan andra är nyformulerade. Svara därför som om varje fråga är enskilt ställd utan samband med de andra!***

6. På vilket sätt skulle Du med några ledord beskriva företagskulturen?

7. I vilken utsträckning finns i företaget en specifik företagskultur?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

8. I vilken utsträckning omfattas denna företagskultur av medarbetarna?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

9. Allt i allt, hur vill Du bedöma denna företagskultur på följande skala?  
Obefintlig Stark och genomträngande

0 1 2 3 4 5 6

x

10. I vilken utsträckning är denna företagskultur styrande för organisationen i sin helhet?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

11. I vilken utsträckning är denna företagskultur styrande i Ditt dagliga arbete?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

***OBS! Med "beslutet" i de följande frågorna avses det inledningsvis beskrivna beslutet!***

12. I vilken utsträckning bygger beslutet på företagskulturen?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

13. I vilken utsträckning påverkar beslutet kunderna?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x



14. I vilken utsträckning påverkar beslutet leverantörerna?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

15. I vilken utsträckning påverkar beslutet hela eller väsentliga delar av organisationens sätt att arbeta?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

16. I vilken utsträckning har de som påverkas av effekterna av beslutet försvårat dess genomförande?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

17. I vilken utsträckning påverkar beslutet Ditt eget sätt att arbeta?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

**OBS! Frågorna 18-30 är delvis överlappande p g a att någon fråga har tagits från tidigare studie för jämförbarhetens skull medan andra är nyformulerade. Svara därför som om varje fråga är enskilt ställd utan samband med de andra!**

18. På vilket sätt fick Du i uppdrag att genomföra beslutet?

*OBS! ange bara ETT alternativ, det som beskriver situationen bäst!*

Via deltagande i beslutsprocessen

Vid någon form av personligt möte

Som telefonsamtal, mejl, brev, PM el likn

På annat sätt, vilket?

19. I vilken utsträckning stod beslutets mål (avsikt, syfte) klart för Dig omedelbart efter uppdragets överlämnande?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

20. I vilken utsträckning liknade beslutet något beslut Du tidigare genomfört?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

21. I vilken utsträckning känner Du att beslutet var efterfrågat bland de av beslutets konsekvenser berörda?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

22. I vilken utsträckning uppfattar Du att beslutet är strategiskt?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

23. I vilken utsträckning var Din kompetens tillräcklig för beslutets genomförande?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

24. I vilken utsträckning fick Du med uppdraget att genomföra beslutet en plan för genomförandet?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

25. I vilken utsträckning fanns, när Du fick uppdraget, en tidplan för beslutets genomförande?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

26. I vilken utsträckning var den av Dig uppfattade tidplanen tillräcklig för beslutets genomförande?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

27. I vilken utsträckning fanns, när Du fick uppdraget, särskilda resurser tilldelade för beslutets genomförande?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

28. I vilken utsträckning är resurserna tillräckliga för beslutets genomförande?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

29. I vilken utsträckning fanns, när Du fick uppdraget, en plan för hur genomförandet skulle följas upp?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

30. I vilken utsträckning kände Du Dig beredd att genomföra beslutet, när Du fick uppdraget?

Inte alls

Mycket stor

0 1 2 3 4 5 6

x

31. I vilken utsträckning har Du deltagit i processen att fatta detta beslut?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

32. I vilken utsträckning har beslutets ursprungliga innehåll ändrats under genomförandetiden?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

33. I vilken utsträckning har Du känt stöd från beslutsfattarna under beslutsgenomförandet?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

34. I vilken utsträckning finns/har det funnits motstånd i organisationen till att genomföra beslutet?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

35. I vilken utsträckning har Du upplevt att beslutsfattarna använt sin makt för att få beslutet genomfört?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

36. I vilken utsträckning har det skett någon uppföljning av genomförandet?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

37. I vilken utsträckning kände Du en balans mellan ansvar och befogenheter i uppdraget att genomföra beslutet?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

38. Vilka var Dina första reaktioner när Du fick i uppdrag att genomföra beslutet?

39. I vilken utsträckning är genomförandet av beslutet avslutat (OBS! med avslutat menas det rent tekniska genomförandet, inte beslutets effekter!)?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

**OBS! Frågorna 40-43 är formulerade som om beslutet är genomfört. Om så inte är fallet, ber jag Dig svara med en prognos på genomförandets utfall!**

40. I vilken utsträckning har resurserna för att genomföra beslutet använts på ett effektivt sätt (=processeffektivitet)?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

41. I vilken utsträckning ger beslutets genomförande möjlighet att lära för framtiden?  
Inte alls Mycket stor

0 1 2 3 4 5 6

x

42. I vilken utsträckning har denna möjlighet att lära för framtiden utnyttjats?  
Inte alls Mycket stor

0	1	2	3	4	5	6
<div style="border: 1px solid black; background-color: #cccccc; padding: 2px;">x</div>						

43. I vilken utsträckning har målet (avsikten, syftet) med det ursprungliga beslutet uppnåtts (=beslutets måluppfyllelse)?  
Inte alls Mycket stor

0	1	2	3	4	5	6
<div style="border: 1px solid black; background-color: #cccccc; padding: 2px;">x</div>						

## 8. Övriga kommentarer till beslutet

***STORT TACK för Din medverkan! Vänligen skicka formuläret enligt instruktion, dvs med mejl, till mig! Glöm inte att SPARA först! OCH jag upprepar min anonymitetsgaranti: det är endast jag som kommer att ha tillgång till Dina svar!***

***Bengt Göransson***

## Appendix C

### **Det här kan vi ha nytta av!**

Jag har öppnat dörrarna till vårt företag för Bengt Göransson. Jag har gjort det efter ingående samtal där det står klart för mig att vi som företag kan ha egennytta av att ställa upp. Det företagsspecifika material Bengt får fram kommer Bengt att sammanställa, analysera och dra slutsatser från som han kommer att redovisa direkt för min Ledningsgrupp. Därigenom får vi möjligheter att förbättra våra beslutsprocesser och, inte minst, våra implementeringsprocesser. Jag är angelägen att understryka att Bengt jobbar under fullständig sekretess. Vårt företag kommer aldrig att nännas vid namn eller på annat sätt så att det går att identifiera när Bengt publicerar sitt material. Dessutom är de frågeformulärsvar Bengt får in helt och hållet hans egendom och kommer aldrig att överlämnas till ledningen. Så Du är också av mig garanterad fullständig anonymitet när Du svarar!

Jag hoppas att Du med denna info ska känna Dig trygg att besvara frågeformuläret. Att alla tillfrågade svarar är viktigt både för Bengt och för vår egennyttas skull.

Skulle Du ha någon fråga kring denna undersökning, som Du vill söka svar på internt, så vänd Dig med fullt förtroende till XX

YY den 13 november 2008

NN

VD Company 6

## Appendix D

### *Jag behöver Din hjälp!*

VARFÖR? Här följer en liten förklarande bakgrund.

Jag som skriver detta är en 67-årig man, Bengt Göransson, som har en 15-årig personlig erfarenhet som VD men också som konsult i ledningsfrågor på exekutiv nivå. Denna samlade erfarenhet visade att många företagsledningsbeslut blev dåligt genomförda och ibland inte alls. Varför? Såväl populärframställningar som vetenskapliga rapporter hade få svar. Därför bestämde jag mig för att söka de vetenskapliga svaren på varför-frågan genom att själv börja forska inom området. Detta ledde fram till en doktorsavhandling som jag försvarade i december 2007 (finns som pdf-fil på <http://diss-epsilon.slu.se/archive/00001632/>).

Det empiriska underlaget för min avhandling utgjordes av ett urval av företag noterade på Stockholmsbörsens O-lista.

Avhandlingen gav många svar och som så ofta formulerade den också nya frågor. För att svara på dessa krävs vetenskapligt säkra metoder för att samla in material, bearbeta, analysera och dra slutsatser men också tillgång till den verklighet som affärsföretagen utgör. Alltså, jag behöver med Din medverkan få tillgång till hur beslutsgenomförare i verklighetens företag upplever genomförandet sett genom sina glasögon. Från detta kan jag efter en noggrann analys dra slutsatser som kan användas i praktisk företagsledning! ***Det är därför jag behöver Din hjälp!***

Så här är undersökningen upplagd. Jag valde ut Company 6 som ett av mina möjliga undersökningsföretag därför att Company 6 är börsnoterat. Koncernchefen ZZ ställde sig positiv till att Company 6 skulle vara med i min undersökning. Valet har sedan i samverkan med NN blivit att studera sverigedelen av koncernen. I en dialog med min kontaktman XX har några beslut att studera vaskats fram. Ett av dem är grunden för Din medverkan: Du är en av dem som har till uppgift att genomföra just detta beslut enligt de informationer jag inhämtat.

I bifogat FRÅGEFORMULÄR, som jag ber Dig besvara, finns instruktioner. Här vill jag särskilt lyfta fram min garanti för Din anonymitet. Den ID, som finns i frågeformulärstiteln, är hos mig kopplad till Ditt namn för att jag ska kunna pricka av inkommande frågeformulär. Sedan avprickning gjorts frikopplas frågeformuläret från Ditt namn. Det är bara jag som har tillgång till de enskilda svaren, ingen annan. Dina svar i frågeformuläret kommer att användas i en statistisk bearbetning. Du har därför en garanti för att Din anonymitet skyddas fullt ut.

