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From Strategy Implementation to Strategy Adaptation

Beatrice Darrell and Sofia Hallersbo

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Beatrice Darrell

MSc. Management. Graduate School, School of Business, Economics and Law, University of Gothenburg

Sofia Hallersbo

MSc. Management. Graduate School, School of Business, Economics and Law, University of Gothenburg

Abstract

A strategy will not automatically create value unless it is transformed into practice throughout the organization. Drawing on strategy-as-practice, which focuses on how people do strategy, this paper shows how an organizational unit interprets and transforms corporate strategy into local practice by doing strategy adaptation. This strategy adaptation is done in terms of filling the local strategy implementation with content and activities as well as continuously prioritizing what parts in the implementation to focus on and when. As this adaptation is dependent on the corporate context, the paper shows how the corporate business performs the initial translation of how to implement the corporate strategy. In turn, the translation and thus the strategizing within the local organizational unit is limited to what the corporate business translates. In order to illustrate this, focus has been on the Group IT unit within the Volvo Car Corporation in Gothenburg, Sweden. Hence, it is illustrated how a strategy implementation is a process of translation, which results into strategy adaptation. By combining strategy-as-practice with translation theory this paper contributes to a greater understanding of how strategy implementation is managed in practice.

Keywords

strategy implementation, strategy as practice, translation, local practice, adaptation

Introduction

Regardless of whether organizations want to generate higher profits or increase efficiency, organizations have ambitions and stated goals for what they wish to achieve. In order to manage this, strategies are usually developed to describe a future position where to be as well as a plan of how to reach this position. Hence, strategies are the mean for organizations to reach a unique and

valuable position (Porter, 1996). However, regardless of how well formulated a strategy is, it will not automatically create value unless it is transformed into practice and implemented throughout the organization. More or less all organizations struggle with the creation and execution of strategies. To "formulat[e] strategy is difficult. Making strategy work – executing or implementing it throughout the organization – is even more difficult" (Hrebiniak, 2006, p. 12). Many strategies, maybe most of them, never get implemented as they were intended (Mintzberg, 1978).

During the last decades, strategy as a research area has partly shifted in focus from the initial idea in the 1960s of strategy as planning techniques, to an organizational view on strategy as policy in the 1970s (Whittington, 1996). In the 1980s, when organizations started to identify an ongoing need for strategic change and performed such change, researchers addressed strategy as a process (ibid.). In order to understand the human actions in the construction of strategy, strategy research as in particular strategy-as-practice (SaP) has recently shown an increasing interest in what people actually do (Whittington, 2006). Thus, the SaP research focuses on strategy as something people *do* (Jarzabkowski, Balogun & Seidl, 2007; Jarzabkowski & Spee, 2009), compared to the traditional view in which an organization *has* a strategy (Whittington, 2006). In other words, SaP focuses on how strategy is formulated and implemented (Whittington, 1996). By studying strategy as a practice, a new direction in strategy research emerges (ibid.). Further, research studies regarding strategy that consider individuals in the strategy making usually focus on top managers (Jarzabkowski & Spee, 2009). In comparison, SaP studies, according to Vaara and Whittington (2012), start to consider a wider range of actors in strategy, for example, the importance of middle managers as creators, interpreters, and communicators of strategy. Understanding about how other organizational actors affect strategy is however still limited (Vaara & Whittington 2012).

In regards to the formulation and implementation of strategies, i.e. doing strategy, organizations need to identify and adapt relevant knowledge and ideas. Idea spreading and adaption of ideas is traditionally discussed in management studies in terms of diffusion (Czarniawska & Sevón, 2005; Hwang & Suarez, 2005), see for example Levitt and March (1988). However, compared to translation theory in which translation is seen as an active process of reception, diffusion implies passive receivers (Hwang & Suarez, 2005). Usually translation has been associated with translation of literary texts, however it also refers to transformation and transference of ideas and concepts, hence translation beyond the language (Czarniawska & Sevón, 2005). In order to investigate how ideas transform between different places, translation theory is thus an appropriate theory to use.

Drawing on SaP, which allows us to study how people do strategy, we argue that strategy implementation is a process of translation. When implementing strategies each organizational unit within an organization often has its own goals, at the same time instructions can be specified from the top. Thus, this paper aims to explore how an organizational unit interprets and transforms corporate strategy into local practice. To address this aim SaP needs to be combined

with translation theory. SaP focuses on how people do strategies in practice, however as this is based on how ideas are translated from one place to another, translation theory is required. In order to study this, the Volvo Car Corporation (Volvo Cars) and in particular the Group IT unit in Gothenburg, Sweden, has been in focus. As Volvo Cars was recently acquired, the new conditions in terms of ownership and being a standalone company resulted in a new corporate strategy being implemented. In turn, the Group IT unit is currently implementing a new IT strategy based on the corporate strategy, hence this is an appropriate practical example of how a corporate strategy is implemented into a local context.

The findings in this paper illustrate how an organizational unit interprets and transforms corporate strategy into local practice by doing strategy adaptation. This strategy adaptation is done by filling the local strategy implementation with content and activities as well as continuously prioritizing what parts in the implementation to focus on and when. As this adaptation is dependent on the corporate context, this paper shows how the corporate business performs the initial translation of how to implement the corporate strategy, which in turn limits the translation and thus the strategizing within the local organizational unit. The findings hence demonstrate how strategy implementation is a process of translation, which results into strategy adaptation. Thus, the paper contributes to a greater understanding of how strategy implementation is managed in practice by combining SaP with translation theory. In this paper the outline is structured as follows: At first, research regarding strategy making, SaP, and translation theory is presented. Secondly, the methodology used to conduct this paper follows, which addresses the case company, the research design and collection of field material as well as how the field material has been analyzed. Next, the case of strategy implementation in the automotive industry is presented, where the setting about how the new conditions and hence a new corporate strategy for Volvo Cars resulted in a new IT strategy within Group IT first is presented. This is followed by how the IT strategy implementation translates into local practice by strategy adaptation. Based on the empirical findings and the theories presented, an analytical discussion follows. Finally, concluding and contributing remarks as well as suggestions for further studies are presented.

