

# Firm's motives to adopt the A3 approach for open strategizing

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## ABSTRACT,

Open strategizing is becoming increasingly popular among scholars and practitioners. The term 'open strategy' describes a strategic approach that widens strategy development to include all stakeholders. Furthermore, it improves commitment and understanding in strategy implementation. The A3 approach, developed by Dr. H.J. Doeleman, is an application of the principles of open strategy that is already widely adopted in the public sector in The Netherlands. The adoption in the Dutch private sector does lag behind. This fact prompted this study to gain insight into the motivations of a private company to adopt the A3 approach. This study aims to create a better understanding of the applicability of the A3 approach in the private sector. An exploratory case study was invoked in which we examined the motives within a private childcare company in The Netherlands. Two interviews are additionally conducted with strategy-responsible staff members of two public housing corporations who have experience with the A3; we did so to gain insight into their motivations for adopting the approach and their experiences. The results of the study show that the motivations for company X to adopt the A3 approach are expected improvements in the clarity of strategy development and implementation, improved strategic involvement of employees, enhanced communication effectiveness, improvement of progress monitoring, the introduction of a continuous improvement cycle, and better alignment of the strategic plans with the current situation of the company. A comparison to the motivations of the public housing corporations shows correspondence between the two sectors. The introduction of a continuous improvement cycle and better alignment of the strategic plans with the current situation of the company are two motivations that are only found in company X. Additionally, the study finds that the low presence of the interactive systems lever of control within company X positively influences its motivations to adopt the A3 approach.

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## Keywords:

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## 1. INTRODUCTION

This research covers an International Business Administration bachelor thesis conducted at the University of Twente. The research addresses the topic of strategy development and implementation using the A3 approach in the private sector. A literature review and an exploratory empirical case study in the private sector are conducted to gain insight into the motivations that influence organizations in their choice to adopt the A3 approach for open strategizing. The exploratory case study is conducted within a private childcare company in The Netherlands. Whittington et al. (2011) coined the term 'open strategy' to describe a strategic approach that widens the search for strategy ideas and improves commitment and understanding in strategy implementation (Whittington et al., 2011). The A3 approach is a relatively new and innovative approach within open strategizing. The aim of the approach is to achieve successful implementation of the annual plan by increasing focus, reducing paperwork and enhancing management control (Doeleman & Diepenmaat, 2014).

Open strategizing and the A3 approach are a logical next step in the evolution of strategy making and implementation. However, many of the factors related to their adoption remain ambiguous. Although the A3 approach has widely been adopted in the public sector, the private sector lags behind. There is no clear reason identified why this is the case. Furthermore, little is known about the motivations that influence organizations in their choice of whether to adopt the A3 approach to open strategizing.

## 2. RESEARCH OBJECTIVE

The research objective is to gain insight into the motivations that influence company X's choice of whether to adopt the A3 open strategizing approach. This is approached from the perspective of Simons' interactive control systems lever (Simons, 1995). Interactive control systems are essential in regard to strategizing as they facilitate strategic dialogue between the organization's members. Strategy formulation and design are not an end in itself, but instead serve as the foundation for strategic dialogue. Recurring strategic dialogues is necessary to achieve fit between organizational behaviour and organizational goals (de Haas & Kleingeld, 1999). The importance of progress dialogues is also emphasised by the A3 approach as being the place where the business cycle is actually brought to life (Doeleman & Diepenmaat, 2014, p. 86). Therefore, investigating the presence and impact of interactive control systems allows for analysis regarding its effect on the motives that influence the choice to adopt the A3 approach.

## 3. RESEARCH QUESTIONS

This thesis aims to answer the following central research question: "What motivates company X in its choice to adopt the A3 approach to strategy making and implementation?"

The sub-questions for the research are as follows:

Sub-question 1: "What motivated the adoption of the A3 approach in public housing corporations and what are their employees' experiences with this approach?"

Sub-question 2: "What is the current approach of company X regarding strategy making and implementation and what are the expected success conditions as well as pitfalls of this approach identified by the employees' of company X?"

Sub-question 3: "What are the observed initial reactions of the participants during the intervention?"

Sub-question 4: "What motivations are suggested by the interviewees in company X to influence the choice of whether or not to adopt and implement the A3 approach?"

Sub-question 5: "To what extent does the presence of the interactive control systems influence the motivations for adoption of the A3 approach?"

## 4. ACADEMIC AND PRACTICAL RELEVANCE

### 4.1 Academic relevance

Various previous articles have delved into the strategizing process both within the public and private sectors. However, the motives that drive private organizations to adopt a strategizing approach are ambiguous. According to Baarspul & Wilderom (2011), there is no evidence that employees in the private sector behave differently than those in the public sector (Baarspul & Wilderom, 2011). This research adds to the literature by gaining insights into the motives that influence the decision to adopt a strategizing approach for a firm in the private sector, and by comparing these to motives found in the public sector.

### 4.2 Practical relevance

The A3 approach has already been widely adopted in the public sector. Public organizations experience improvements in the strategizing process, especially in the realization of the strategy, when the A3 approach is implemented. Because the A3 approach is underrepresented in the private sector, it remains uncertain whether these advantages can also be realized there. By gaining insight into the motives that influence the choice of whether to adopt the strategizing approach, the A3 approach can be further developed to connect with these motives. This can increase adoption in the private sector, and therefore allow private companies to take advantage of the benefits that the A3 approach has long offered in the public sector.

## 5. THEORETICAL BACKGROUND

Strategy development and implementation has long been a topic of interest in academic literature. Effective strategy development is crucial, as it directs the attention and actions of an organisation (Acur & Englyst, 2006). Equally as important is strategy implementation. Effective implementation can prove to be difficult, as it requires the coordinated efforts of individuals throughout an organization. To facilitate this, managers must define the key activities to achieve the organization's strategy. Furthermore, an organizational system must be developed that promotes those same activities (Olson et al., 2005).