Sedan Du besvarat frågeformuläret ber jag Dig returnera det genom att använda svarsfunktionen på detta mejl. Då hamnar Ditt svar garanterat rätt!

Skulle något vara oklart får Du gärna fråga, enklast genom mejl.

*Bengt Göransson*

Agr D, Forskare knuten till Institutionen för ekonomi, Sveriges Lantbruksuniversitet, Uppsala Ryttmästarebostället, Fredrika Bremers väg 78, 291 77 Gärds Köpinge tel 044 23 54 57

Hemsida: <http://web.telia.com/~u44200011/> Mejladress: [bengt.goransson@ryttmastare.se](mailto:bengt.goransson@ryttmastare.se)



## Appendix E

### Svar på öppna frågor och kommentarer i frågeformuläret

*Ordagranna inklipp med undantag för att identifikationsmöjligheter är kodade eller strukna*

#### Section 6, kommentarer till Ja-svar

##### Company 6

- 

##### Company 71

- Är vi flera personer i projektgruppen görs ofta kunduppföljningen tillsammans
- Uppföljningsmöten gör vi med kund efter avslutat projekt (ingår i våra rutiner).
- Vi har erfarenhetsåterföring som en punkt i våra uppdrag. Jag vet även att enkäter gjorda av utomstående konsulter genomförts med vissa utvalda kunder.
- Jag ansvara för min grupp och de uppgifter/belut jag får av VD ligger på mig att genomföra. Jag väljer sedan hur jag genomför beslutet
- Vi är två personer som delar på chefsansvaret, dvs ingår i den ”grupp” som tagit del av beslutet.
- Jag deltog i diskussionerna och har för *x-kontor* i samråd med ledningen valt en något annan väg
- Minns inte att det fattats ett sådant beslut just vid den tidpunkten, det är en process som pågått länge
- Det s k beslutet är alldeles för allmänt hållet. *Axxx* är det samlande begreppet för allt vi arbetar med och att utvecklas inom det man har som profession är (eller borde vara) en självklarhet i alla kunskapsföretag och kan därmed inte betraktas som ngn tydlig viljeinriktning från ledningsgruppen. Om ngt skall kommuniceras ut i organisationen måste det vara betydligt mer specifikt.
- Fattar inte frågan..... jag har ju som chef fått uppdraget från min närmaste chef...men jag har ju uppdraget att genomföra det tillsammans med min grupp!!!!!!!

##### Company 75

- Svara ja ovan, på följande grunder: Tolkar frågan att jag är delaktig att förverkliga genomförandet av affären Projektstruktur i realiteten. Min roll är att leda och ansvarar för kunddrivna och stora utvecklingsprojekt Min roll är att arbeta med verksamhetsfrågor hos kunder och driva kravarbeten Min roll är att sälja till befintliga och nya kunder inom affärsområdet PS Min roll är att vara support/stöd till vissa kundkontakter, att stämma av så att allt "flyter" som det skall i varje kunduppdrag och med varje kundportal. Min roll är att även stödja i affärsfrågor till ledningen för PS Begrepp: Företaget= Affärsområdet, som jag tolkar frågorna nedan.
- *Öxxx* berör bara min region
- Jag ifrågasätter beslutet då jag arbetar med beställare som jag har en lång relation med. Hed jag inte utfört mitt arbete på ett bra sätt hade jag inte haft kvar relationen och därmed inte fler uppdrag till min beställare.
- Det är sagt att vårt bolag ska ta lead i vindkraftsprojektfrågor ur ett *Company 75*-perspektiv, men inte hur och vem. Personer i de andra bolagen verkar inte ha hört något om detta beslut. Eftersom det är ett beslut taget i *Company 75* sveriges ledningsgrupp så tar jag det som ”en indirekt order” och ser det som en självklarhet att jag ska medverka till att det blir så som de beslutat. Det jag gör är att jag talar med

andra för att skapa samarbetsmöjligheter. Jag upplever att det är lite trögt då alla bolag främst tänker på sitt och inte på helheten *Company 75*.

- Vi beslutade detta, men jag vet inte riktigt vad det innebär för mig som del av gruppen. Har översatt det till energisatsning istället!?

### **Company 8**

- Jag har inte fått information om att vi bör/ska köpa in denna typ av x för bästa ergonomi. Däremot är jag medveten om att denna x finns i vårt inköpssortiment, och vi har även provat den i vår verksamhet.
- Fick del av beslutet i Regional ledningsgrupp. Info i min lokala LG. Transportledare och fordonsansvarig genomförde förändringen.
- Efter x års ledarskap i småföretagande, och y år på Schenker Åkeri häpnar jag dagligen av svagt ledarskap som skapar oro och irritation bland personal, total avsaknad av personliga samtal och utveckling. Det verkar generera maktlöshet och irritation bland chaufförer. En ganska karg miljö som ofta gör att chaufförer diskuterar problem med varandra i stället för att konfrontera beslutsfattarna!
- Det finns kraftiga motsättningar i hur företagsledningen ser på förändringsbehovet och hur "folket på golvet" ser på samma sak. Detta gör att det ofta blir heta känslor när det ska ske förändringar och att det ibland t.o.m. motarbetas.

### **Company 9**

- Det har ikke vært klart kommunisert som mål, og det er derfor ikke fordelt noen klare ansvar eller oppgaver. Jeg har fått inntrykk at dette er et bevegelig mål ...."vi har som hensikt".....Det er noe tvil om x dekker behovet og om vi evt. skal bruke dette parallelt med andre verktøy.

## **Fråga 6 På vilket sätt skulle Du med några ledord beskriva företagskulturen?**

### **Company 6**

- Stark lojalitet Gemenskap
- Öppenhet, Lyhördhet, Samarbete, Förändringsvilja Lönsamhetsfokus
- Öppen, högt till taket,
- Modernt ledarskap Hög åldersstruktur Bra kontroll, medvetenhet
- Familjär
- Demokratisk, skandinavisk, hurtigt agerande, præget af mangfoldighed på grund af mange både nye og "gamle" ansatte, omstillingsfasev
- klare felles mål og individuelle mål stor grad av selvstendighet resultatorientert kortsiktig resultat viktigere enn langsiktige planer/mål
- Produktionsorienterat, Konservativt, Kan bäst själv
- Fokuserat Strategisk tänkande
- Marknadsinriktad. Lönsamhetsfokusering. Framtidsvision
- Familjär där alla arbetar för samma mål.
- Hierarkisk-ekonomiskt toppstyrt
- Siktet är inställt på att få koncernen att växa och skapa flera ben att stå på t ex nya förpackningar till marknaden
- Bra
- God

- Modernt ledarskap Hög åldersstruktur Bra kontroll, medvetenhet
- Produktionsorienterat, Konservativt, Kan bäst själv
- Två företag som blivit ett, som fortfarande Inte ser riktigt att vi är ett och samma bolag

### Company 71

- Platt organisation, kundnära, flexibel
- Hög kvalitet, Nöjda kunder, Lönsamt
- Platt organisation, personligt ansvar och engagemang, mångfasetterad kompetens, kvalitet
- Gemensamma värderingar. Beslutfattningar långt ner i hierarkin
- Effektivitet, Lönsamhet, Produktion
- Platt organisation, ansvar hos medarbetarna, högt i tak, hög kompetens, stor utvecklings och utbildningsmöjligheter
- Öppen, tillåtande, ansvarskrävande och ibland otydlig
- Öppen och tillåtande, kreativ
- Affärsinriktat Kunskapsmedvetet
- Transparent, lyhörd, nyfiken
- Öppen, okomplicerad och engagerad
- Öppenhet, nyfikenhet och engagemang
- Både öppen och sluten. Medarbetarutvecklande ambitioner.
- Öppen, tillåtande, affärsmässig
- Öppen, positiv, komplex, löst sammanhållen
- Platt, utvecklande
- Professionellt Modernt

### Company 75

- Varje medarbetare gör egna affärer och ansvarar för dessa. Stort engagemang. Högt i tak.
- Affärsområdet är något entreprenöriellt vad gäller kunder/uppdrag. Behöver mer gruppgemenskap i utveckling, ledning och i kunduppdrag, idag ej samlande

*Company 75:s* ledning kunde kanske ha mer erfarenhet och känsla för investeringar och hur man skall agera med då man "jobbar" med en balansräkning.

*Company 75* är i grunden ett konsultföretag och är inte "van" att hantera balansräkningar i sin huvudaffär. Detta märks tydligt då vi nu utvecklar och positionerar Projektstruktur.

Projektstruktur växer kontinuerligt vad det gäller kunder, kundtyper, uppdrag och uppdragstyper och i volym.

Projektstruktur växer i antal medarbetare, i IT-plattform och i support/underhållsorganisation.

Enligt min mening så är affären betydande för *Company 75* och med *Company 75* som ägare och med *Company 75* starka finanser.