Strategy making

The term strategy can be defined in many different ways, one of the most commonly used definitions is Chandler's (1962): "Strategy can be defined as the determination of the basic long term goals and objectives of an enterprise, and the adoption of courses of action and the allocation of resources necessary for carrying out these goals." (p. 15). However, Mintzberg (1978) argues that this type of common definition considers strategy as a deliberate plan formulated in advanced for the future. He claims that plans are rarely implemented as intended, strategies rather emerge when being realized (Mintzberg, 1978). That is, strategy formulation and strategy implementation is not a linear process (Clegg, Carter, Kornberger & Schweitzer, 2011). Sometimes the formulation might follow the implementation rather than the other way around, thus instead of setting directions for the implementation, the strategy formulation can be

used to legitimize decisions for the directions taken (Clegg et al., 2011). Moreover, decision making is an essential part of the strategy making since one needs to understand how decisions are made in order to understand strategy making (ibid.). Traditionally, strategy making has been described as a logical and rational process which is perfectly organized (Carter, Clegg & Kornberger, 2008). In other words, Ansoff (1965) claims that strategy making is a matter of rational planning. According to rational planning, a decision regarding what seems to be the most optimal solution is made based on rational choices in which all relevant information is considered (Carter et al., 2008). This solution is further implemented top-down in an organization (ibid.). The view of strategy making as rational has however been questioned. Simon (1979) claims that decisions cannot be made based on perfect rationality, decisions are rather based on bounded rationality. It is not possible to consider all information that exists or to make perfect evaluations based on that information, hence strategy making is characterized by bounded rationality (Simon, 1979).

In strategy making, Mintzberg and Waters (1985) distinguish between deliberate and emergent strategies, which can be considered as two opposite end-points in strategy. Deliberate strategies are well articulated and predetermined, where outcomes are communicated before being implemented (Clegg et al., 2011). Moreover, Clegg et al. (2011) claim that a deliberate strategy holds a tight and direct control of the implementation. As deliberate strategies are considered to be realized as intended (Mintzberg & Waters, 1985), emergent strategies are in contrast patterns of converging actions and ideas (Clegg et al., 2011). Further, emergent strategies are realized without predetermined intentions (Mintzberg & Waters, 1985), and adapted to current circumstances (Clegg et al., 2011). Mintzberg and Waters (1985) however state that organizations are unlikely to have a strategy being purely deliberate or purely emergent. Henceforth, Mintzberg and Waters (1985) developed a classification of 8 various characteristics of deliberate and emergent strategies, see Mintzberg and Waters (1985). One of these 8 classifications is the process strategy, which is a combination of deliberate and emergent features, characterized by a leadership control of the strategy process while other actors formulate the content. In this way the strategy is indirectly influenced, for instance instead of using boundaries and/or targets, the staffing might be controlled by the leadership (Mintzberg & Waters, 1985).

Strategy as practice

The concern of the theoretical gap in terms of what people are supposed to do and what people actually are doing induced the SaP approach (Jarzabkowski, 2004). The SaP research is closely related to the tradition of strategy as a process (Whittington, 2007). However, in comparison, strategy researchers in the process approach are concerned with how organizations identify a need for strategic change and then perform it (Whittington, 1996), while SaP is focused on everyday activities in the strategy making (Whittington, 2003). In practice theory there is a social concern of how practices for example are viewed as shared understandings, procedures and language (Whittington, 2006). According to Nicolini (2013), practices are contingent and will

not be understood without referring to a particular time, context or place. In relation, the strategy practice perspective is concerned with existing and situated activities, which continuously are under construction (Jarzabkowski, 2005; Whittington, 2003). Such activities are generating outcomes in terms of realized strategies (Jarzabkowski, 2005).

Within SaP, strategy is viewed as a practice of how people do strategy (Whittington, 1996; 2003; 2006; Johnson, Melin & Whittington, 2003; Jarzabkowski, 2004). The focus is hence assigned to how people act and interact when doing strategy (Whittington, 1996). The SaP research addresses three concepts: practitioners, praxis, and practices (Jarzabkowski 2005; Whittington 2006; Jarzabkowski & Spee, 2009). The actors involved in the work of doing strategy are called practitioners, and these practitioners are performing the activities in the strategy making (Whittington, 2006; Vaara & Whittington, 2012). What the practitioners do in practice is referred to praxis, and the concept practices addresses shared understanding and routines of behavior (Jarzabkowski 2005; Whittington 2006; Jarzabkowski & Spee, 2009). Further, Whittington (1996) and Jarzabkowski (2005) argue that a strategy is implemented by the work of strategizing through talk and meetings, as well as when technologies and tools are used. This activity-based approach in SaP, which focuses on interactions in the day-to-day activities, constitute a micro-perspective on strategy (Johnson et al., 2003), in which the interactions turn strategy into practice (Whittington, 2007). Strategy research has mainly focused on the macro-level perspective and therefore neglected human actions' impact upon strategies (Jarzabkowski et al. 2007; Jarzabkowski & Spee, 2009). Within the area of SaP there is however an interaction between the micro-perspective and the macro-perspective (Mantere, 2005), where it is acknowledged that the micro-perspective in terms of what people do is influenced by the social context in the macro-level (Whittington, 2006; Jarzabkowski, 2005).

The term practice can be interpreted variously, but is most commonly recognized as what people do with the resources they use in their day-to-day lives (Whittington, 2003). It is hence argued that "'[s]trategizing' refers to the 'doing of strategy'" (Jarzabkowski et al., 2007, p. 8), and that the SaP field is concerned with questions regarding: "who does it, what they do, how they do it, what they use, and what implications this has for shaping strategy" (Jarzabkowski & Spee, 2009, p. 69). In order to understand the practice of doing strategy when translating a corporate strategy into local practice, the following section will present translation theory.

Translation theory

Regarding the possibility to translate an idea from one context to another without changing essential parts of the content, Røvik (2008) points out that some claim that ideas are universal and therefore possible to translate between different contexts. While Czarniawska and Sevón (2005) claim that "a thing moved from one place to another cannot emerge unchanged: to set something in a new place is to construct it anew." (p. 8). In other words, ideas cannot be translated from one context to another without changing essential meanings. When ideas are translated into a field or organization, they encounter a complex context with physical things,

formal structures, routines, informal cultures, and different interests etc. (Røvik, 2008). Words and images cannot however move to a new context without being materialized since only things can be moved in time and space (Czarniawska, 2002; Czarniawska & Joerges, 1996). According to Czarniawska and Joerges (1996) materialization is done by turning ideas into actions or objects, for example a book or a picture. Moreover, the idea itself can also contain several different meanings (Hwang & Suarez, 2005). Hedmo, Sahlin-Andersson and Wedlin (2005) argue that most ideas only consist in the form of oral communication. Thus, ideas can transform and be materialized very differently in various contexts, resulting in local versions of the original idea in order to fit the specific circumstances (Hedmo et al., 2005; Sevón, 1996). Czarniawska (2005) describes this localization as a local identity created according to a global concept. Since an idea often is transformed to an object and/or action and then again to other ideas, ideas go through a lot of different transformations, and materialization becomes an ongoing process (Czarniawska & Joerges, 1996).

There are usually a lot of different actors involved when ideas are translated and materialized, who will interpret ideas differently (Hwang & Suarez, 2005). Powell, Gammal and Simard (2005) further argue that different people with different interests might be involved in the translation, resulting in that ideas are frequently changed. Latour (1986) exemplify this: "each of these people may act in many different ways, letting the token drop, or modifying it, or deflecting it, or betraying it, or adding to it, or appropriating it" (p. 267). Another thing to consider is what the purpose of the translation is, since translations are not always done in order to reproduce and recreate, the original idea might only be used for inspiration (Røvik, 2008).