### 5.1 The evolution of strategic practices

Over the last half-century, various strategic approaches and methodologies have attempted to improve organizational performance. One of the first influential methods was Hoshin Kanri. Hoshin Kanri is a quality planning and management method that was developed in the 1970s by Yokogawa Hewlett-Packard for strategy development. Hoshin planning includes a long-range plan (five- to ten-year vision), a one-year plan, deployment to departments, implementation, monthly audits, and the president's annual audit (María R. Calingo, 1996). Together, these components build the link between business strategy and day-to-day actions (Giordani da Silveira et al., 2017). The methodology evolved together with total quality management concepts and practices and lean production as a way to focus the organisation, align goals and plans among all levels and functions, integrate objectives and review progress to facilitate learning (Nicholas, 2016).

In the early nineties, Kaplan and Norton (1992) introduced the Balanced Scorecard. The Balanced Scorecard approach functions according to the basic principle: "what you measure is what you get". Traditional financial performance measures worked well during the industrial era, but in today's competitive environment businesses should focus on a balanced presentation

of both financial and operational measures. Specifically, the Balanced Scorecard allows managers to assess performance from the perspective of internal business, financial performance, the customer, and innovation and learning. To enable effective performance measurement, the method stresses the need to translate general mission statements into specific measures (Kaplan & Norton, 1992).

## 5.2 Strategizing

Literature has traditionally assigned the role of strategy development to top management teams, while execution has been relegated to mid-level managers (Adobor, 2019). Henry Mintzberg (1994) contradicts this idea and argues that strategic planning by dedicated specialists who contribute inside the strategy making process rather than around it spoils strategic thinking. Strategic planning refers to analysis while strategic thinking is about synthesis. Only when companies understand the difference between strategic planning and strategic thinking can they get back to the core of strategy development: synthesizing information from market data, personal insights, and experiences throughout the organization into a vision of direction that the business should pursue. Strategic plans can then be used for coordination, to ensure that the organization pulls in a common direction (Mintzberg, 1994).

According to Weiser et al. (2020), the distinction between conceptualizing strategy implementation plans and the more adaptive focus on how to make sense of, and act on strategies has led to fragmentation in the field. Therefore, they put forward an integrative strategizing view that aims to combine the strengths of the distinctive views on strategy implementation. The new perspective calls for researchers to examine the continuous interplay of conceptualizing and enacting strategies at multiple hierarchical levels and in multiple organizational units simultaneously (Weiser et al., 2020). Strategizing thus does not have to be seen as consisting of consecutive stages. Instead, it is integrated process where development and implementation continuously interact.

A ‘strategy-as-practice’ perspective has developed which is concerned with how managers act and interact in the whole strategy-making sequence. The main question is what it takes to be an effective strategy practitioner. There are inspirational parts to doing strategy such as the getting of ideas and the spotting of opportunities, and there are routine activities used to formulate and implement strategy such as the writing of formal documents and the making of presentations. Actually getting things done involves the nitty-gritty, often repetitive routines of strategy (Whittington, 1996). To support value creation, it is of great importance that these day-to-day activities are aligned with the formulated strategic direction (Achtenhagen et al., 2013).

## 5.3 Simons’ levers of strategic control

Literature has traditionally offered little systematic guidance for controlling strategy implementation according to Simons (1995). Because of this, he attempted to provide a comprehensive theory for controlling business strategy implementation through four basic levers: belief systems, boundary systems, diagnostic control systems and interactive control system. These levers are used by managers to transmit and process information within organizations. Boundary systems are used to set the limits on opportunity seeking behaviour and diagnostic control systems are used to motivate, monitor, and reward achievement of specific goals. Together, these two levers serve to create constraints and ensure compliance with orders. On the other hand, belief systems and interactive systems are used to create positive and inspirational forces. Belief systems are used to inspire and direct the search for new opportunities while interactive control systems are used to stimulate organizational

learning and the emergence of new ideas and strategies (Simons, 1995, pp. 3–8). Interactive control systems thus contribute to guiding the bottom-up emergence of strategy (Simons, 1995, p. 98). According to Simons, all interactive control systems have four defining characteristics:

1. “Information generated by the system is an important and recurring agenda addressed by the highest levels of management”.
2. “The interactive control system demands frequent and regular attention from operating managers at all levels of the organization”.
3. “Data generated by the system are interpreted and discussed in face-to-face meetings of superiors, subordinates and peers”.
4. “The system is a catalyst for the continual challenge and debate of underlying data, assumptions, and action plans”.

## 5.4 Management control systems

Managing the tension between creative innovation and predictable goal achievement is the essence of management control strategies (Simons, 1995, p. 91). Hedberg and Jönsson (1978) argue that management control systems may act as filters that homogenize information, thereby removing signals of disruptive change (Hedberg & Jönsson, 1978). This effect is sought by the diagnostic control system. However, it is opposite to the desired outcomes of the three other levers (Simons, 1995, p. 91). Especially interactive control systems, which are used to guide the bottom-up emergence of strategy (Simons, 1995, p. 98). According to Simons, management control systems play a critical role in creating competitive pressures within the organization to innovate and adapt (Simons, 1995, p. 92).

However, management control systems (MCS) are often underemphasized in that their focus is predominantly on reports and management information systems. However, the MCS cycle is in fact a dialogic process focused on strategic objectives, their feasibility and cooperation (Doeleman & Diepenmaat, 2014, p. 25). Interactive control systems are used to focus attention and force dialogue throughout the organization (Simons, 1995, p. 91). Collective learning is strongly linked to this dialogic process and jointly developing and drafting the annual plan are decisive factors in the realization of a successful MCS cycle (Doeleman & Diepenmaat, 2014, p. 25).

## 5.5 Open strategy and the A3 approach

Whittington et al. coined the term ‘open strategy’ to describe a strategic approach that widens the search for strategy ideas and improves commitment and understanding in strategy implementation (Whittington et al., 2011). Open strategizing is a practice in which organizations involve large groups of people in strategy making, often supported by an IT platform. It is unique in its transparency which goes beyond traditional bottom-up strategizing. Specifically, open strategy is shaped by three sets of practices: ‘transparent discourse’, ‘co-creation’ and ‘democratic decision making’. Transparent discourse implies that strategic discourse is enacted in an open, interactive, and public fashion: all practitioners can read, follow, and react to ongoing discussions. Co-creation refers to the fact that strategy is jointly and iteratively created by a wide group of practitioners working in a collaborative fashion. Democratic decision making implies that besides high-level management, practitioners are involved and can decide which topics were interesting and which avenues are to be followed (Tavakoli et al., 2017). Open strategy is thus based on four core principles: transparency, inclusion, participation and IT-enablement (Doeleman et al., 2022).