Med ett entreprenöriellt seende kan jag tycka att man borde jobba mer med:

- Marknaden, strukturerat och med tillräckliga resurser för detta
- Gruppen/medarbetarna och att "svetsa" teamet som skall genomföra affärsmålen
- Bemanna utförarorganisationen så att affärsområdet klarar volymen kunder och kunduppdrag
- Bemanna backlog, alltså support/underhållsorganisationen på rätt sätt och inte

- ”spara” på resurser för att man nått en viss investeringsnivå i ny IT-plattform. Har vi inte rätt support/underhållsorganisation, spelar det igen roll hur många fler kunder vi säljer in, om vi inte kan leverera rätt kvalitet till nya och befintliga kunder.
- Jobba mer långsiktigt i utvecklingsarbetet med IT-plattformen, bättre kravarbete/analys. Viktigt att göra plattformen generell i begrepp etc, så att vi kan sälja PS-systemet till alla branscher och tillämpningar och inte ”bara” projektkunder. Jag tror att vi kanske tappar 50 % av möjliga kunder och/eller kunduppdrag på att vi benämner våra generella verktyg till att vara projektverktyg.
  - Personligen tycker jag även att alla medarbetare skall ha en tydlig incitamentsmodell för framtida vinster i affärsområdet. Kan vi lyckas med affärsområdet och att klara den investering i IT-plattform som nu görs, är potentialen betydande i volym/medarbetare och avkastning för *Company 75*. Detta kräver förstås att affären PS hanteras rätt och att *Company 75* klarar att hantera en balansräkning, kanske lite som ett fastighetsbolag, där man successivt effektiviserar balansräkningen för att öka avkastningen.
  - PS affären måste lyftas fram av *Company 75* centralt, och visas på marknaden. Detta hanteras idag endast som en marginalaffär för *Company 75*. Syns inte alls egentligen i det stora hela i *Company 75*. Potentialen att lyfta fram och marknadsföra PS borde rimligen vara betydande. Jmf med konkurrerande företag/system som ”bara” lever på system och tjänster kring system. Flera är börsbolag.
  - Affärsområdet PS kan kompetensmässigt, konceptuellt och tekniskt jämföras med stora börsnoterade konkurrenter. *Company 75* kan med detta satsa mer på PS och lyfta hela affärsområdet i flera dimensioner (marknad, finansiellt, volym/medarbetare, management, incitament till medarbetare/nyckelpersoner, teambyggande/medarbetare).
- Uppdelat Göteborg/Stockholm Vilja att utvecklas och lyckas Hög ambitionsnivå Tro på produkten
  - Öppen, tävlingsinriktad, positiv i Stockholm lite gammalmodig i övriga landet
  - Flexibilitet, nyfikenhet, affärsmannamässighet
  - Kreativ på vissa håll och ett ständigt sökande efter att koppla team inom de olika bolagen. På vissa håll sätter företagskulturen stopp och det blir Vi och Dom.
  - Frihet under stort ansvar, stort lönsamhetstänkande, konsulter förstår redan i tidigare år vad som är viktigt. Goda relationer till våra viktiga beställare
  - Engagemang, tar egna initiativ
  - Öppen, personlig, spontan, uppmuntrande, orädd, lyhörd, ambitiös, drivande, kunskapsgenererande, affärsdrivande
  - Engagemang, pålitlighet, idérik
  - Jag skulle säga att lönsamhet, affärsmässighet och enkelhet är genomgående för vår företagskultur
  - Nyfiken, engagerad och ansvarstagande med tekniska, ekonomiska och affärsmässiga grunder
  - Nyttänkande, Engagerat
  - Enkelhet. Frihet. Ansvar. Positiv.
  - Vi har en företagskultur kring ett starkt varumärke som är på uppåtgående
  - Öppen, stor frihet, medarbetare i centrum, omväxlande arbete, stort eget ansvar, flexibilitet
  - Bra, intressant att se intresset för *Company 75* och vår verksamhet.

- NEA alltså Nyfikenhet, Engagemang och Ansvar. Ett uttalat tydligt mål vi ska vara lönsamma
- Ta eget ansvar. Du bestämmer själv hur du vill ha det.
- Lönsamhetstörstande, stor frihet med stort eget ansvar, öppet arbetsklimat och bra arbetsklimat, fräscht, modernt, nytänkande, stort engagemang, hög grad av medarbetarstyre med samordning och vägledning av ledare, medarbetarna gör hela företaget
- Öppen och nytänkande i Stockholm i övrigt gammal och trög

### Company 8

- Kvalitetsmedvetna, affärsdrivande, öppna, konkurrensutsatta
- Stark, genuin, hederlig
- God
- God
- Starkt framåt drivande
- Jämställt Hänsynstagande
- Ett företag som bildats genom uppköp av tid. Åkerier
- Noggrann, kostnadsmedveten, kvalitetsmedveten
- Målinriktad. Resultatfokuserad. Personalvänlig. Schenkerorienterad
- Flexibilitet, Samarbete, Personligt, Kundorienterad
- Öppen, diskutabel, beslutsamhetsvilja
- Bra
- Toppsatyr av tjänstemän som inte vet någonting om åkeribranschen
- Centralstyrt
- Bra ledning.
- Noggrannhet, ekonomi, kvaliteet.
- Framåtsträvande Kvalitetsmedvetet
- Dag för dag attityd, tuff, stillastående
- Vet ej
- Utbildning av personal, Investering i bättre arbetsredskap
- Det finns en del att göra. Cheferna åste förklara bättre varför man gör förändringar och anställda måste följa beslutet om det ska bli bra resultat av detta. Tyvärr så har båda parter brister
- Det finns kraftiga motsättningar i hur företagsledningen ser på förändringsbehovet och hur "folket på golvet" ser på samma sak. Detta gör att det ofta blir heta känslor när det ska ske förändringar och att det ibland t.o.m. motarbetas.
- Fokus på resultat, kvalitet, utveckling, miljö
- Ostrukturerad, Gammalmodigt arbetssätt, Ovilja att utvecklas
- Öppen, platt och bra fokus på våra uppgifter och mål
- Fokus på resultat, kvalitet, utveckling, miljö.
- Den är god
- Jag vet inte
- Inga särskilda reaktioner. Ingår i arbetsuppgifterna att genomföra såväl stora som små förändringar.
- Resultat och målinriktad. Personalvänlig. Schenkerorienterad.
- En bra men lite omodern företagskultur. Lojala medarbetare.
- Flexibilitet, Samarbete, Personligt, Kundorienterad

### Company 9

- Nyskapande, vurderende, nysgjerrig
- Opportunistisk, praktisk, handlingseffektiv
- God, Gjennomtenkt, Framtidsrettet.
- Selskapet er bygget sammen av to selskaper, det er to kulturer og måter og hantere markedet på. Der det ene selskapet ikke er vant til konkurranse, noe som gjenspeiles i insatsen.
- Modern åpen delegerende

### Fråga 38 Vilka var Dina första reaktioner när Du fick i uppdrag att genomföra beslutet?

#### Company 6

- Organisatorisk og Marknadsmässig rätt. Personellt befattningsmässig tveksamt.
- Överraskning, tveksamhet om möjligheterna att genomföra beslutet
- Tufft og jobbigt, men en riktig utmaning
- Att det var en nödvändig åtgärd.
- Delade känslor. Ett tufft arbete men jag visste att det var nödvändigt för att ha en ljus framtid.
- Med utgangspunkt å sikre mest mulig volum til best mulig pris -med fortjeneste, ble det en nedtur å få leveranser i Norge. Men med de lave prisene var det riktig å avstå og jobbe med andre kunder å holde prisene oppe i markedet
- Positivt - hadde klart bild av oppdraget og hur de skulle gjennomføres
- Inga reaktioner. Precis vad jag förväntat mig. Helt enligt min personliga bedömning.
- Det var en grupp som arbetade med detta med repr. Från alla berörda avd.
- Att det var en besparing og därför gick investeringen igenom
- Det kommer att spara mycket energi
- Bra
- Det kommer att spara energi
- Bara positivt. Genomförandet skapar kunskap samt ger underlag för ökad lönsamhet. Mycket eftersom jag var ganska ny i organisationen og detta beslut sträckte sig över företagets alla delar gav det även mig mycket kunskap.
- Tydligheten varför, gav inga möjligheter att reagera mer än att detta var helt rätt beslut.