When translating an idea in order to fit the context, it may to some degree be necessary to adjust what is being translated, this can either be done by adding or subtracting content to the idea being translated (Røvik, 2008). Further, Røvik (2008) argues that translations can be distinguished between intentional and unintentional. Regarding the intentional he states three types of translation motives. First, translation can be a deliberate action in which the aim is to create a local version. Second, translation can be conducted in a context of contradicted interests which influences the translation in a specific direction. Third, translations can be motivated by unspoken considerations to achieving symbolic and/or prestigious results. However, translations are in many cases done unintentionally, i.e. what is being translated is changed without any actors' intention. A reason for this can be that the actors involved are unintentionally affected by the context (Røvik, 2008).

Methodology

Case company

The company of focus has been the Volvo Car Corporation (Volvo Cars), and in particular the Group IT unit when collecting the field material. As a multinational corporation operating in the automotive industry, Volvo Cars launched their first car in Gothenburg, Sweden, 1927 in the ownership of AB Volvo (Volvo Cars, 2014). In 1999, Volvo Cars was acquired by the American

Ford Motor Company (Ford) to later become separated and acquired by the Chinese Zhejiang Geely Holding (Geely) in 2010 (ibid.). The new conditions resulted in a new corporate strategy. In turn, as Group IT has transformed the corporate strategy into a new IT strategy and currently implements this strategy it is an appropriate practical example for this paper. Today, Volvo Cars' major markets are in Sweden, Germany, the United States, the United Kingdom and China, and in 2012 the company had a global sale of 421.952 cars (Volvo Cars, 2014). Volvo Cars employs about 26.000 people worldwide, of which, 12.000 to 13.000 are operating in Gothenburg, Sweden (Interview with top manager, Group IT).

Research design and collection of field material

In order to study how an organizational unit works with strategy implementation, a qualitative case study was used for collecting the empirical material. The strength of this approach is in the ability to obtain a detailed understanding of a situated phenomenon (Silverman, 2011). Qualitative methods are further suitable when studying how people interact with each other in a specific setting, and when asking 'what' and 'how' questions (ibid.). In order to gather the required material, 18 interviews have been conducted and several documents examined. It is beneficial to combine the two qualitative methods of interviewing and examining documents since there might be a difference between what people say and what is written. Hence, various forms of primary data have been used and compared.

Interviewing is an appropriate method to use to gather data about people's attitudes and motives, as well as for providing detailed examples of how the employees within Group IT are working with the strategy implementation. Interviews provide answers based on how each interviewee perceives and interprets the world (Czarniawska, forthcoming). However, since this paper investigates how interpretations result into actions, i.e. how strategy is done in practice, interviews are suitable. The interviews took place at Volvo Cars' headquarter in Gothenburg, Sweden, during approximately one month. Semi-structured interviews were conducted and lasted between 30 minutes and 1 hour. In order to get an understanding of nuances and details of day-to-day work at the field, semi-structured questions were appropriate to create a greater understanding of why a strategy is executed in a certain way. In a semi-structured interview the interviewer has a list of questions concerning specific topics, however the interview might not follow the outline, questions that are not included in the list might be asked depending on the answers provided by the interviewee (Bryman & Bell, 2011). The interviewees thus had a lot of flexibility in how to reply, and depending on the direction of the answers we asked sub-questions. All interviews except one, which was done in English, were done in Swedish in order for the interviewees to be able to fully express themselves. The focus for the interview questions was on why the new IT strategy was developed, how it was done, and how the interviewees have been and are involved in the strategy implementation. Followed by questions concerning how the formulated IT strategy is translated into practice as well as questions regarding changes of the strategy and the implementation over time. Hence, it has been beneficial to study an ongoing strategy implementation since it was easier for the interviewees to relate to something that is

ongoing compared to talking about strategy implementation in general.

In order to find suitable employees to interview we had a contact person at Group IT who helped us based on his own knowledge and by consulting other people who are familiar with the IT strategy implementation. Gradually we also requested to interview employees who we understood have an important role within the implementation. In addition, we contacted a few employees by ourselves using the snowball method, meaning that after meeting the initial employees we asked these employees to help us by suggesting other employees suitable for our research (Bryman & Bell, 2011). Four introducing interviews were done in order for us to create an initial understanding of the strategy implementation. In addition, we participated in two meetings, each around 30 minutes, with one employee in each. In the first meeting we received a short presentation about two big surveys that are conducted each year within the entire Volvo Cars. In the second, we discussed and asked for clarification about the corporate strategy. Of the 18 interviews conducted, 12 of the interviewees are employees within the IT management team at Group IT. One interviewee was interviewed twice due to his key position within the implementation of the IT strategy. These employees, as well as another employee who is not involved in the management team, were chosen as they are involved in the transformation program for implementing the IT strategy. These interviewees are either involved in the construction of the transformation program, the department Business Improvement Office, or in various roles in the program, such as a theme sponsor, theme lead, module sponsor or module lead, these roles are described in the empirical findings. Moreover, four employees who are not directly involved in the transformation program were also interviewed, one of them is not part of Group IT but in the corporate management team. We aimed at interviewing different roles within the transformation program as well as employees not involved in the program in order to obtain different views about the IT strategy implementation.

All interviews have been audio-recorded and fully transcribed as soon as possible after each interview in order for us to create an accurate analysis of the field material. Recording is not only useful for remembering what people say, but also for remembering how people say something (Bryman & Bell, 2011). Nevertheless, capturing the non-verbal features such as body language is a challenge (Czarniawska, forthcoming). Further, even though we have tried to be objective when asking questions and analyzing the data, the study is inevitable affected by our own interpretations.

In addition to the interviews, organizational documents have been reviewed. Some documents have been gathered from the public domain such as the annual report from 2012, press releases and reports from Volvo Cars' homepage, however the majority of the documents are for internal purpose and have been provided to us by the interviewees. The internal documents consist of organizational charts, PowerPoint presentations, summaries of surveys, and articles posted on the intranet. This type of documents have been valuable for our study since they provided us with descriptions of the corporate strategy, the IT strategy and the implementation as well as insight into past decisions and actions. When we assessed the documents we tried to consider to whom

the documents are directed, by whom, and what the purpose of these documents are, since this affects the content and structure (Silverman, 2011). Readers interpret documents differently, some might passively agree to the content while others might not believe or agree with it (Bryman & Bell, 2011).