A relatively new and innovative approach within open strategizing is the A3 approach. The A3 approach aims to achieve successful implementation of the annual plan by reducing paperwork and increasing management control (Doeleman & Diepenmaat, 2014). The approach attempts to capture what an organization wants to achieve and how this is to be done through the European Foundation for Quality Management (EFQM) excellence model's enabler areas and result areas. The fundament of this model is based on three elements: direction, results, and action. A3 then expands upon the foundation of the EFQM model by explicitly formulating an organization's direction in terms of mission, vision, and key success factors, the results it works towards, and the actions needed to achieve the objectives (A3 Company, n.d.; Doeleman & Diepenmaat, 2014). In 2020 the quantity and exact definitions of the enabler and result areas were released. The EFQM excellence model asks to define own areas.

Besides the textual annual plan, the A3 approach is built on two more pillars: progress dialogues and an online application that enables information dispersion and progress monitoring. The approach stresses the importance of learning, creativity, and innovation throughout the process (Doeleman & Diepenmaat, 2014).

## 6. RESEARCH DESIGN

The research design takes the form of an explorative empirical study focussing on private company X which is active in the childcare industry. The name of the company is kept confidential due for strategic reasons due to the intense competition in the industry. Longitudinal action research was conducted to gain insights into the motivations for choosing a strategizing approach.

During the research, it was examined how those involved within the company view the strategizing method at three points in time. At the outset of the study, interviews were conducted to collect data regarding the current approach to strategizing. This T1 measurement intends to record the motivations for choosing the current approach as well as the advantages and disadvantages regarding its use as indicated by the interviewees. Thereafter, an intervention took place where the A3 approach to strategizing was introduced and explained to the interviewees by means of a lecture held by Dr. H.J. Doeleman. During this intervention, the immediate responses were also recorded. This is known as measurement T2. Lastly, another interview round was organized to record the thoughts of the interviewees about the A3 approach after they have had the time to make sense of the information gained during the intervention. The motivations to choose whether to implement the A3 approach to strategizing were recorded in measurement moment T3. Using this research design, potential changes caused by the intervention can be recognized when comparing the different measurement moments.

## 7. METHODOLOGY

The methodology for the qualitative research can be divided into two parts: the interviews and the analysis of the interviews.

The interviews will be conducted using individual semi-structured interviews to generate an understanding of collective views and the meanings that lie behind them. Subsequently, the Gioia method shall be used to analyse the qualitative data. This is done in three steps. Initially, the first-order analysis tries to adhere faithfully to informants' terms and makes little attempt to distil categories. This step tends to result in many categories which can be reduced in the second-order analysis where the first order categories are clustered based on common themes. Afterwards, the second-order dimensions can be aggregated

based on concepts that might help us describe and explain the phenomenon we are observing (Gioia et al., 2012)

The interviews with public housing corporations Y & Z are conducted with the business controller and the director of the organization respectively. The organizations are kept anonymous at their request. Both public housing corporations had started working with the A3 approach less than a year ago at the time of the interviews. The interviews with the employees of private company X were conducted with the same respondents in every measurement moment. The participants comprised all employment positions that exist within the organization:

**Table 1. Participants and their employment positions**

Employee 1	Director
Employee 2	Pedagogical employee
Employee 3	Pedagogical employee
Employee 4	Pedagogical employee & Coordinator
Employee 5	Pedagogical employee & Coordinator

All interviews were conducted in Dutch and have been translated to English to fit this thesis.

## 8. RESULTS

The results of the longitudinal action research are described in this section. These results are used to answer the research questions. In appendix A table can be found that shows results on the key elements that are relevant to the motivations of choosing a strategy approach for company X.

### 8.1 The motivations for adopting A3 and the experiences with the approach of public housing corporations Y & Z

This results section covers the public housing corporations' motivations for choosing to implement the A3 approach and their experiences using the approach. A full Gioia analysis resulting in the aggregate dimensions discussed in this section can be found in appendix B. The complete list of interview questions can be found in appendix C.

#### 8.1.1 Introduction & implementation

Both public housing corporations introduced the A3 approach to their organizations less than a year ago when they started a new multi-year strategy period. Corporation Y became aware of the A3 approach through someone who had a connection with Dr. H.J. Doeleman. The business controller of the corporation describes that it is something that came onto their path, there were no specific criteria based on which the decision to implement A3 was made. The director of Corporation Z states that their choice to start using A3 was based on previous, good experiences with the approach. Both corporations have not implemented all aspects of the A3 approach fully.

Corporation Y has two layers of A3 plans. One overarching plan that covers the factors that are of importance to the whole organization. Underneath this plan there are about 12 annual plans for the different teams. There is someone ultimately responsible for these plans, often a management team member, and there are action holders who are responsible for individual actions. The annual plans are made, discussed, and monitored through A3 Online. The business controller states that the A3 annual plan is used for the organization's 'growing' objectives. The organization also has 'going' objectives aimed at maintaining the organization to ensure it will be able to continue

its operations in 100 years' time. These objectives are separated from the A3 annual plan.

Corporation Z uses the A3 annual plan as a steering instrument for team leaders, management, and directors. It is available to all employees, but it is not directly communicated to them. As was the case with company Y, A3 online is used to create, discuss, and monitor the annual plan. However, a traditional annual plan is also drawn up for the supervisory board and the tenants' association. This happens because the concise A3 annual plan is not sufficiently legible for stakeholders who are not directly involved. This is a drawback that results from the greatest strength of the A3 approach according to the director, it is a result of the compactness of the plan. He describes this as follows:

*"The compactness is A3's strength, but because it is so compact, you actually have to know what you see and know how it works to be able to read it properly."*

### 8.1.2 Resistance to the adoption of the A3 approach

Employees of corporation Y now embrace the use of the A3 approach after initially being hesitant to adopt it. The business controller puts this as follows:

*"There were people with us who did not see the added value of it and who experienced it as extra ballast. Another administrative task to record the progress of everything. I now experience that that is starting to turn around and that the people who first saw the biggest disadvantages are now people who now actually see the most advantages because it just goes faster. So, in fact that image of more administration has been turned into a flexible way of working."*

Corporation Z also experienced resistance when introducing the A3 approach. The director states that the introduction of the A3 approach, just like any other change, encounters resistance which is often not explicit. As director, he could leverage the hierarchy to push the organization to simply start and try it out. Afterwards, the advantages of the A3 approach became clear and the stimulation from the director was no longer necessary to ensure employees continue to use the approach after its introduction.