#### Company 71

- Bra og sikkert etterfrågt hos våre kunder
- Logisk beslut!
- Positiva, vi hadde redan erfarenhetsåterføring på agenda. Bra tilfålle till ackvisition
- En god tanke för att återknyta og få respons från kunden
- OK, Vet dock ej vad resultatet blir!
- Det är positivt att vara delaktig i beslutet
- Envägskommunikation som utgår från att lojalt genomföra enligt direktiv
- x og x är de ledande programmen og att välja något annat hadde varit förvånande
- Mycket positiva
- Positiva
- Luddigt og vagt formulerat beslut
- Minns inte, men förmodligen: jaha, nu igen

- Bra
- Har väntat på det länge

### Company 75

- Äntligen! Vad spännande!
- Bra att *Company 71*, beslutade om ett affärsområde för helheten/affären. Mer att önska av *Company 71* vad det gäller uppföljningen av att bilda ett affärsområde för PS, och vad det innebär. För egen del bygger framgången mycket på eget engagemang, vilja och tid för att PS skall lyckas. Det är inget 8 till 17 jobb! Konstant övertid, 60 timmar i veckan. Jobbar som om man vore egen företagare.
- Jättekul, en ny utmaning
- Eftersom jag inte var gruppchef när beslutet fattades utan ärvt uppgiften då vi bildade gruppen så var detta beslut bara ett av många uppgifter som ställdes på mig och gruppen. När jag som medarbetare hörde talas om beslutet var dock rektionen mycket positiv.
- Tidsmässigt helt fel...
- Känner att frågan inte är så aktuell eller så återkommande i mitt vardagliga arbete
- Att jobba i team var innan Beslutet en självklarhet för mig. Beslutet förstärkte en vilja som redan fanns hos många. Dock inte alla.
- Jag känner inte att jag fått i uppdrag att genomföra beslutet. Jag arbetade redan med projekt och fastighetsutveckling nischad i tidiga skeden när beslutet förmedlades och såg det positivt att företaget önskade ökad fokus inom området. Jag upplever att det främst är vår chef som haft uppdraget att genomföra beslutet och att jag och mina medarbetare genom vårt dagliga arbete bidragit till andan, utvecklingen av företagskulturen, rekryteringen och affärerna. Hade jag däremot tagit ännu mer aktiva initiativ till utvecklingen av gruppen och affärerna hade detta varit möjligt, uppmuntrat och bekräftat. Det finns inga hinder, ingen som motarbetar utveckling som leder till ökad lönsamhet i denna platta, delegerade verksamhet.
- Intressant, svårt
- Ett bra sätta att samla in erfarenheter i det genomförda projektet för att reda ut vad som var bra respektive mindre bra.
- Ifrågasättande, beslut från ovan ej förankrat i organisationen
- Positivt
- Bra !! Viktigt beslut för våra tjänster.
- Ligger i linje med vårt uppdrag om tillväxt
- Spännande
- Positivt, inspirerande
- Hur påverkar detta oss, och var finns marknaden?

### Company 8

- Då jag själv var en av initiativtagarna såg jag detta som en naturlig process för att skapa synergier i ett stordriftsperspektiv
- Bra åtgärd för att hålla nere kostnaderna.
- Att det var bra
- Ett bra mål att sträva efter ett ständigt pågående kvalitetsarbete
- Inga direkta
- Bästa för företaget. Ekonomiskt riktigt.
- Bra beslutsunderlag. Ett beslut som gynnar företgets ekonomi och miljöpåverkan.

- Förstod och accepterade det övergripande syftet. För mitt ekonomiska resultatansvar samt arbetsmässigt var det negativt.
- Oftast positiva
- Besluten att genomföra vårt åtagande gentemot kunden
- Positivt, engagemang
- Kommer inte ihåg
- Åkeriets överlevnad
- Onödigt ögonkänneri
- Glad att man fick förtroendet Framför allt en förenkling av pappershanteringen
- Detta var helt OK!
- Inga särskilda reaktioner. Ingår i arbetsuppgifterna att genomföra såväl stora som små förändringar.
- Stimulerande att leda en grupp för att nå målet.
- Att det var ett beslut och åtgärd som vi måste genomföra.
- Tidskrävande, Motstånd från chaufförer, Jobbigt för trafikchef (gammalt tänkande)
- Bra, måste göras viktig fråga
- Ett riktigt beslut. Ordning och reda.
- Bra att vi får ett verktyg att följa upp lagar och förordningar
- Detta ska jag klara.
- De kändes bara bra
- Jag blev förvånad
- Blandade
- 1) förvåning med tanke på min korta anställningstid men även uppskattning att jag blir tillfrågad 2) Möjlighet att ge uttryck för åsikter jag inte tordats uttrycka p g a min korta tid i företaget
- Inga konstigheter. Vi har alltid arbetat efter detta koncept på lokal nivå.
- För mig var beslutet väntat och motiverat.
- Helt rätt med tanke på den ekonomiska utvecklingen i Sverige och övriga Världen.

### **Company 9**

- Jeg ba om å få arbeide med dette på eget initiativ. Etter å ha skrevet et memo om saken, og diskutert med tidligere VD og styreleder fikk jeg bevilget noen penger for å se på og evt utvikle fagområdet.
- Tenkte at vi ville få innføring/opplæring
- Umiddelbar motstand mot ennå mer kostoppfølging
- Ingen spesiell reaksjon, var forberett på dette
- Spennende

## **Sektion 8 Övriga kommentarer till beslutet**

### **Company 6**

- Vi fick ett tufft och svårt uppdrag som vi genomförde. Nu i efterhand ser vi nog alla som deltog i projektet hur Viktigt detta var för verksamheten.
- Beslutet kom genom ledningsgruppen gemensamma syn på vårt läge personellt kontra beläggning. Alla drog sitt strå till stacken
- Svarene er gitt med "mine skandinaviske øyne". Selv om den norske enheten ble mest lidende, er det alltid det beste for konsernet som må gå foran den enkelte enhet. Vi har



likevel skapt en del business med kunden, 30/40% av hva vi hadde, men til bedre priser.

- Beslutet var helt i linje med mina personliga åsikter. Sluteffekten har blivit positiv med lönsammare affärer!
- Då vi inte fått tagit del av några uppföljningsprognoser vet vi ej hur mycket energi vi sparar på denna installationen
- Spara energi
- Vi hade en bild som inte stämde med var vi Fick fram av analysen, detta var en mycket bra Lärdom att ta med på resan framöver.

### Company 71

- Feed-back är ett bra sätt att utvecklas både internt och externt. Jag tror att våra erfarenhetsåterförings-möten är mycket uppskattade av våra kunder. Jag ser egentligen inte uppdraget som avslutat, erfarenhetsåterföring är en ständigt pågående process
- Att utveckla kontorets x kompetens är ju ganska brett och skall även ses mot bakgrund av omvärldshändelser under senare delen av 2008 vilket även präglar svaren i denna enkät och har ju väldigt tydligt accelererat behovet av att, mot utsikterna av en något minskande uppdragsvolym, ta marknadsandelar inom nya områden eller skärpa insikten om/och omformulera det vi faktiskt redan kan.
- Tyvärr har jag inte haft tid att leta rätt på hur beslutet formulerades, och hur det spreds. Att vi skall satsa på xx är en inriktning som funnits i över 10 år, och jag tror att just detta beslut har drunknat lite i alla andra mål vi sätter upp för verksamheten. Det finns alltid med på agendan, och eftersom det är väldigt svårt att mäta effekten, blir det lätt en pågående process, där man inte gör någon utvärdering.
- Frågorna uppfattar jag som mycket konstiga....har dock försökt svara ändå

### Company 75

- I det stora hela ett RÄTT beslut. Kräver mer av *Company 75* centralt, från ledningen, om målen (målen i affärsplanen) verkligen skall uppfyllas. Kräver insikt och förståelse av ledningen om hur vi skall nyttja en investering i IT-plattform optimalt. Kräver mer teamarbete i hela affärsområdet. Om inte annars för att klara den komplexa affären med system, tjänster, kundrelationer, standardisering, kompetens och ständig utveckling samt affärskänsla. Teamarbete krävs även för avlastning på varje medarbetare i uppdragen och/eller i utvecklingen av affärsområdet PS. Kräver ett entreprenöriellt tänkande i alla nivåer, för att målen verkligen skall uppfyllas. Kräver ett annat management än övriga *Company 7x*. Det är inte samma "butik" som ett rent konsultbolag utan affärsområdet PS bygger på långa kundrelationer, relativt stora kundåtaganden, nära kundrelationer, konceptbyggande i system och tjänster, kräver kontinuerlig utveckling på marknaden, att affärsområdet PS alltid ligger "på framkant" för att inte tappa i position.
- Min uppfattning är den att det egentligen inte finns så många som skulle uttala en negativ syn på beslutet men de är inte tillräckligt många som är beredda att ändra på sig själva och sitt sätt att arbeta för att få till en önskad förändring. Detta gäller i hög grad också företagets ledningsfunktioner. När företaget växer och organisationen förnygras kommer dock tiden göra att beslutet kommer att verkställas om man fortsätter att jobba med detta som ett långsiktigt mål.
- Känner inte att frågorna är riktigt relevanta i mitt vardagliga arbete

- För mig har beslutet inneburit "business as usual". Jag arbetade redan i tidiga skeden, deltog i rekrytering och kundbesök. Beslutet har inte inneburit något ändrat beteende från min sida än om det inte kommunicerats. Jag upplever att det är min chef som hållit och velat hålla i den övergripande uppgiften samtidigt som hon uppmuntrat mig och mina medarbetare vartefter de anställts att aktivt bidra i processen. Lycka till med din forskning!
- Beslutet ligger som en naturlig del i vårt löpande arbete om tillväxt
- Sammanfattningsvis tycker jag att det är bra beslut men jag tycker att inte att beslutet var förankrat hos medarbetarna. Någon uppföljning känner jag inte att jag har erhållit. Vidare känner den beställare som jag har kontakt med inte att detta för samarbetet till någon bättre nivå. Men: Som konsult följer jag upp beslut och konsekvenser med mina beställare kontinuerligt, vi analyserar och utvärderar strategiska beslut. Vi arbetar hela tiden med att hitta andra lösningar som både kostnadsmässigt och kvalitetsmässigt kan utnyttjas i kommande projekt.
- Beslut????????????????