Analysis of field material

The field material has been analyzed by following the approach of grounded theory, introduced by Glaser and Strauss (1967). The collected data is codified and then categorized, where the categorization is based on relations, similarities and differences between concepts (Czarniawska, forthcoming; Martin & Turner, 1986). When categories have been created, a comparison is made to search for connections between categories (Czarniawska, forthcoming). Further, Czarniawska (forthcoming) holds that the precise design of the research study should not be defined at the outset when applying grounded theory, the design will rather constantly change during the research process. The first interview is compared to the second one in terms of similarities and differences. In the next step the two first are compared to the third, and so on (Czarniawska, forthcoming). Thus, collection of data, classification, and interpretation are done simultaneously (Glaser & Strauss, 1967; Czarniawska, forthcoming). By constantly comparing the material, it allows the researcher to discover which theory will be useful when addressing the study (Martin & Turner, 1986). As the method of semi-structured interviews tends to include a large amount of data, grounded theory is an appropriate approach to sort and analyze such amount of data (ibid.). In accordance with grounded theory, the collected material in this paper was coded into concept cards in an ongoing process as the interviews preceded and organizational documents were analyzed. Simultaneously theories were studied in order to fit the collected material. The empirical data has continuously been reviewed and coded into about 35 concept cards. The concept cards were further interpreted in regards to similarities and differences, which turned into 8 categories. As we henceforth compared the 8 categories in terms of interpreting similarities and differences, the collected data resulted in 6 categories. In turn, these 6 categories are presented in the next section 'The case of strategy implementation in the automotive industry', which regards the empirical findings. The first category is presented in the 'Setting', followed by the 5 main parts: 'Managing strategy implementation by using a transformation program', 'The modules' objectives influence how the modules are managed', 'In order to adapt the strategy implementation, modules are prioritized', 'Communicating the progress of the strategy implementation', and 'Modules are closed as the strategy implementation proceeds'.

The case of strategy implementation in the automotive industry

Setting

When Volvo Cars was acquired by Geely in 2010 and thereby separated from Ford, new conditions were created for the company. In the ownership of Ford, Volvo Cars was integrated as a division and provided with strategies of how to govern the company. However, when Geely acquired Volvo Cars the situation changed and Volvo Cars became a standalone company. In

turn, Volvo Cars was in need of a new corporate strategy. In addition to a changed ownership, other factors contributing to a new corporate strategy was a rapid shift in the market situation from having major losses to making profits, and China becoming the second domestic market. The most evident difference in the Volvo Cars' corporate strategy between being owned by Geely compared to Ford is the change from having a cost-driven focus to a premium-pricing driven focus. The new corporate strategy 'Designed Around You' consists of the vision "To be the world's most progressive and desired luxury car brand" and the mission "Our global success will be driven by making life less complicated for people, while strengthening our commitment to safety and the environment". Thus, in 2020 Volvo Cars aims to achieve the key objectives: 'provide cars people want', 'be a lean nimble company', 'have a top tier premium auto brand perception', and 'be the employer of choice' which will result in selling 800.000 vehicles globally and having a top industry return on invested capital (ROIC).

Due to new conditions shown, Group IT within Volvo Cars was required to make decisions regarding what Group IT as an organizational unit needed to do in order to contribute to the corporate business. In turn, the new corporate strategy resulted in Group IT making a breakdown of the corporate strategy and transformed it into a new IT strategy. In the ownership of Ford, Ford supported not only the corporate business but also the IT unit in terms of strategies as well as global agreements with suppliers. Today, in the ownership of Geely, Group IT themselves needs to obtain this. Further, the new IT strategy refers to the entire corporation of Volvo Cars, which in comparison requires a changed mentality and structure since there used to be two separate IT strategies, one for Group IT and one for the corporation. The IT unit has previously been considered mostly as a cost and as a supplier of applications and infrastructure, while IT today in the ownership of Geely rather is a strategic part in the corporation. Thus, the IT vision is "IT is a competitive advantage for Volvo Car Corporation", which will be managed by effectively support the corporation with IT service and IT support. In addition, to contribute to the Volvo Cars, Group IT will also 'increase consumer loyalty', 'strengthen dealers', 'improve operational efficiency', and 'improve time to market'. The IT strategy further involves the three areas technology, application, and information.

The strategy implementation described in the following section and analyzed in this paper particularly concerns Group IT. Group IT approximately employs 450 employees and 300 consultants worldwide, of which approximately 250 are operating in Gothenburg, Sweden. At the point of time, Group IT consists of 10 departments.

Managing strategy implementation by using a transformation program

Group IT's new IT strategy, which is based on the new corporate strategy, is implemented through a transformation program formulated by the IT management team. One interviewee points out the purpose of the program: "The transformation program should enable the journey which the strategy has set the direction for". The transformation program started in the beginning of 2012 and aims to continue until year 2020. This long term plan is divided into three stages,

with the first stage in 2012-2013 followed by the second stage in year 2014-2015, and the final stage in 2016-2020. What Group IT aims to do each year in order to reach the targets of 2020 is based on the corporate business' yearly plans. The corporate strategy is being implemented by the use of change themes, which is why Group IT also is using change themes. The change themes are based on Group IT's long terms objectives which in turn are based on, and should support, Volvo Cars' long term objectives. The transformation program consists of 5 change themes and each theme consists of 3-4 modules, which have a more narrow scope on what to achieve within the change theme, in total 19 modules. Each theme has a theme sponsor and a theme lead, and each module has module sponsor and module lead. The 19 modules are managed as 19 different projects, each module has a project group, project plan, time schedule, and reports to the steering committee. The theme lead and module lead have a role corresponding to a project leader, while the theme sponsor and module sponsor have a role corresponding to a sponsor.
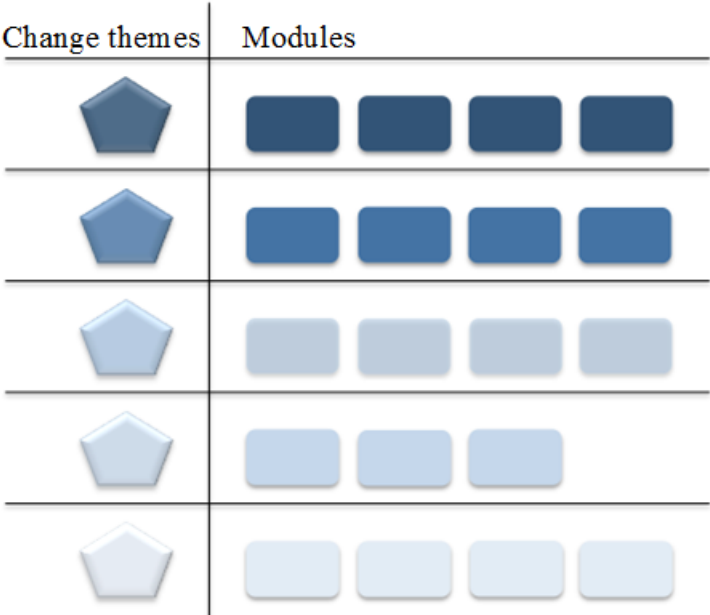
Figure 1. Transformation Program
Re-created structure of Group IT's transformation program.