### 8.1.3 Enhanced clarity, focus and alignment

The first advantage of the A3 approach that is mentioned by both organizations is the clarity and transparency of the annual plans. Both organizations praise the clarity of the A3 annual plans for those involved in their development. The business controller of Corporation Y puts this as follows:

*"A3 makes the strategy and annual plans transparent for everyone and you can easily run a report."*

Furthermore, the A3 approach allows for the overarching strategy and the annual plans for different teams or departments to be aligned with each other. The director of Corporation Z states that this was an explicit motivation to start using A3:

*"We started to use the A3 approach, in particular to increase the alignment between your strategy, in terms of the mission and vision, and the more operational annual plans and department plans."*

Additionally, it ensures that you review the activities that do not contribute to the optimal result. The director states the following in this regard:

*"We thought A3 was a good tool to ensure you don't forget anything and to have a good focus when we are going to do things that do not actually follow from our strategy. That might be an even bigger risk than forgetting things."*

### 8.1.4 Employee involvement

Both public housing corporations mainly utilize the A3 annual plan as an internal strategy development tool that is discussed within their management teams and executive teams. The degree of involvement is not fully limited to these groups but the participation of employees in the development of the A3 plan is limited in comparison. This is expressed in the following statement by the director of Corporation Z:

*"We do not constantly use the A3 towards employees. They know that it is there, and it is also on intranet, but we actually see it more as a steering instrument for team leaders, management, and directors."*

The business controller of corporation Y states additionally that involving the people in the workplace may not be achieved by A3:

*"A3 is mainly used by the people in the management team and the executive team. But you also have the people on the work floor, that's where it has to come to life. I don't think you do that with A3, you have to do that in a different way."*

When discussing the involvement of lower-level employees, the director of corporation Z mentions the following:

*"You don't have to fully involve everyone in the organization in A3. We are an implementing organization. People rent out houses, houses are maintained, some people just do not care about strategic things. They're not into that. And you don't have to, as long as you know where we are ultimately going, what our main goals are as an organization."*

For this reason, it was decided to translate the parent A3 plan into concise action lists. Employees involved in the execution of plans are also involved in the development of those plan. This is largely due to the ease of use of the online tool:

*"Using the online tool is a way to keep people on their toes more easily. You see it when a key success factor is added and then you can contribute to it, and it is immediately processed. That just works at the management team level."*

### 8.1.5 More effective communication

The business controller of corporation Y states that the conversations around the A3 plan are of great added value. She describes that the communication around the A3 plans improves the accountability and allows the plans to become visible to all. This perspective is shared by the director of corporation Z:

*"The communication is very efficient. If you normally have a meeting, or have a conversation, and you ask people what was discussed and concluded a week later, everyone will give you a different answer. The A3 annual plan is now the report that you fill in together and everyone sees what is happening."*

Drawing up the plans together ensures that everyone has a clear picture of the strategic plan. The conversations become structured, and the results are documented. However, there are also areas for improvement. One of these areas relates to the forms of communication is used. At present, the A3 plan is mainly discussed in management meetings in both corporations. According to the director of corporation Z, broader use of the A3 approach in communication, such as in performance review sessions, could offer additional benefits. The business controller of corporation Y also states that further improvement is possible:

*"The conversation between the management team and the executive team regards how it is going with the team, what do you focus on and what do you not focus on. I think that should be done more intensively. We should use the full A3 plan for those conversations instead of the shortened report form."*

The issues that are discussed during the management meetings at corporation Y are also discussed at team meetings. This is not structured according to the A3 approach, but the actions are aligned. This is also the case for corporation Z. There, the shortened action lists are used for the meetings with the teams instead of the full A3 plan. This also ensures alignment.

### 8.1.6 Improvement of progress monitoring

The business controller of corporation Y describes that the A3 approach to strategy development and implementation has offered major benefits in terms of the ease of monitoring progress. The fact that the A3 approach allows for the progress on the business plan to be monitored, shown, and discussed is a major advantage for corporation Y. Especially the fact that a report can directly be created using A3 online is very efficient according to the business controller.

The director of corporation Z also states that the monitoring of progress using the A3 approach offers benefits. The organization uses a management dashboard that shows progress on key success factors. The progress on the annual plan is also reported in a management report that is separate from the A3 approach. This is not just an anomaly reporting but an integral report that also covers the things that go well. However, progress monitoring could be taken a step further according to the director:

*“We only monitor a few times a year using the entire A3 approach. We don't use it for operational progress talks, and I actually think we should. I think that is a further development.”*

Simultaneously, he emphasizes that quantification should not be exaggerated. He expresses his concern as follows:

*“It is often very difficult to make a SMART measurable, accountable outcome agreement. Because of this, you make agreements based on output. Consequently, there is a huge danger that you focus so much on those means and the scores on the performance of the means to achieve a goal that you forget what you're actually doing it for.”*

According to the director of Corporation Z, not everything has to be measurable at an operational level. As long as you can keep up with the trend one organizational level higher, you can adjust accordingly.

### 8.1.7 Open strategy regarding stakeholders

Corporation Y utilizes the A3 approach as an internal tool. It is not used in the communication with external stakeholders. Ultimately, the business controller also wants to expand the use of A3 beyond the current uses and include it in the accountability reports for the supervisory board. The input provided by external stakeholders is indirectly used for creating the A3 plan. External stakeholders are thus only indirectly involved in the development of the A3 plan. This is also true for corporation Z. The director states the following in this regard:

*“Before we formulated the strategy, we played a serious game with the municipality and our tenants' organization in which you make financial choices that have consequences for your social performance. The A3 approach was not used for this, but ultimately this is input for the A3 annual plan.”*

## 8.2 Company X's current approach to strategy development and implementation

The results in this section relate to the current approach of company X regarding strategy making and implementation. The results are included in the Gioia analysis that can be found in appendix D. The complete list of interview questions can be found in appendix E.