### Company 8

- Vi har skapat ett system där alla kan se vad vi har, vissa komponenter blir över då uppdrag försvinner. Komponenter monteras av vid försäljningar etc. Med ett organiserat system kapar vi kostnader då vi kan återanvända befintliga komponenter. Att det tog lite lång tid att genomföra fullt ut berodde på IT konsulterna då vi samtidigt drivit andra IT projekt av tyngre kaliber. Centraliseringen av komponenter startade i princip omedelbart efter beslut. Organisationen ser fördelarna efter införande.
- Uppdraget har ej utförts vad gäller sparsam körning
- Lokalt är arbetsmiljön samt tidsåtgången påverkad till det sämre för våra chaufförer.
- Ett rätt och riktigt beslut. Myndighetskontroller sker, därför bra med riktiga verktyg, Och ordning och reda.
- Chauffören är företagets ansikte visat mot kund/leverantör, min övertygelse är att nöjda chaufförer gör ett bättre arbete. Prioritera gärna renlighet och korrekt klädsel typ "månadens medarbetare". Om lagen tillåter stoppa nosring, oljiga kläder och nonschalans bland medarbetare.
- Transportledarna arbetar dagligen enligt direktivet. Stämmer av godsmängden och anpassar kostymen. Har vecko och månadsavstämning ang utnyttjade dagsverken och användning av inlejt och antal fordon.
- Bra sätt att möta en vikande konjunktur. Detta genomfördes redan direkt efter julleddigheterna 2009

### Company 9

- Fornøyd med vedtak
- Beslutningen var tatt før jeg begynte i firmaet. Vet ikke hva som ligger i begrepet implementert - om man mener som eneste verktøy, eller at man kan å bruke det. Etter min erfaring så langt er ikke IPAF et dekkende verktøy for alle våre behov - men det kan skyldes at jeg ikke kan å bruke det godt nok....
- Inga spesiella
- Ingen, regner med at det meste kommer ut av ovennevnte

# Appendix F

## Indatanyckel till LISREL-körningarna

ID	Variabelbeskrivning	LISREL
W	Företagets identitet enligt BeGös kodifiering	COMP
Y	Respondentens svar ankom y dagar efter första utskicket	ANSW
I	Respondentens Kön (1=Man, 2=Kvinna)	GEN
II	Respondentens Födelseår	BOR
III	Respondentens Antal anställningsår i företaget	YEA
IV	Respondentens hierarkiska nivå i företaget (0=Företagsledning, 1=Nivån under etc)	LEV
V	Respondentens implementeringsroll (1=ensam, 2=ensam men fler med samma uppgift, 3=deltagare i grupp)	TASK
VI	BeGös bedömning av beslutstyp (1=Marknad, 2=Produktion, 3=Administration, 4=Personal)	DETY
VII	Företagets treårsmedeltal (2005-07) för omsättning	TTURN
VIII	Företagets treårsmedeltal (2005-07) för tillväxt	TGRO
IX	Företagets treårsmedeltal (2005-07) för lönsamhet	TPRO
X	Företagets treårsmedeltal (2005-07) för antalet anställda	TEMP
1	I vilken utsträckning växer företaget?	GRO
2	I vilken utsträckning är företaget lönsamt?	PRO
3	I vilken utsträckning har företaget finansiella förmåga någon betydelse för genomförandet av detta beslut?	FINCAP
4	I vilken utsträckning tar genomförandet hänsyn till denna finansiella förmåga?	FINIMP
5	I vilken utsträckning är företaget komplext?	COMPX
7	I vilken utsträckning finns i företaget en specifik företagskultur?	CULTA
8	I vilken utsträckning omfattas denna företagskultur av medarbetarna?	CULTIN
9	Allt i allt, hur vill Du bedöma denna företagskultur på följande skala?	CULTTO
10	I vilken utsträckning är denna företagskultur styrande för organisationen i sin helhet?	CUMAG
11	I vilken utsträckning är denna företagskultur styrande i Ditt dagliga arbete?	CUMAI
12	I vilken utsträckning bygger beslutet på företagskulturen?	CUDEC
13	I vilken utsträckning påverkar beslutet kunderna?	DECCU
14	I vilken utsträckning påverkar beslutet leverantörerna?	DECSU
15	I vilken utsträckning påverkar beslutet hela eller väsentliga delar av organisationens sätt att arbeta?	DECORG
16	I vilken utsträckning har de som påverkas av effekterna av beslutet försvårat dess genomförande?	STARE
17	I vilken utsträckning påverkar beslutet Ditt eget sätt att arbeta?	DECIN
18	På vilket sätt fick Du i uppdrag att genomföra beslutet? <i>Se not!</i>	DECTRA
19	I vilken utsträckning stod beslutets mål (avsikt, syfte) klart för Dig omedelbart efter uppdragets överlämnande?	DECCLA
20	I vilken utsträckning liknade beslutet något beslut Du tidigare genomfört?	DECPAR
21	I vilken utsträckning känner Du att beslutet var efterfrågat bland de av beslutets konsekvenser berörda?	DECDEM
22	I vilken utsträckning uppfattar Du att beslutet är strategiskt?	DECSTR
23	I vilken utsträckning var Din kompetens tillräcklig för beslutets genomförande?	DECCO
24	I vilken utsträckning fick Du med uppdraget att genomföra beslutet en plan för genomförandet?	DECPLA
25	I vilken utsträckning fanns, när Du fick uppdraget, en tidplan för beslutets genomförande?	DECSCH
26	I vilken utsträckning var den av Dig uppfattade tidplanen tillräcklig för beslutets genomförande?	SCHCAP
27	I vilken utsträckning fanns, när Du fick uppdraget, särskilda resurser tilldelade för beslutets genomförande?	DECRES
28	I vilken utsträckning är resurserna tillräckliga för beslutets genomförande?	RESCAP
29	I vilken utsträckning fanns, när Du fick uppdraget, en plan för hur genomförandet skulle följas upp?	IMPFUP
30	I vilken utsträckning kände Du Dig beredd att genomföra beslutet, när Du fick uppdraget?	IMPPE
31	I vilken utsträckning har Du deltagit i processen att fatta detta beslut?	DMPPA
32	I vilken utsträckning har beslutets ursprungliga innehåll ändrats under genomförandetiden?	DECCH
33	I vilken utsträckning har Du känt stöd från beslutsfattarna under beslutsgenomförandet?	IMPSU
34	I vilken utsträckning finns/har det funnits motstånd i organisationen till att genomföra beslutet?	IMPRES
35	I vilken utsträckning har Du upplevt att beslutsfattarna använt sin makt för att få beslutet genomfört?	IMPPO
36	I vilken utsträckning har det skett någon uppföljning av genomförandet?	IMPFUD
37	I vilken utsträckning kände Du en balans mellan ansvar och befogenheter i uppdraget att genomföra beslutet?	BAREAU
39	I vilken utsträckning är genomförandet av beslutet avslutat?	IMPFI
40	I vilken utsträckning har resurserna för att genomföra beslutet använts på ett effektivt sätt (=processeffektivitet)	PE
41	I vilken utsträckning ger beslutets genomförande möjlighet att lära för framtiden?	LEAPOS
42	I vilken utsträckning har denna möjlighet att lära för framtiden utnyttjats?	LEAEX
43	I vilken utsträckning har målet (avsikten, syftet) med det ursprungliga beslutet uppnåtts (=beslutets måluppfyllelse)	GS
Z1	BeGös bedömning av om beslutet är strategiskt eller inte (1=JA, 2=NEJ)	STRAT
Z2	Antalet månader från det att beslutet fattades till dess att frågeformuläret skickades ut	AGE
Z3	(LEAPOS x LEAEX)/36 dvs beslutets lärandepotential gånger faktiskt utnyttjat relaterat till använd skala (6x6)	LEATOT
<b>FÖRKLARINGAR</b>		
	Ordinal variabel	
	Kontinuerlig variabel	
18	1=Deltagare i beslutsprocessen, 2=Personligt möte, 3= via mejl, brev memo, instruktioner	