The transformation program includes a steering committee, which basically consists of the entire IT management team. Because of this, almost every department within Group IT has its top manager involved in the transformation's steering committee. The steering committee meets once a month to discuss the status of the transformation program. Most of the managers are also directly involved in the transformation program by being in charge of a theme or module. The sponsors are from the IT management team and the theme leads are from a department within Group IT called Business Improvement Office (BIO). On the other hand, almost all of the module leads are not managers or trained to work as project leaders. One of the interviewees comments: "it's not possible for someone external to step in and believe that they can manage a

module, you need to have knowledge about the processes, the organization and its history". Thus, the interviewee expresses the importance of knowing how things work internally. About 50 employees from Group IT are directly involved in the transformation program. Sometimes external actors are involved as well, these actors are often consultants but they can also be employees from other organizational units within Volvo Cars.

In order to secure and manage the transformation program, the department BIO was established. BIO reports the status of the transformation program to the steering committee and makes sure that each theme and module is progressing. Today five employees are working in BIO, however the composition has varied over time. BIO has two formal meetings each week. In one of them the progress of the modules and dependencies between modules are discussed as well as what issues that should be discussed during the next steering committee meeting. The focus in the other meeting is on discussing what goes on in the rest of the company.

The modules' objectives influence how the modules are managed

As the transformation program includes 19 modules in terms of 19 different projects, the module groups, leads and sponsors work differently due to variations between the modules in terms of scope, delivery and timeframe. How each module is managed is thus an adaptation of its characteristics. Some modules for example have a very long timeframe, around 10 years, while other modules might operate during 1 year, different ways of working is hence required. The difference between the modules also results in that some of the groups meet on a regular basis, and some on a more irregular basis, some groups work full time in the modules while other might only work one hour per week.

All modules are assigned a target state and key objectives. However, there are not many directives or details of how to manage the modules from either the steering committee or the sponsors. It is rather up to each module lead in collaboration with the module group to decide how the module should reach its objectives. One of the interviewees explains the challenge of working like this:

> We formulated the aims for the modules on a very high level. However, when it then is up to every module group to interpret this and try to figure out what they are supposed to do it can be questioned if the original ideas have changed since they were developed on such a high level.

Some deliveries from the modules are very specific while other deliveries can be more about changing a mindset. A delivery can for example be about changing a process, as one of the modules had the objective to deliver a framework for handling risks, and another module delivered a language policy. Some modules have the objective to establish new departments while other focus more on establishing new ways of working or new roles and then making sure that people understand the reasons for this. One employee remarks: "you need to accept that it takes time, such changes cannot be made over one night". As the implementation of the IT

strategy includes changes in terms of ways of working and mindset, a long term perspective is required.

Cross functional staffing in the modules

When the transformation program was introduced all departments were urged to be involved and to nominate people to take part in the modules. About 3 to 7 employees are working actively in each module, sometimes it can even be up to 12 employees involved. However, the required competence in the modules may change over time resulting in changes in the compositions, regarding the individuals within the module groups, the module leads as well as the sponsors. The module sponsors' view is highly considered when choosing the module leads, and together they decide the staffing in the modules. The steering committee also proposes people who are considered as appropriate. It is not pre-decided that an employee who works within a specific area should work in a module that operates in the same area. Hence, a particular department should not own a module only because the module operates within the same area as the department. One interviewee points out:

> If you have a role in a module similar to your daily operational work you will work exactly as you always have, you will not make any changes. If someone else is assigned that role and starts looking at the situation with new eyes you will receive new views of life and where we're heading.

As a result, new perspectives and views are obtained, and the modules become cross functional with employees from different departments within Group IT. On the other hand, there are examples in which the people involved in a module have the same work duties in the module as in their daily operational work.

Relationship between working in the modules and the daily operational work

Among the interviewees involved in the transformation program, there is a view that working in the modules to implement the strategy is in essence similar to what an employee is doing on a regular basis in the daily operational work. A module lead expresses this issue as follows:

> For me, as a module lead, 80% of the work was already from the beginning within my daily operational work /.../ as I should do the work anyways, I could be responsible for the module as well.

In relation, a sponsor describes that he was given responsibility in terms of sponsorship for the parts within the strategy implementation which responds to his areas. Moreover, when the employees are working in a module they may be provided with more resources compared to when they are doing the same things in the daily operational work. Hence, there is a view that some modules are mostly in place in order to receive a greater focus.

Responsibilities of sponsors and module leads

In order to be a sponsor or lead the employee needs to have the required competence, knowledge and understanding regarding the specific theme or module. To be a sponsor includes responsibilities such as making sure that the module has a plan and regularly reports its progress. As sponsor of a theme, this responsibility concerns all modules included in that specific theme. One sponsor explains his responsibilities:

> My job as a sponsor is really about supporting and facilitating /.../ a lot of time it's about providing guidance, opening up doors where it's possible, and connecting to the right person in another department.

The sponsors are as expressed used in order to find an appropriate dialogue if a module needs to have a discussion with another module within the same or another theme. Moreover, one interviewee points out that she uses coaching as much as possible. In other words, the sponsors interviewed try not to get too involved in how the module groups work, that is rather up to the module leads to decide.

One of the interviewees explains the difference between being a theme sponsor and a module sponsor: "as a module sponsor you are closer to the activities and to the module lead, while you as a theme sponsor maybe have 3-4 different modules within your theme that you need to coordinate". In comparison, a module lead is only responsible for one module. The module leads' main responsibilities are to ensure that the modules are progressing in line with the strategy, keep the module group together, coordinate and to be up-to-date regarding the other modules in the program because of any possible dependency between the modules.

In order to adapt the strategy implementation, modules are prioritized

The way Group IT chooses to approach the modules might change over time, thus the way to manage the modules is adaptable. In relation, one interviewee says: "an IT strategy work will never be finished, it's a continuous process with a continuous development". In the beginning of the transformation program, Group IT's initial idea was to start working and proceed with all modules at the same time, thus activities were started in all modules. However, due to the amount of modules and variations in terms of each module's characteristics such as content and timeframe, the modules are differently prioritized. When a module is in focus, it means that extra attention is directed to this module from the steering committee. As well as being prioritized, modules are also put on hold. Currently, one module is put on hold, this means that no one is working in that module. The steering committee considers which modules to focus on and whether a module should be put on hold. Further, the modules that are in focus changes over time depending on the progress of the transformation program, and if a module is an enabler for another module. The prioritization is hence an ongoing adaptation, and a couple of modules can have a higher priority for instance during one year. In contrast, modules that are considered to proceed over a longer time period cannot have this high focus, as it is not manageable to proceed

with such high intensity over a long period. Thus, Group IT is managing the 19 modules by adjusting to current conditions, and one employee says: "we're able to do what we want, we have a kind of open, close, and pause button". To have 19 modules in other words includes a lot of activities and projects, and it is not possible to manage the strategy implementation with the same amount of focus on all of the modules.