### 8.2.1 The strategic plans are not up to date

At the time of this interview phase, company X worked with a plan in A3 format. However, the A3 approach was not appropriately implemented to achieve the benefits it offers. This is supported by the interview with the director in which she states the following:

*“The business plan was translated into A3 format at the beginning four years ago, but the follow-up has severely lagged behind what it should actually be. Everything is in my head, the A3 and the implementation, but I have not updated the A3 annual plan. There really is a backlog there.”*

Because the plan is not up to date, it does not fully reflect the organization's characteristics and it does not adequately fulfil the current organizational requirements. This is largely due to the fact that the organization has grown strongly in recent years. Because of this, the director notices that it is necessary to introduce more structure and to internalize the strategy into the company. Currently, strategy development and implementation are entirely driven by herself. Improvement in this area is a priority for strategic improvement. The pedagogic employees share the feeling that the plans have not been updated since the organization was taken over 4 years ago:

*“I have the feeling that we made a plan once, when the director took over the company, and after that I do not think that it has changed.”*

The employees agree that it would be valuable to be able to access an up-to-date plan. According to one of them, this could prove especially valuable for new employees that come into the organization.

### 8.2.2 Employee engagement and involvement in strategy development and implementation

The current strategizing approach does not involve employees in the development or adjustment of strategic plans in a structured manner. Furthermore, the employees are only involved to a very limited degree. The director states the following regarding their involvement:

*“The engagement of employees is very informal. It's a question such as 'how are things going? how are you all doing?' Management by walking around so to speak.”*

This approach does reap benefits in a practical sense. Employees talk about their day-to-day experiences and issues such as the planning and the availability of the necessary materials. This is also something the director experiences:

*“I do ask if there are any things we have planned for next year from the locations, but very little comes out of that. So, then it comes from me again, because I already know roughly where I want to go.”*

The pedagogical employees also state that they are not really engaged in drawing up (strategic) plans or objectives. The director does communicate how certain things should be approached and what guidelines there are but that is the extent of the current involvement. The lack of awareness regarding the strategy is explicitly recognizable in the employee statements:

*“Organizational objectives and the direction of the company? I'm not really concerned about that at all. I'm basically just spending the whole day with the kids, to ensure that they are taken care of.”*

As a first step towards more employee involvement in strategy development, the role of location coordinators has been introduced six months ago. The director states the coordinators should in the future take on the stimulating role in bringing attention to the annual plan. The step towards location

coordinators is a first step towards having the strategy development and implementation come from the locations instead of the strategy being developed solely by the director.

The implementation of strategic plans is something that the employees should carry out in their day-to-day activities. However, the current lack of awareness regarding strategic objectives negatively influences the effectiveness of these efforts. A pedagogical employee states the following:

*“Sometimes you are more aware of the need to achieve goals than other times. For example, When the health authority has visited again and everything has been told again, I think: ‘oh yes, I have to think about that and I have to keep this in mind’, but then it will fade.”*

The pedagogical employees mostly work based on their experience, creativity, and their intuition as professionals. Part of their work is structured by pedagogical methodologies and tools as well as professional guidelines but there is substantial freedom to customize the approach based on the needs of the children. Compared to this, the achievement of organizational objectives and the implementation of strategic plans takes a backseat. The challenge regarding this issue is to keep the awareness of the plans and objectives high continually, in order to have employees consciously ask themselves how they can work towards both organizational and personal goals in their daily activities.

### 8.2.3 Communication of strategic goals

The communication that facilitates the little strategic involvement that employees currently have is very informal. As a result, the employees are only to a limited extent aware of the strategic goals the company wants to work towards and the way in which these goals should be translated into actions. The director states this clearly:

*“My annual plan is insufficiently communicated. For example, soon the budget will be drawn up as well as the activities for the coming year. But that just really hasn’t been actively communicated in the last two years.”*

This is further supported by the interviews with the employees, they state that they have never seen any form of a strategic or annual plan. They do however think that the director has objectives, but these are not explicitly shared throughout the organization.

Employee goals and progress towards them should be discussed during performance review meetings. These are planned to be organized once a year between the director and each employee. However, in practice these performance review sessions have not been organized this year for various reasons. Besides the performance review, there is communication in the form of location meetings where the pedagogical employees and the location coordinator are present. These began to be held six months ago are held every four to five weeks. Employees experience clear benefit from these meetings:

*“Especially for the new colleagues, there was a lack of clarity. For example, about the holiday program but also about the child-leader ratio. Then that was briefly explained in passing. Because of the location meetings, we now have some time to discuss how we work and what is expected of the pedagogical employees. As a result, the child-leader ratio is also better paid attention to. In the past we didn’t think too much of that.”*

The location meetings are led by the coordinators, but they allow for input from all employees. Currently, these meetings mainly have practical relevance, and they are sometimes cancelled if there are no agenda items. Certain strategic objectives, such as the pedagogic quality, are a recurring talking point during the meetings. The director would like the location meetings to

develop further in order to contribute to the development and evaluation of (strategic) plans and the monitoring of progress.

To contribute to the effectiveness of the location meetings, the coordinators have meetings together with the director. These meetings allow the coordinators to discuss matters that need to be implemented or handled by the location teams. Currently this also relates to practical matters but in the aim is to utilize these meetings more strategically. These meetings would then allow the coordinators to align the plans and objectives of the locations with each other and with the overarching organization.

### 8.2.4 Progress monitoring and reflection on performance

At the time of the interview, there was no strategic monitoring tool in use. As a result, the employees were only to a limited extent aware of the progress towards the strategic goals they work towards. The only times that progress would be discussed are during the meetings with the location teams and during the performance review with the director.

The results that are monitored relate to practical matters that are often bound to guidelines defined by the government, such as the number of pedagogical employees that should be present for the number of children in a group. The director states the following regarding this:

*“No key performance indicators been developed, so there are no KPI’s. Except for those which are present from the pedagogical childcare perspective. This is really about the pedagogical climate and the requirements of the law. Then you are talking about your child-leader ratio, which is a very clear one. We should describe good KPI’s.”*

Simultaneously the director stresses that caution is necessary in defining key performance indicators (KPI’s) for childcare businesses. Working with children requires flexibility and should not always be expressed in numbers. She states the following:

*“In our industry you have to watch out for quantifying. You should engage in qualifying conversations, but quantifying the conversations, you have to watch out for that. It is not the language that is spoken in our industry.”*

Because of this, it is important to track qualitative results besides quantitative ones. This perspective is shared by the pedagogical employees.