# Appendix G

## Korrelationsmatris

			>0,6, <-0,6		>0,5 men <0,6, <-0,5 men >-0,6		>0,4 men <0,5, <-0,4 men >-0,5				
	COMP	ANSW	GEN	BOR	YEA	LEV	TASK	DETY	TTURN	TGRO	TPRO
COMP	1,00										
ANSW	-0,20	1,00									
GEN	-0,06	-0,24	1,00								
BOR	0,20	0,15	0,00	1,00							
YEA	-0,19	-0,16	-0,21	-0,57	1,00						
LEV	0,04	0,17	-0,23	0,20	0,07	1,00					
TASK	-0,24	0,00	-0,18	0,01	0,05	-0,03	1,00				
DETY	0,00	0,10	-0,17	-0,11	0,07	0,01	-0,09	1,00			
TTURN	-0,55	0,05	-0,60	-0,09	0,37	0,20	0,15	0,11	1,00		
TGRO	0,59	-0,16	-0,07	-0,09	0,00	0,02	-0,11	0,08	-0,16	1,00	
TPRO	-0,53	0,13	0,54	-0,20	-0,11	-0,18	0,09	-0,07	-0,37	-0,19	1,00
TEMP	-0,30	0,02	-0,64	-0,02	0,36	0,27	0,10	0,11	0,93	-0,20	-0,59
GRO	0,32	0,03	0,19	-0,14	-0,06	-0,02	-0,08	-0,14	-0,51	0,15	0,17
PRO	0,29	0,02	0,40	0,03	-0,29	-0,09	-0,12	-0,19	-0,60	0,05	0,27
FINCAP	0,11	0,00	0,04	-0,10	0,19	-0,14	-0,04	0,08	-0,14	-0,05	-0,01
FINIMP	0,02	-0,08	-0,13	-0,11	0,22	0,07	-0,03	0,10	0,18	-0,04	-0,15
COMPK	0,25	-0,08	-0,10	-0,14	0,05	0,04	0,03	-0,01	-0,21	0,10	0,02
CULTA	0,14	-0,11	-0,07	-0,24	0,23	-0,07	0,15	-0,08	0,00	0,05	-0,13
CULTIN	-0,07	-0,10	-0,07	-0,07	0,08	-0,12	0,05	-0,13	0,05	-0,31	-0,08
CULTTO	0,11	-0,06	-0,10	-0,09	0,11	-0,23	0,15	0,00	0,06	0,08	-0,18
CUMAG	0,18	-0,09	-0,01	-0,05	0,04	-0,22	0,01	-0,05	-0,08	0,05	-0,14
CUMAI	0,18	-0,16	-0,01	0,04	0,08	-0,09	0,02	-0,12	-0,10	-0,06	-0,13
CUDEC	0,28	0,09	-0,06	0,07	0,03	0,11	-0,17	0,00	-0,19	-0,08	-0,10
DECCU	-0,17	0,17	-0,13	0,03	0,03	0,06	-0,05	-0,16	0,04	-0,11	0,14
DECSU	0,27	0,04	-0,08	0,06	0,02	0,17	-0,20	-0,12	-0,08	-0,07	-0,19
DECORG	0,10	0,08	-0,39	0,06	0,02	0,08	0,15	0,08	0,20	-0,08	-0,32
STARE	0,17	-0,05	-0,13	0,17	-0,01	0,24	-0,18	0,01	0,13	0,12	-0,28
DECIN	-0,09	-0,01	-0,27	0,04	0,12	-0,04	0,06	0,11	0,19	-0,01	-0,10
DECTRA	0,25	0,18	0,30	0,17	-0,22	0,31	-0,18	-0,02	-0,34	0,09	0,11
DECCLA	-0,09	-0,18	-0,08	-0,11	0,13	-0,09	0,02	-0,01	0,20	-0,17	-0,09
DECPAR	0,16	-0,20	0,05	-0,39	0,18	-0,10	-0,05	-0,06	-0,15	0,05	0,05
DECDEM	-0,09	0,13	-0,18	-0,20	0,18	0,00	-0,14	-0,11	0,02	-0,08	0,10
DECSTR	-0,09	-0,15	0,18	-0,02	-0,06	-0,16	-0,01	0,01	0,07	-0,05	0,00
DECCO	0,09	-0,36	-0,09	-0,04	0,02	-0,21	-0,04	-0,02	0,03	-0,08	-0,16
DECPLA	0,05	0,06	-0,37	-0,01	0,12	0,12	0,04	-0,08	0,19	-0,01	-0,23
DECSCH	-0,05	-0,04	-0,37	-0,14	0,24	0,04	0,12	0,13	0,37	0,01	-0,29
SCHCAP	-0,04	-0,05	-0,27	-0,01	0,12	-0,02	0,05	0,07	0,28	-0,10	-0,28
DECRES	0,01	0,10	-0,35	0,10	0,01	0,14	0,04	-0,12	0,23	0,01	-0,24
RESCAP	0,00	-0,01	-0,08	0,01	-0,03	-0,05	-0,02	-0,05	0,28	0,02	-0,28
IMPUP	0,12	-0,17	-0,22	-0,10	0,19	0,07	0,04	-0,11	0,18	-0,12	-0,30
IMPRE	-0,01	-0,09	-0,05	-0,08	0,02	-0,30	0,03	-0,02	0,16	-0,01	-0,14
DMPPA	-0,05	-0,19	-0,39	0,01	0,11	-0,21	-0,07	0,06	0,40	0,06	-0,33
DECCH	-0,03	0,12	-0,43	-0,01	0,04	0,11	-0,02	0,00	0,23	0,05	-0,19
IMPSU	-0,07	-0,08	-0,48	-0,04	0,12	-0,05	0,10	-0,03	0,36	0,04	-0,26
IMPRES	0,12	-0,07	0,05	0,21	-0,14	0,04	0,00	-0,04	-0,05	-0,01	-0,12
IMPPO	0,09	0,12	-0,31	0,17	-0,09	0,14	0,03	0,01	-0,07	0,02	-0,04
IMPUPD	-0,01	-0,14	-0,17	0,02	0,14	0,02	0,06	-0,02	0,30	-0,12	-0,31
BAREAU	0,06	-0,22	-0,29	-0,05	0,10	-0,03	0,03	-0,02	0,28	0,03	-0,31
IMPFU	-0,13	-0,06	-0,23	-0,05	0,10	0,13	0,00	0,12	0,35	0,00	-0,20
PE	-0,14	-0,05	-0,38	-0,18	0,22	0,10	0,02	0,10	0,50	0,04	-0,30
LEAPOS	-0,03	-0,18	-0,07	-0,01	0,01	0,13	-0,09	0,11	0,15	0,08	-0,09
LEAEX	-0,06	0,07	-0,36	-0,07	0,08	0,18	-0,02	-0,05	0,32	0,03	-0,20
GS	-0,10	0,03	-0,36	0,04	0,07	0,13	0,10	-0,01	0,42	-0,07	-0,28
STRAT	0,32	0,12	-0,45	-0,01	0,29	0,12	0,10	0,45	0,24	-0,13	-0,66
AGE	-0,73	0,08	0,18	-0,20	0,19	-0,10	0,15	-0,02	0,27	-0,24	0,48
LEATOT	-0,02	-0,10	-0,22	-0,05	0,03	0,08	-0,02	-0,02	0,28	0,07	-0,20