Influences on the prioritization

When the steering committee decides what to prioritize, the prioritization in Volvo Cars is considered. Attention is not put to areas within a module which the corporate business does not focus on. One employee describes this issue in the following way: "we have decided that in some modules we will not do anything as it seems that the corporate business isn't willing to do anything within that area". Hence, Group IT is managing the 19 modules by pausing what currently is not relevant in the corporate business, and by considering whether it is possible to achieve anything in the following year or not. In relation, when the corporate business makes a decision to start focusing on a specific area, the IT transformation program is influenced, as one interviewee says: "we have been responsive and adapted the strategy implementation to when the corporation makes a decision". Moreover, the prioritization is also influenced by resources available, however the prioritized modules have a higher focus in terms of resource allocation. Several modules are depending on the delivery and work of other modules. This dependency exists within a theme but also between different themes, and influences the prioritization. The prioritization is also influenced by financial conditions, agreements which are about to expire as well as by requirements to decrease costs.

Communicating the progress of the strategy implementation

As the transformation program proceeds the progress needs to be communicated. However, before the strategy implementation started, approximately 6 months were used for packaging and communicating the strategy. The strategy formulation and packaging were done with assistance of a consultancy firm in order to create comprehensible and consistent pictures and expressions. Although, there is a shared view among the interviewees that the IT strategy mainly is illustrated in PowerPoint documents instead of described in Word documents. This lack of description results in interpretations of what the strategy means, as one interviewee remarks:

> A lot of our material regarding the strategy has been in PowerPoints with a lot of pictures, however I consider, if it's pictures describing something we can have totally different ways of how to re-create that picture, we can interpret the picture differently. Thus, I think it's important to actually articulate it [the IT strategy] in words. /.../ [then] it's much easier to ensure that we all are saying the same things about the same picture.

Hence, the interviewees express that having the strategy in this kind of format with a lot of pictures gives them freedom of how to act, but that it is also challenging when it is up to they themselves to interpret the pictures. Due to the lack of Word documents and the different

versions of PowerPoint documents, quite a lot of work is today put into structuring the strategy, to describe it in text and to sort out definitions.

When communicating the progress of the transformation program, various forms of meetings within different groups are conducted, both on a regular and irregular basis. As the transformation program proceeds status reports are communicated regarding the content of a module, its targets and current status. The progress is further communicated through workshops and seminaries as well as continuously in managerial meetings directed to all managers. Issues regarding the transformation program are also communicated on the intranet, mainly in forms of articles and presentation material. In addition to the formal channels, the communication is also informal, a sponsor expresses this in the following way: "you have to grab people at the coffee machines and occasionally take a lunch, and plant ideas to make people well prepared when something new is introduced". The sponsor thus emphasizes the informal talk.

The transformation program includes a lot of activities and hence a lot of information, some of the interviewees therefore think there is a challenge of finding ways to reach out to the employees. It is further up to each employee to decide what to read. As the transformation program consists of 5 change themes and 19 modules, it is perceived to be rather complex to communicate. Although, one employee describes that it is easy to see a connection since both the IT strategy and the corporate strategy is being implemented by using change themes. Further, some of the interviewees describe that in order to be consistent there are repetitive messages in terms of pictures and visual language in the communication material for the IT strategy.

The transformation program is much about questioning how things always have been done and changing things such as ways of working and mindsets. The interviewees point out that it is important to act in accordance with the new strategy in order to manage this change. One manager says:

> I think it's a lot about 'walk-the-talk'. We can keep on sending out messages and fancy PowerPoints in all eternity, however it will not last in people's minds. It's not until people are able to see that we act in accordance with the strategy as they will think 'well, that's how we will do'. /.../ It's important that you yourself act in accordance to what has been said.

Thus, the managers try to ensure that they themselves are working according to the strategy. However as one employee says: "when mediating to people, perhaps I don't agree, perhaps I don't like it, and some might consider ignoring it". In other words, people mediate things differently.

Modules are closed as the strategy implementation proceeds

When the transformation program is moving forward, some of the modules which need to be managed in order to implement the IT strategy are no longer in need. The sponsors involved in a

module, both the theme sponsor and module sponsor, together with the BIO make the decision regarding whether a module is to be closed in the transformation program or not. When closing a module, its content is transferred into an appropriate part of Group IT in order to continue the work in the daily operational work. Currently three modules have been closed. In the process of closing a module there are directives and documentation on how this should proceed. For instance, BIO and the sponsors are using a checklist in order to control whether the module has delivered according to expectations and targets before it is closed. This checklist needs to be approved by the theme sponsor and the module sponsor. Further, the interviewees emphasize the importance of acceptance and approval from the daily operational work which is about to receive the module work. One employee expresses this process in the following way:

> It's a formal process, which is done in the same way every time. We're considering what has been done, what's achieved, do we have any gaps, who will be responsible for these gaps, who will be the receiver, how are we supposed to proceed and evaluate as well as make sure that it [the work] actually will proceed.

Among the employees there are various views on how long time it should take until the modules are closed and the work is transferred to the daily operational work. However, in this long term perspective some of the interviewees have a view that there is a risk of closing modules to early. There is one example of a closure where the module was subsequently reopened, one employee describes this:

> There were discussions about how we closed it [the module] too early /.../ there was another module, which requested deliveries from this module in order to proceed, and suddenly when the module was closed they started to wonder where the deliveries were. Maybe it wasn't articulated enough that such enabling dependency existed.

On the other hand, there is a concern that the employees might start questioning the strategy and the implementation, as the long term perspective enables room for interpretation. One interviewee points out that Group IT was about to drop one module, however there was a perceived need of being consistent. Thus, instead of dropping the module and adding a new one to the transformation program, the module was renamed, which also included changes in terms of scope and staffing.

As modules eventually are closed, some employees consider that the remaining modules in the future might merge into one module or be managed in a different way. For instance, one of the modules might not even be closed in the future since the content within the module always will be relevant. One employee remarks: "in the end we might only have one module left in the transformation program and then it might be reasonable to find another way for how to manage this". In other words, Group IT might in the future manage the remaining implementation through a completely new approach instead of managing it in terms of modules.