There are development objectives for the children but the progress on these objectives were traditionally not actively tracked. A recently introduced pre-school education methodology does involve scoring the children based on their development. Based on the current development level, goals can be established that the pedagogical employees work towards with the children. One pedagogical employee states the following regarding this approach:

*“We now have a list on which you score whether a child can do something or not. That is also for yourself to get it in focus again and to ensure that the children don’t regress. This way you keep yourself alert. But it’s still new here in the organization so we’re really looking at how we’re going to give it a place.”*

As can be recognized in the statement, there is a development towards tracking progress. However, this is currently limited to the children’s pre-school education program and does not extend to organizational performance or personal development.

Besides the monitoring of current progress, there is little to no reflection on the achievement of past objectives within the teams. An employee says the following regarding this:

*“We don't really look back and discuss how things went. But that would be a good thing, to talk about what actually went well, what went wrong and how can we do even better next time?”*

One area where reflection is present is in the intended performance review sessions. A form is used to prepare these meetings and the filled in form is stored for use in the next performance review. This allows for reflection on the progress that has been made towards the goals that were established in the last session.

### 8.2.5 Open strategy beyond employees

The current approach to strategy development, implementation and annual plans still leaves something to be desired internally. Therefore, opening up the strategic process to external stakeholders is not something that is considered for the near future. However, when the organization grows further, there will be a point when a parent council needs to be established due to regulations. The director states the following regarding this:

*“I'm not that keen on a parent committee, so that's not my top priority. I know from experience that parents can always enthusiastically sign up, and that they want to take part in the parent committee, but the execution is often dramatic. Because of this it often costs a lot of work, but it does not bring you anything.”*

A more structured and clearly communicated annual plan would enhance the effectiveness of such a committee according to the director. However, she does state that engaging parents is something that should be done on broad lines and not on details.

## 8.3 The initial reactions to the A3 approach during the intervention

This section reports the reactions by the director, coordinators, and pedagogical employees during the intervention. The results are included in the Gioia analysis that can be found in appendix D. The intervention was held on one of the locations of the childcare organization and introduced the employees to the A3 approach.

The initial reactions during the intervention were highly positive. The director states the following in regard to why she would like to implement the A3 approach:

*“It includes internal auditing in the plans. We can look at the approaches of the different locations. what are you doing? what are we doing? and by doing that we learn from each other. If you look at the plans and what happens to them, you continuously work on your quality. This PDCA cycle is of course also included in the A3 approach. That is what really speaks to me.”*

Furthermore, she also states that the approach could play a large role in creating more awareness and support of strategic objectives among employees. The employees that were present also saw the potential benefits that the A3 approach could offer both to them and to the company. There immediately sprung up a discussion regarding how the approach could be implemented.

### 8.3.1 Customization of the A3 approach

When the standard format of the A3 annual plan was presented, the employees' reactions were hesitantly positive. One of the employees states the following regarding the digital tooling to track progress:

*“The digital format is useful in a meeting, but on location during the week the use will be diluted.”*

However, when an example of a customized format that increased the visualization was shown, the employees became increasingly enthusiastic and immediately started discussing how

to apply this format in practice. The customized format of an A3 plan originates from the A3 implementation of another childcare organisation. The format takes the form of a poster that visualizes the A3 annual plan for a location. One employee saw the potential to visualize progress on certain goals in the form of stickers. For example, a bright sun for excellent progress while insufficient progress would be represented by a dark raincloud. Visualizing the A3 plan has proven to be an important customization to make working with the A3 approach both fun and practical for the pedagogical staff.

### 8.3.2 Communication and strategic involvement

The employees present during the intervention immediately saw the benefit of the A3 approach in regard to the communication about strategic goals. One employee states the following:

*“Having a poster plan visible on location ensures that you can hold each other accountable and talk about it.”*

The director states that the right time to implement a structured strategic approach such as the A3 approach is now. The organization has now entered a phase where it becomes increasingly important to engage the employees in the development and implementation. When one of the employees asks how the director wants to go about engaging employees in the development of such a plan, she responds as follows:

*“I will prepare this with the coordinators and then we will work on it with the others in September. It's brand new and our staff isn't going to be engaging with this right away, so I think it's good that we do some preliminary work before informing the team. Then you can also look at it during a team day and really look at what it means for everyone.”*

Because of this, the coordinator role gains some more strategic meaning. Furthermore, it allows the A3 approach to be introduced in an approachable manner to the other employees. The director believes that the A3 approach will increase the employee engagement as there will be a clear connection between actions and results. Additionally, the progress can also easily be discussed by employees.--

## 8.4 The motivations of employees to implement the A3 approach for company X

The results in this section relate to the second round of interviews where results were gathered related to the motivations for company X to adopt the A3 approach. The results are included in the Gioia analysis that can be found in appendix D. The full list of interview questions can be found in appendix F.

During the interview with the director, it became clear that the organization would follow through with the adoption of the A3 approach because of several advantages the strategizing approach offers compared to the current approach.

### 8.4.1 Implementing the A3 approach

The director states that the implementation of the A3 approach must be approached carefully. The poster format of A3 plans, as implemented by the other childcare organization, suits the teams very well. Therefore, the introduction will start with the development of an overarching plan which can be translated to the visualized poster format for the teams at the different locations. The director states:

*“The pedagogical employees will immediately make their own thing out of it. A more 'playful' way of implementation also really contributes to how things will come to life within the team. The team will then draw everyone in, and everyone will be supported in going along with the processes.”*

The employees think that the poster format of the A3 plan best suits their needs. They describe it as more practical,

approachable, and as more manageable due to its degree of visualization and the fact that the poster is physically present instead of being digitally available. An employee states the following in this regard:

*"If I'm honest, if I have to read chunks of text, that's just boring. That doesn't attract your attention, but such a poster does attract your attention. I think that if you put up a big piece of text at our location that nobody will be happy about that."*

The implementation should not be made more difficult than is necessary. Therefore, the director intends to start the implementation of the A3 approach by formulating the start of one overarching annual plan without the need of formulating vastly different plans for the individual location. Keeping the plans similar also allows her to keep resistance low during implementation. The director states the following:

*"I want to start with one organization wide plan with posters at every location. Especially at the beginning the objectives won't differ to much between the locations. The actions may differ, but they should be coupled to the same goals."*

When discussing the digital aspect of the A3 approach, the director states that she does not think that it would immediately add value. The organization's scale is still relatively small. Therefore, introducing the online tooling would only make it more complex. It also adds another extra action that the employees have to engage in. Because of this, the introduction of A3 online is not something that is considered for the near future.