TEMP	GRO	PRO	FINCAP	FINIMP	COMPX	CULTA	CULTIN	CULTTO	CUMAG	CUMAI	CUDEC
1,00											
-0,49	1,00										
-0,57	0,56	1,00									
-0,11	0,21	0,19	1,00								
0,22	0,00	0,07	0,60	1,00							
-0,10	0,17	0,15	0,08	0,29	1,00						
0,06	0,16	0,20	0,22	0,26	0,22	1,00					
0,09	0,11	0,07	0,16	0,21	0,04	0,56	1,00				
0,09	0,10	0,18	0,24	0,24	0,11	0,77	0,54	1,00			
-0,04	0,13	0,11	0,18	0,07	0,07	0,52	0,43	0,61	1,00		
-0,03	0,09	0,16	0,15	0,02	0,05	0,44	0,36	0,46	0,66	1,00	
-0,04	0,30	0,15	0,14	0,09	0,16	0,23	0,17	0,19	0,30	0,27	1,00
0,01	0,17	0,17	0,06	0,09	-0,01	0,09	0,05	0,15	0,16	0,13	0,20
0,09	0,07	-0,02	0,06	0,13	0,19	0,08	0,04	-0,10	0,06	0,22	0,36
0,31	-0,08	-0,04	0,17	0,23	0,08	0,26	0,14	0,28	0,26	0,20	0,28
0,19	-0,12	-0,15	0,04	0,28	0,12	-0,07	-0,03	0,04	0,04	0,03	-0,02
0,18	-0,06	-0,03	0,26	0,40	0,08	0,09	0,10	0,18	0,11	0,13	0,08
-0,29	0,25	0,21	-0,08	-0,11	0,08	0,13	0,02	-0,05	-0,04	0,09	0,10
0,25	0,03	0,11	0,12	0,10	-0,02	0,13	0,02	0,17	0,13	0,08	0,15
-0,07	0,29	0,30	0,12	0,07	0,26	0,36	0,25	0,25	0,35	0,13	0,26
0,03	0,21	0,09	0,21	0,05	-0,06	0,21	0,09	0,14	0,05	-0,01	0,25
0,04	0,16	0,15	0,11	0,00	-0,24	0,11	0,06	0,20	0,07	0,04	0,17
0,10	-0,09	0,08	0,24	0,20	0,20	0,30	0,16	0,26	0,09	0,15	-0,05
0,25	0,09	-0,04	0,19	0,25	0,01	0,19	0,07	0,24	0,27	0,22	0,26
0,40	-0,10	-0,14	0,21	0,29	-0,01	0,21	0,06	0,25	0,12	0,04	0,13
0,32	-0,11	-0,13	0,08	0,13	-0,09	0,06	0,13	0,18	0,12	0,03	0,04
0,26	0,07	0,00	0,02	0,21	-0,14	0,02	0,07	0,04	0,13	0,12	0,21
0,28	-0,03	0,03	-0,21	0,03	-0,14	0,11	0,19	0,15	0,21	0,14	0,07
0,32	0,05	0,07	0,11	0,38	0,23	0,25	0,11	0,12	0,13	0,12	0,30
0,18	-0,06	0,10	0,04	0,14	0,10	0,17	0,15	0,29	0,08	0,09	0,06
0,40	-0,33	-0,20	0,10	0,23	-0,07	-0,06	-0,02	0,04	0,07	0,05	-0,06
0,24	-0,05	-0,14	0,18	0,19	-0,03	0,13	-0,06	0,10	0,06	-0,04	0,12
0,37	-0,15	-0,20	0,08	0,26	0,08	0,08	0,00	0,15	0,18	0,14	-0,04
-0,01	-0,08	-0,06	0,03	0,09	0,11	0,03	0,15	0,06	0,10	0,07	0,13
-0,04	0,02	-0,02	0,09	0,12	0,14	-0,02	0,11	0,00	-0,01	-0,05	0,12
0,38	-0,07	-0,14	0,05	0,29	0,04	0,09	0,10	0,10	0,11	0,07	0,21
0,35	-0,06	-0,01	0,07	0,20	0,07	0,04	-0,03	0,14	0,16	0,08	0,18
0,33	-0,12	-0,27	-0,03	0,23	0,03	0,06	0,12	0,05	0,07	0,01	-0,09
0,52	-0,09	-0,18	0,08	0,33	0,05	0,15	0,06	0,16	0,10	0,05	0,15
0,15	0,15	0,17	0,14	0,29	0,23	0,16	0,03	0,19	0,08	0,05	0,09
0,34	-0,02	-0,04	0,16	0,39	0,21	0,13	0,00	0,18	0,12	-0,03	0,19
0,47	-0,15	-0,22	-0,13	0,11	0,07	0,11	0,10	0,13	0,01	0,09	-0,03
0,46	-0,20	-0,22	0,22	0,30	0,04	0,23	0,13	0,20	0,04	0,14	0,22
0,03	-0,14	-0,19	0,01	-0,05	-0,20	-0,05	0,04	0,00	-0,09	-0,03	-0,27
0,29	0,02	0,01	0,11	0,32	0,24	0,14	0,05	0,19	0,16	0,03	0,16



[illegible]

[illegible]



[illegible]

## Appendix H

### Comments to NO answers

NO1 (NEJ, beslutet berör inte mig)

- marknadssegmentet ingår inte i mitt strategiska marknads område däremot tangerar det och vi har flertalet resurser som kompletterar deras kompetenser eller där vi kan dra nytta av fortsatta arbeten i kommande skeden i xxprocessen. Om jag uppfattade frågan korrekt så berör inte beslutet min verksamhet direkt, jag drar dock nytta av att kompetensen finns hos oss samt kanske bidrar i mindre utsträckning. Således blir min insats i din undersökning sparsmakad. Återkom om jag har missuppfattat något
- Ingen av ovanstående alternativ passar. Beslutet berör mig i högsta grad och jag kommunicerar det till medarbetare/nyanställda i egenskap av xx-handläggare, jag har dock inte fått uppdraget att genomföra beslutet.
- Anledningen till mitt nej är att trots att jag numera jobbar i den grupp som arbetar med xx- och xxutveckling i tidiga skeden så är det så att jag dels inte själv jobbar med den typen av projekt i särskilt stor utsträckning (jag driver mest projekt kring xx, xx och xx) och dels har jag bara varit den här gruppen i två månader (var innan i en annan grupp inom xx). När jag fastnade i frågeformuläret så pratade jag med controller XX och XX sa att jag var utvald att svara för att jag kanske ändå hade varit medveten om beslutet och jobbat med de här frågorna. Dock så är det så att jag under den tiden beslutet togs så var jag dels på väg tillbaka från en längre sjukskrivning och dels så arbetade jag då med helt andra frågor (xxstruktur, it-verktyg för dokumenthantering i xx), och var därför inte särskilt mottaglig och intresserad av den här typen av beslut och arbete. Därför tycker jag inte heller att jag är särskilt lämplig att svara på enkäten.
- Tillsattes som gruppchef hösten 2007, så därför har beslutet inte varit tydligt riktat till mig som chef utan berört mig som medarbetare.
- Beslutet bör mig inte eftersom jag inte ansvarar för inköp av truckar, däremot används dessa truckar av mig underställda. Men med tanke på svarsalternativen kan svaret bara bli enligt ovan.

NO2 (NEJ, jag har inte hört talas om beslutet men det berör mig)

- Nej, jag har inte fått till uppgift att genomföra beslutet, förmodligen beroende på att jag inte ingick i ledningsgruppen i början på 2008
- Uppbar en annan tjänsteroll vid tidpunkten för beslutet
- Jag kan inte se att detta beslut fattats. Dvs jag har inga noteringar om något beslut att XX skulle satsa speciellt på xx. Att koncernen har intresse i detta är mer självklart. Vi har talat om vindkraftsatsningar i norr, men det finns inget tryck i detta segment i Syd.
- Jag förutsätter att detta beslut är införlivat i våra mallar
- Jag vet inte om jag missförstått det, men jag har ej blivit tillfrågad angående detta beslutet. Jag blev informerad om att man skulle starta upp en verksamhet, men ej tillfrågad att driva ngt i denna fråga. Jag har inte fått till uppgift att genomföra beslutet, men blivit informerad att det var på gång. Jag har alltså hört talats om det, men inte deltagit i utvecklingsarbetet...vilket blir svarsalternativen då?
- När beslutet togs i företagsledningen den 20 maj 2008 var XX personalchef. Den 1 april 2009 så blev XX övergripande personalansvarig inom landleddningen i AB samtidigt fick jag ta över ansvaret som personalchef i ABsub. Jag har därmed inte medverkat i beslutet därav ovanstående grönmarkerade svar.

NO3 (NEJ, jag har inte hört talas om beslutet)

- Började januari 2007, känner inte till beslutet
- I frågeformulär 710301 ska jag kommentera beslutet "projektplaneringsverktyg". Det aldrig beslutats om något "projektplaneringsverktyg" på ledningsnivå (detta enligt vår controller XX). Har därför svårt att besvara ett frågorformulär avseende detta "beslut".
- Började januari 2007, känner inte till beslutet. Kontoret arbetade med Axx och Rxxx redan när jag började.