Discussion

When studying strategy from a SaP and translation theory perspective, this paper shows how an organizational unit works with strategy implementation. In this case, the organizational unit Group IT implements its new IT strategy, which is based on the corporate strategy, through a transformation program consisting of 5 change themes and 19 modules, operating as projects. In the findings it is described that in principle all top managers are involved in the transformation program, either through the steering committee or by being a sponsor of a theme or module. Further, each module is assigned a target state and key objectives by the steering committee, however it is the module leads, which are not top managers, who have the responsibility to decide how the modules should reach these objectives. Mintzberg and Waters (1985) present the process strategy as one type of strategy in which the leadership indirectly influences the strategy by controlling the strategy process, while other actors formulate the content. In the field material it is demonstrated that on the one hand the leadership wants to keep control of the implementation by being in charge of the modules' objectives. On the other hand, the leadership does not interfere in how the modules should reach their objectives as this is the module leads' responsibility. Arguably, if there were to be more directives and guidelines from the leadership about how to manage the modules, the room for interpretation of how to reach the objectives would decrease. Besides being directly involved in the implementation through sponsorship and/or by setting the objectives for the modules, BIO reports to and discusses the progress of the transformation program with the top managers in the steering committee. In this way the leadership exercises control over the strategy process indirectly as BIO was established for securing and managing the transformation program. Moreover, the leadership can indirectly influence the strategy process by being in control of staffing (Mintzberg & Waters, 1985). Such approach is observed as the steering committee proposes individuals who are considered to be appropriate for the transformation program. Further, the module sponsors, who are from the IT management team, are highly involved in choosing the module leads. Although, the module leads, who together with the module sponsors decide the staffing in the modules, are not from the IT management team. It can therefore be claimed that the room for interpretation is indirectly controlled. In comparison, it can be argued that the process of closing modules is directly controlled as BIO and the sponsors are using a checklist and perform a formal process when closing a module. This process emphasize approvals from the daily operational work which is about to receive the module work. This in turn shows that when implementing a strategy, what people actually do can either be indirect or direct controlled.

Even though the room for interpretation to some extent can be influenced or controlled it is argued that local versions of an idea cannot be prevented. Local versions of an idea are created as the idea needs to fit a specific context (Hedmo et al., 2005; Sevón, 1996; Røvik, 2008). As Czarniawska (2005) points out, the local version is created from a global concept. Regarding the transformation program, it is stated that the modules and their objectives are formulated on a very high level by the top managers. However, it has been up to each module to interpret these

objectives and to figure out how to work for achieving them. The approach of how to strategize in the modules is hence not pre-decided. Each module lead in collaboration with the module group is consequently filling the modules with content and activities. Thus, through interpretation and translation of the IT strategy, local versions of how to implement the strategy within the modules are created. As a result, there are big differences between the modules regarding working approaches and deliveries for achieving the objectives. One delivery can for example be to deliver a language policy while another can be about changing a mindset of how to work. This results in differences between the local versions within the modules since all modules have different conditions for the translation. Such different conditions are in terms of how the objectives are described, if they are concrete or more abstract, but also if a module is prioritized or not affects the conditions for the translation, as a prioritized module receives greater attention from the steering committee. In line with Røvik's (2008) reasoning of adding and subtracting content to an idea, it can thus be argued that the modules are adding and subtracting to what has been formulated on the top management level. Hence, the translation within each module becomes adapted to the local context as it is up to the module leads and the module groups to fill the modules with content and activities, i.e. filling the local strategy implementation, as each module only is assigned a target state and key objectives without any directives of how to achieve this.

Another reason for local versions is that ideas are interpreted and materialized differently (Hedmo et al., 2005; Sevón, 1996). Czarniawska (2002) as well as Czarniawska and Joerges (1996) state that an idea cannot be spread to a new context without being materialized. Materialization is observed at Group IT when the IT strategy was packaged into pictures. Despite the fact that a lot of time was put on creating comprehensible and consistent pictures the interviewees claimed that pictures can be interpreted differently. Consequently, pictures allow a greater room for interpretation and thus translation compared to when a strategy is formulated in text. One of the interviewees argued that if the pictures were based on articulated words and formulated texts it would be easier to ensure that everyone would have similar perceptions. Even though the materialization would have been done differently, the findings show that it is up to each employee to decide what to read, it is hence considered that it will not be sufficient to send out communication material if people do not chose to read it. It can further be argued that what is materialized can also be an object for interpretations itself. The empirical data moreover demonstrates that currently formulation and structuring of the strategy is under progress, hence after the implementation started. In turn, Group IT's strategy formulation is affected by how the strategy is interpreted in the implementation. In accordance, the strategy formulation can be done after the implementation in order to legitimize the execution, thus the strategy formulation and implementation is not always a linear process with the formulation followed by the implementation (Clegg et al., 2011).

The reason why Group IT's transformation program consists of change themes is that the corporate strategy is being implemented through change themes. It can thus be argued that the

idea of how to implement the corporate strategy is intentionally translated into how the IT strategy is being implemented in order to fit Group IT's local context. However, Group IT's change themes are based on the corporate's change themes rather than being exactly the same. This is in accordance with the motive of doing an intentional translation for creating a local version of an idea (Røvik, 2008). Moreover, an intentional translation can be motivated by unspoken considerations for achieving certain results (Røvik, 2008). This is observed as the IT strategy implementation and thus the IT strategy needs to be accomplished in order for the corporate strategy to be achieved. However, this is done in a rather obvious way instead of a more unspoken as stated by Røvik (2008), as the employees at Group IT are aware of the fact that what they do affect the rest of the company, and what the rest of the company does affects how Group IT is able to work.

People involved in the transformation program mediate things differently, as the interviewees remark that some might not agree upon what should be distributed. In accordance, people involved in the translation can have different interests (Powell et al., 2005), which can influence the direction of the translation. It is hence argued that people involved in the translation may not mediate the parts which they do not prefer or like. Thus, what is referred to as 'walk-the-talk' in the empirical findings can be that people mediate their translation both intentionally as well as unintentionally by acting how they believe the strategy should be implemented. As Røvik (2008) argues, besides being intentional, translations are frequently changed unintentionally since the actors involved may be unintentionally affected by the context. Such behavior is observed, as some employees within Group IT have similar responsibilities when working in the modules as in their daily operational work. This relationship is considered as a context of similar activities in the modules as in the daily operational work. It may therefore be claimed that such context results in actors doing unintentional translations, which results in that the activities in the strategy implementation is similar to the daily operational work. However, translations as such are not likely to be merely intentional or merely unintentional.