#### 8.4.2 Continuously updating and aligning strategic plans

The continuous review and improvement of the annual plan is a key aspect of the A3 approach. The director states the following in regard to keeping the plans reflect the current situation of the company and working towards continuous improvement:

*"The cyclical working that comes with A3 is of great importance for us. The actions at the locations must be aligned with the local goals, but also with the actions and goals of the coordinators and those of the entire organization. That in turn has to come back to the location level. This will ensure that the plans are kept up to date. By continuously working on current plans, you are also continuously working on your quality, which means you continuously improve it."*

Alignment is also stressed to be important by employees. One of them states the following:

*"Because of A3, everything in the organization will align. The pedagogical policy plan, what your vision is, what your mission is, etc. That line then runs completely straight."*

Furthermore, the director makes it explicitly clear that re-evaluating the strategy and advancing from there is something the A3 approach contributes to the effectiveness of strategic plans. The employees agree that the periodic adjustment and re-evaluation of plans is one of the major motivations to start to work with the A3 approach.

#### 8.4.3 Increased involvement of employees

The formulation of clearly expressed objectives plays an important role in increasing the strategic involvement of employees. The introduction of the concept of the A3 approach in itself has already contributed to this. The director states the following in regard to the strategic involvement of employees:

*"Starting with A3 is also quite exciting for the employees. Of course, I have told them a few things, but it is not yet their 'cup of tea' in their daily work. I do observe that they now also see application possibilities. The awareness of the strategy implementation has therefore increased among the employees*

*who attended the intervention. The way of structured working, also gives them something to hold on to."*

The formulation of objectives contributes to the awareness among employees. The employees agree that the A3 approach will increase their awareness of the strategy as well as their involvement in its development and implementation. According to them, this is largely due to the physical accessibility of the A3 plan in poster form at the locations. Furthermore, the A3 approach allows for the exact progress to be monitored. Therefore, the organization can adjust its course based on formal plans, objectives, and progress. This is also something the director identifies. The employees link the increase in awareness to the visibility of the plans and the results when using the A3 approach in the aforementioned poster format. One coordinator describes this as follows:

*"If it is in view, then you become aware of it. Every time you walk by, you take a look. It does keep you focussed if it's just in plain sight."*

Additionally, the A3 approach will not be introduced to the teams by the director but by the coordinators. This way, the introduction of the new approach is stimulated by someone who is always present on location and who is always working with the team members. In time, working with the approach will start to be carried out by the teams themselves as the conversation comes to life within the teams. The director sees the benefit of this and states that this allows her to stay away from directive leadership. There is a broad expectation among both the director and the employees that the A3 approach creates more strategic engagement.

#### 8.4.4 More effective communication

The director states that the A3 approach could offer tangible benefits in terms of communication. First of all, for the location coordinators. She states the following regarding these benefits:

*"For the coordinators, the A3 approach offers a very good guideline during the location meetings. They can really look at what has been agreed, what is being realized and how people are connected to those actions. The coordinators will really embrace this, I am convinced of that."*

A coordinator agrees with this perspective. The A3 plan thus serves as a foundation for structured conversations during location meetings. Another employee states the following when comparing meetings using the A3 approach to the current form of largely informal communication:

*"Now it's not so specific. Usually with a meeting, I say something like hey, this should actually happen and then we don't really make a whole plan for it."*

The lack of documented plans to discuss and evaluate is detrimental to the strategic effectiveness of location meetings. According to the director, the structure offered by the A3 approach is important for the following reason:

*"If such an A3 poster can be discussed during a team meeting, it can really pay off and it will start to live in the teams. For example, if they haven't got around to something yet, they will talk about it and immediately attach a red sticker to it or something like that. The conversations really pay off. By documenting strategy and progress. Everyone looks at the same thing. In this way it is also supported location-wide, and you can hold each other accountable. It creates a connection."*

The employees agree that the A3 approach will contribute to the effectiveness of the location meetings. Furthermore, both the coordinators and pedagogic employees think that the conversations become more focussed due to the A3 approach.

This is because the plans are clear and visible to all. This allows for conversations that directly address these elements.

One area where the respondents agree that the A3 approach would not offer considerable added value is within in the intended one-on-one progress review meetings with the director. The respondents associate the added value of the A3 approach in the conversations with those meetings that involve groups that have similar goals, be it a location meeting or a general assembly. However, the A3 approach stresses that the progress evaluation meetings must actually takes place periodically which is an improvement over the current situation.

#### 8.4.5 Improvement of progress monitoring

According to the director, the A3 approach certainly adds value in the monitoring of the progress towards the direction that she wants the company to go into. This is for a large part because the progress towards objectives can actually be analysed. This reflection facilitates double loop learning according to the director. Furthermore, A3 provides very clearly documented agreements in which employees have a role. According to the director, this is beneficial for the following reason:

*“It is a visible thing where you can show the state of affairs. That is more confrontational than the current way of working. People can be held accountable.”*

There is also consensus among the employees that this creates greater accountability. This accountability is approached from a positive angle. A coordinator states this as follows:

*“Someone can tell if their own actions succeeded. And if they didn't, why is that? What do you need to make it work, huh? You can then help and also encourage each other.”*

The fact that A3 also explicitly reflects on that what has gone well is appealing to the employees.

## 8.5 The relationship between the interactive systems lever of control and the A3 approach

The results in this section relate to the presence of the interactive control systems lever within company X and the extent to which it influences the motivations to adopt the A3 approach to strategy making and implementation.