# Appendix I

Step I and II conclusions tested with step III results																			
a) New strength of CC: <b>Increased</b> <b>Confirmed</b> <b>Decreased</b>																			
Conclusions from Step I and II										Falsifications or verifications in Step III								New strength of CC a)	Reasons to estimation and remarks
ID	Formulation	Strgth	---	--	-	0	+	++	+++										
CC1	There is a potential for important improvements in implementation efficiency	S																<b>S</b>	The same estimated IE index as earlier
CC2	Corporate factors as formulated and shared values and needs as well as internal resistance and culture conflicts have impacts of good and poor implementation respectively	M																<b>W</b>	Corporate Culture doesn't matter according to LISREL solutions
CC3	Decision factors such as communication and clarity as well as available resources have impacts of good and poor implementation respectively	M																<b>S</b>	LISREL solution
CC4	Size of company does not matter with regard to implementation efficiency	M																<b>M</b>	TTURN has no impact on IE
CC5	Extreme profit situations (very poor or very good) do not lead to high implementation efficiency	W																<b>W</b>	TPR has no impact on IE
CC6	Executives estimate that successful implementation mainly depends on themselves and unsuccessful implementation mainly depends on subordinates	-																<b>O</b>	Not estimated
CC7	Value-driven leadership, a long period of CEO regime and a challenging economic situation in pair-wise combinations lead to a high implementation efficiency	W																<b>W</b>	Not estimated
CC8	An indistinct decision in a turbulent context may be well implemented in terms of goal satisfaction if the corporate culture is business- and action-oriented, supported by an attitude of "you are permitted to do mistakes", but the price is low process efficiency	W																<b>O</b>	Corporate Culture doesn't matter
CC9	An implementation task without an expressed purpose causes frustration and even resistance among the implementers. The implementation is delayed, even if supplementary information clarify the purpose and other vital conditions, leading to low implementation efficiency	W																<b>W</b>	
CC10	A decision made on false or insufficient premises causes poor goal satisfaction and low implementation process efficiency	W																<b>W</b>	DECCLA is strongly correlated with IE
CC11	A leadership, which builds on and utilizes a strong corporate culture and which focuses on human beings and result deviations, is more important than formal follow-up tools to manage a complicated implementation situation	W																<b>W</b>	DECCLA is strongly correlated with IE
CC12	Even if a decision has an evident goal and associated implementation plans, it is necessary to have defined roles and responsibilities supported by a coaching leadership during the implementation; this must be done in order to avoid poor implementation process efficiency, and not the least, a delay in the time schedule	W																<b>W</b>	Partly verified (focus on human beings and result deviation), partly falsified (culture and follow up)
CC13	A decision with content in conflict with the opinion of the implementer may have many difficulties to be overcome in order to be implemented	W																<b>S</b>	LISREL solution
CC14	A decision with goal achievement at a unpredictable future point of time, but with a need of immediate implementation, meets resistance and down-prioritizing among the implementers challenging the executive leadership	W																<b>W</b>	LISREL solution
CC15	A decision with content in conflict with the opinion of the implementer may have many difficulties to be overcome in order to be implemented	W																<b>W</b>	Not estimated
CC16	A decision with goal achievement at a unpredictable future point of time, but with a need of immediate implementation, meets resistance and down-prioritizing among the implementers challenging the executive leadership	M																<b>W</b>	Not estimated
CC17	Even if a decision is detailed with evident tasks and responsibilities, the implementation may be insufficient if there are direct effects on the private economy of the subordinates, and if the follow-up does not work	W																<b>W</b>	IMPRES doesn't matter according to LISREL solutions
CC18	A poorly prepared strategic decision built on perceived false premises and touching the entire, differentiated businesses causes resistance among implementers with consequences such as high implementation costs and even a risk of non-implementation	W																<b>W</b>	DECIN doesn't matter according to LISREL solutions
CC19	It is possible to make quite important changes in a decision during the implementation process if the decision is expected, demanded and desired by both the decision maker and implementers (decision target group), and the decision maker is involved in implementation; however, the changed decision causes a prolonged implementation period and therefore costs more than necessary, but gives an excellent goal satisfaction	W																<b>W</b>	LISREL solutions
CC20	A simple, operational decision, demanded by the organization and touching just internal routines, is successfully implemented even if the employees are not involved in the decision making process	W																<b>W</b>	Not estimated
CC21	If the implementers take part in the decision making process and the decision is demanded, the implementation goes smooth and easy even if the content of the decision is not exactly what was desired	-																<b>W</b>	Partly verified (decision maker involved), partly falsified or not estimated (the rest)
CC22	In a complex context, a strategic decision containing another solution for solving the same problem needs a detailed implementation plan with top management engagement in the execution phase and frequent follow-up for successful implementation	W																<b>W</b>	DECDEM takes place in LISREL solutions and the type of the decision doesn't matter
CC23	An operational decision, which is modified/changed during implementation due to new circumstances, causes decreases in implementation process efficiency and results in long term effects on corporate culture	-																<b>O</b>	Partly verified (decision demanded), partly falsified (participating in decision making process) or not estimated (the rest)
CC24	A decision, which the implementers recognize by its type and characteristics, is well implemented even if the implementers have not participated in the decision making process	W																<b>W</b>	Not estimated
CC25	A decision with a target group of subordinates achieves rapid goal satisfaction by putting more resources than strictly necessary into the implementation process (=lower efficiency), which in the long term may facilitate the implementation of a repetitive decision	W																<b>W</b>	A complex original formulation but the general meaning is covered by LISREL solutions
CC26	When a decision is prepared by the implementers and it is a confirmation of what they desire, the probability of both full goal satisfaction and excellent implementation process efficiency is high	-																<b>O</b>	Not estimated
CC27	A decision with a target group of subordinates achieves rapid goal satisfaction by putting more resources than strictly necessary into the implementation process (=lower efficiency), which in the long term may facilitate the implementation of a repetitive decision	W																<b>S</b>	LISREL solutions
CC28	A decision with a target group of subordinates achieves rapid goal satisfaction by putting more resources than strictly necessary into the implementation process (=lower efficiency), which in the long term may facilitate the implementation of a repetitive decision	W																<b>W</b>	
CC29	When a decision is prepared by the implementers and it is a confirmation of what they desire, the probability of both full goal satisfaction and excellent implementation process efficiency is high	-																<b>W</b>	Not estimated
CC30	When a decision is prepared by the implementers and it is a confirmation of what they desire, the probability of both full goal satisfaction and excellent implementation process efficiency is high	-																<b>W</b>	DECDEM is correlated with IE

CC25	A top management intervention in an on-going implementation process can sharpen the implementation efficiency in the actual case but the long term effects on other implementation processes are difficult to predict	-						x		W	LISREL solution demonstrates the positive effects of support
CC26	A decision and its implementation is often a story of complexity and multiplicity in a retrospective examination where the conditions and the results are situational	M							x	S	6.2: "...every single decision and its implementation conditions are unique.
CC27	An implementation of a decision built on the specific mega corporate culture (leadership style, corporate culture, corporate profile) improves the implementation efficiency in some but not all decision cases; the significance of the mega corporate culture lies in the existence (scope and penetration) sooner than in its content	M		x						0	Corporate Culture doesn't matter according to LISREL solutions
CC28	Both decision makers and implementers estimate the implementation efficiency (GS and PE) situationally and independently of their estimations of corporate culture	W				x				W	Not estimated
CC29	A situational leadership characterized by engagement and staying power overcomes hesitations and resistance among implementers and therefore it increases the implementation efficiency	W							x	S	LISREL solutions
CC30	The participation of implementers in the decision making process, even if just to a limited extent, improves the implementation efficiency according to the estimations of both decision makers and implementers	W	x							0	LISREL solutions
CC31	Decision makers and implementers are essentially concordant in their estimations of goal satisfaction as well as other model variables except leadership style	W				x				W	Not estimated
CC32	A strong corporate culture forces a high number of concordant opinions between decision makers and implementers of all model variables except leadership style	-				x				0	Not estimated directly but Corporate culture doesn't matter
CC33	The implementer evaluates regularly the implementation mission and sometimes does informal or formal planning, which is certainly the case if the decision is demanded or recognized	W				x				W	Not estimated
CC34	The implementer behavior seems to be situational in terms of evaluation, planning and acting without any stepwise process detected	M				x				M	Not estimated
CC35	Goal satisfaction and process efficiency are estimated independently of each other	-							x	S	LISREL solutions
CC36	In a corporate culture in change the decision makers have a more positive picture than implementers regarding decision factors as well as implementation efficiency	W		x						0	Corporate Culture doesn't matter according to LISREL solutions
CC37	Executives estimates in general goal satisfaction to be more successful than process efficiency	-				x				0	Not estimated
CC38	Strategic decisions are perceived as more complex than operational decisions, which causes lower goal satisfaction and process efficiency compared to operational decisions	W	x							0	Decision type doesn't matter
CC39	Decisions aimed for internal target groups are implemented more efficiently than decisions aimed for customers	W	x							0	Decision type doesn't matter
CC40	The implementation efficiency is not affected by whether a decision is demanded or not	M		x						0	DECDEM matters
CC41	Decisions recognized by the implementers are implemented with a better result than decisions that are not recognized	-						x		W	DECPAR matters
CC42	An implementation follow-up plan gives increased goal satisfaction and process efficiency according to the opinions of implementers, in contrast to the opinions of decision makers	-						x		W	Partly verified (follow up plan), partly not estimated (implementers versus decision makers)
CC43	Small decision scope gives increased goal satisfaction and process efficiency according to the opinions of decision makers, in contrast to the opinions of implementers	-								0	Not estimated
CC44	A personally transmitted decision to implement does not confidently lead to a higher goal satisfaction and process efficiency, compared to a non-personally transmission	-	x							0	The reverse according to the impact of DECTRA
CC45	The perceived and interpreted purpose of the decision to implement influences the attitudes and behavior of the implementer causing effects on implementation efficiency	-							x	M	The importance of DECCLA
CC46	An implementer's resistance against the implementation of a decision may occur if the effects do not affect others and the personal risk of sanctions is small	W				x				W	Not directly estimated but LISREL solutions "go in the direction"
CC47	A contemporary presence of non-directive leadership style, a strong corporate culture and a profitable company situation give high implementation efficiency; the conclusion is valid also for separated goal satisfaction and process efficiency as well as for just implementers	W		x						0	LISREL solutions do not contain the relevant variables
CC48	If the implementation context is simple, it is a sufficient condition for high implementation efficiency; the conclusion is valid also for just implementers	-				x				0	Context matters but not as the only condition; opinions of decision makers not estimated
CC49	A combination of clear implementation profile and simple implementation context is one way to high goal satisfaction as well as high process efficiency; for the latter, there is also another way, namely the implementers' participation in the decision making process; the conclusions are valid also for just implementers	W				x				0	LISREL solutions show other combinations > conclusion must be reset
CC50	The preliminary implementation model is not falsified by multivariate estimations but has a weakness regarding the significance of some variables	S				x				0	LISREL solutions show other combinations > conclusion must be reset
CC51	The preliminary implementation model for implementers is more simple than for decision makers: it excludes the measurement variables sales, profit, decision type and scope but includes participating in decision making process; weakness regarding significance of some variables has been observed	S				x				0	LISREL solutions on't compare implementers and decision makers; conclusion must be reset

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