The empirical data demonstrates how the doing of strategy can be conceptualized in terms of how the module leads and the module groups as discussed are filling the modules with content and activities as well as in terms of prioritization. It has been seen how the modules continuously are differently prioritized when working with the strategy implementation. In regards to the SaP perspective of what people actually do (Whittington, 1996; 2003; 2006; Johnson et al., 2003; Jarzabkowski, 2004), prioritization is hence a practical example of how people are doing strategy. It is demonstrated how Group IT is strategizing by continuously prioritizing various parts within the implementation by adapting to current conditions, for example the implementation pace for the corporate strategy. As the prioritization is ongoing it is not possible to know all information and knowledge concerning the conditions in advance, it can therefore be considered that decisions made regarding what to prioritize are based on a limited amount of information. In relation, Ansoff's (1965) reasoning of strategy making as rational has been questioned, and the strategy making can be characterized by what Simon (1979) considers as

bounded rationality. It is shown how the work of doing strategy is dependent on the current situation in the corporate context. In turn, it can be argued that the corporate business performs the initial translation, which results in that the translation and thus the strategizing within Group IT is limited to what the corporate business translates. It is claimed that the activities people actually do in the local context of Group IT are influenced by what is translated from what people actually are doing in the corporate context.

When implementing the IT strategy by using the transformation program a lot of different employees from various departments and positions within Group IT are involved. In relation, the SaP research is concerned with questions regarding who are involved in doing strategy, what are they doing and how are they doing it (Jarzabkowski & Spee, 2009). The employees involved have different roles such as theme sponsors, theme leads, module sponsors and module leads, moreover, additional employees are also involved in the module groups. Hence, the practitioners involved in the strategy implementation have different responsibilities and work in different ways depending on their roles. For example, to be a sponsor includes the responsibility of ensuring that a module has an existing plan and reports the progress regularly, while a lead on the other hand is coordinating the module group and needs to ensure that the module is progressing. Another example observed is that the role of being a sponsor can differ depending on whether the sponsorship concerns a theme or a module, as a theme sponsor is responsible for 3-4 modules in one theme and the module sponsor's responsibility only concerns one module. However, employees with the same role also work differently. It is observed that two employees with the same role, for example the role as a module lead, may work differently if one of them work with same things in the module as in the daily operational work, while the other employee does not. Furthermore, the same employee can have more than one role within the transformation program and depending on the status of the modules employees have been replaced. It has been observed that it is not only top managers involved in the doing of strategy. The strategy making can involve many different practitioners, whom might have more than one role, and may act very differently even though they have the same role. Even though it is seen how the doing of strategy is managed by assigning the module leads and module groups to fill the modules with content and activities, it is shown how Group IT is structuring and organizing the strategy implementation by assigning the employees involved different roles.

As Group IT's strategy implementation is an ongoing adaptation in terms of how the modules work, how the modules are prioritized, and how modules are closed, it is hence not a completely linear implementation. In accordance, the formulation and implementation of a strategy is not always a linear process (Clegg et al., 2011). For example, it is observed how a closure of a module turned into a reopening, as another module still requested deliveries from this module, and how another module was changed in terms of scope and name instead of dropped and replaced in order to be consistent. Additionally, as Mintzberg and Waters (1985) claim it is not likely that a strategy will be purely deliberate and realize as intended. The field material shows how parts of Group IT's transformation program eventually may result in a different approach of

completing the strategy implementation. The transformation program as such may be closed and remaining modules or activities of the strategy implementation might be implemented in another way. Based on the findings it is hence argued that the approach of how to do strategy implementation can be an ongoing strategy adaptation.

Conclusion

Drawing on SaP, which allows us to study how people do strategy, this paper illustrates that how an organizational unit interprets and transforms corporate strategy into local practice is a process of translation. The paper shows how a corporate strategy can be translated to the strategy implementation of an organizational unit, and in turn adapted in order to fit the local context. It is demonstrated how such adaptation to the local context can be done when a project group within a strategy implementation only is assigned a target state without any directions of how to achieve this. However, practitioners involved in the strategy implementation may mediate how they believe the strategy should be implemented both intentionally as well as unintentionally by acting in a certain way, which in turn influence how the strategy implementation is managed. The paper thus demonstrates that people's actions are influenced by the context, for instance a context of having similar work activities in a strategy implementation as in the daily operational work. Strategy making can as illustrated involve many different practitioners with various roles and responsibilities, who act in different ways depending on their role. Even though some practitioners can have the same role they might act very differently. In accordance with SaP research, which has started to consider a wider range of actors and not only top managers (Vaara & Whittington, 2012), we thus contribute to the understanding of how several different organizational actors are involved in the strategy making.

How an idea is translated from one place to another, or in other words, how an idea is adapted from one context to another is illustrated in this paper. As we consider that adaptation is to change in order to fit the context, it is shown how an organizational unit is adapting the local practice of doing strategy to conditions in the corporate business. This view is in consistence with Czarniawska and Sevón (2005) reasoning that when an idea is transferred it will not remain the same due to required translation to fit the context. The work of doing strategy can hence be conceptualized in terms of adapting by prioritizing various parts in the strategy implementation. As the prioritization of when to focus attention and on which particular part in the implementation is dependent on the corporate context, the paper shows how the corporate business performs the initial translation of how to implement the corporate strategy. In turn, the translation and thus the strategizing within the organizational unit is limited to what the corporate business translates. Therefore, it is not possible to know all information regarding the implementation in advance and the translation made in the organizational unit can be based on what Simon (1979) refers to as bounded rationality. The activities people are doing in a local context are hence influenced by the translation of what people are doing in a corporate context. For this reason, the organizational unit needs to prioritize based on the information they have. Besides adapting to changes in the corporate context, the organizational unit needs to adapt to

changes in the local context as well. Why the prioritization is done in a certain way also depends on practitioners' interests and ways of interpret how the strategy implementation should be managed. Consequently, strategy implementation can in accordance with Mintzberg and Waters (1985) be seen as neither purely deliberate nor purely emergent. As the strategy implementation is characterized both by deliberate and emergent elements when the implementation becomes a process of translation. In turn, the study in this paper illustrates how doing strategy implementation can be an ongoing adaptation, and the implementation is therefore not necessarily completely linear.

To summarize, it has in this paper been shown how an organizational unit interprets and transforms corporate strategy into local practice by doing strategy adaptation. This strategy adaptation is done in terms of filling the local strategy implementation with content and activities as well as continuously prioritizing what parts in the strategy implementation to focus on and when. The strategy adaptation is further dependent on how ideas are translated in the corporate context. Hence, it is illustrated how a strategy implementation is a process of translation, which results into strategy adaptation. By combining SaP with translation theory this paper contributes to a greater understanding of how strategy implementation is managed in practice. At present, such combination of SaP and translation theory has been used rather modestly in regards to the issue of strategy implementation. However, as the strategy implementation is essential in order to achieve the strategy, the interface between SaP and translation theory is in need of greater attention. Further research could for instance use these two theories combined to study how ideas are interpreted and transformed from one organizational unit to another. Finally, organizations must recognize how strategy implementation in practice is a process of translation, which implies that employees involved in the strategy implementation interpret how the implementation should be managed differently. In turn, the local context within the organizational units as well as relationships and any possible dependency between these units need to be considered. The strategy implementation therefore needs to be managed as a strategy adaptation.

Acknowledgement

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