### 8.5.1 The current presence of the interactive systems lever within private company X

Currently, strategic conversations within company X are limited in their effectiveness due to a lack of structure, focus, accountability, and accurate information. According to an employee, this leads to meetings that can be all over the place. Furthermore, most communication is informal. There is little focus on strategic plans and objectives for the future.

When we analyse the four defining characteristics of interactive control systems according to Simons, we find that the presence of the interactive systems lever of control is low based on all four aspects:

1. Little to no information is generated in regard to the strategy or its progress. For this reason, the director also states that KPIs should be drawn up and that progress should be monitored for this to become a recurring conversation topic.
2. The location coordinators are currently not engaged in frequent systematic communication about the strategy and objectives.
3. Little strategic information is gathered and therefore it is not systematically interpreted and discussed during location meetings.
4. There is no continual challenge and debate of underlying data, assumptions, and action plans.

Because the presence of the four key characteristics is very low or even absent, the presence of the interactive systems lever within company X is currently low. The employees are aware of the unstructured nature of the interactive control and want to work towards an increased structured presence of the interactive control systems lever.

### 8.5.2 The expected effect of the interactive systems lever on the motivations of private company X to adopt the A3 approach

During the interviews about the current strategy approach of private company X, it emerged that the annual plans are not up to date, that little progress information is available and that the location meetings have little strategic focus. As a result, employees are not very aware of the strategy and objectives. Furthermore, the employees are not explicitly involved in the development and implementation of the strategy. These are shortcomings that are deemed to require improvement.

De A3 approach introduces a structured way of working on the strategy development and implementation. Implementing the A3 approach means progress will be tracked and periodically discussed, that all employees are aware of the strategy and that they are directly involved in its development. Furthermore, the strategic plan is continually reviewed and improved upon. This provides the foundation for more effective strategic communication, and it provides coordinators with guidelines to lead the location meetings more effectively. Because A3 offers solutions in this regard, it is expected to improve the strategic communication and increase the presence of the interactive control systems lever of control.

### 8.5.3 The presence of the interactive systems lever in public housing corporations that work with the A3 approach

To judge the presence of the interactive systems levers for the public housing corporations that work with the A3 approach, we again analyse the four defining characteristics of interactive control systems according to Simons.

1. The A3 approach is used to monitor the progress of strategic objectives. This progress information is discussed periodically during meetings. Thus, the A3 annual plan is a continually updated report that provides focus and attention to the strategy. However, A3 is not yet used to structure all conversations so there is room for improvement.
2. The A3 plan itself is not the primary tool used throughout the organization. It does regularly receive attention of the management teams, but the lower-level employees are engaged through other means.
3. Data generated using the A3 approach is discussed by the management teams and by employees.
4. The A3 approach does allow managers to adjust the course of the organization but lower-level employees are not fully involved and do thus not continual challenge and debate of underlying data, assumptions, and action plans.

Based on these characteristics, we observe that the presence of the interactive systems lever is moderately high. The presence may rise further if the A3 approach is to be implemented throughout the organization as compared to only within the management and executive teams.

## 9. DISCUSSION

This section interprets the motivations are for public housing corporations and for private company X to adopt the A3 approach. These motivations are then compared between sectors. Furthermore, the relationship between the presence of the

interactive systems lever of control and the motivations to adopt the A3 approach is discussed.

### *9.1.1 Interpreting the motivations of public housing corporations to adopt the A3 approach for open strategy*

The results obtained regarding public housing corporations indicates that the motivations to adopt the A3 approach for open strategizing are: enhanced clarity in strategy development and implementation, increased strategic involvement of employees, more effective communication, and improvement of progress monitoring.

The motivations are closely associated with the use of the A3 online tool. Through the use of A3 Online, the accessibility, visibility, and distribution of relevant information is facilitated during the strategizing process. The results build on existing evidence by Doeleman et al. (2022) which describes transparency and IT-enablement are two of the four core principles of open strategy. The third and fourth core principles of open strategy, participation and inclusion are not fully aligned with the motivations of the public housing corporations as they utilize the A3 approach purely as a tool for management and executive teams. Therefore, the input of lower-level employees and their influence on decision making and is reduced in comparison to managers and directors. This contradicts the core concept of inclusiveness as not all internal and external stakeholders are involved in the development of the annual plan. Furthermore, it contradicts the core concept of participation as the influence of people outside the management and executive teams on the decision making is limited. This contradicts research by Quick and Feldman (2011) which describes participation and inclusion as the primary dimensions necessary for engagement (Quick & Feldman, 2011). Because of this, the use of the A3 approach by public housing corporations is not fully aligned with all core principle of open strategizing (Doeleman et al., 2022). These results indicate that the A3 approach is not yet used to its full potential as an approach to open strategizing within the public housing corporations.

The consideration that housing associations have made not to directly include lower-level employees and external stakeholders in the use of the A3 approach is related to the dilemma of empowerment in open strategy. The dilemma of empowerment states that the inclusion of wider audiences in the strategy process can be seen both as an advantage and a burden by the participants. "On the one hand, greater inclusion offers the participants a say in matters of strategy and thereby grants them more power in the organization. On the other hand however, this kind of empowerment subjects the participants to the burdens of strategic work" (Hautz et al., 2017). The fact that the employees are only indirectly included in the development of the A3 plan indicates that further involvement could offer more input from these groups that could improve the strategy.

### *9.1.2 Interpreting the current approach to strategy development and implementation of company X*

The results with respect to the company X's current approach to strategy development and implementation indicate that the strategy process is entirely based on the efforts of the director. The awareness of the strategic objectives among employees is low and they provide very limited strategic input. This situation is not in line with research by Acur and Englyst which states that the role of top management in strategic thinking should be that of an overseer or gatekeeper, "reconciling the proposals of various organizational subunits into an overall plan for the organization" (Acur & Englyst, 2006). However, the director is consciously working towards a situation in which the strategy is

formulated bottom-up and her role pivots to that of a gatekeeper. The implementation of the A3 approach to open strategizing is a direct step towards this development. Therefore, the theory by Acur and Englyst holds.

The results indicate that the current approach to strategy development and implementation is subpar in various respects. First of all, the strategic plans are not aligned with the current situation of the organization. Furthermore, the plans are not accessible to employees. Because of a lack of communication regarding the plans, employee awareness of the strategic objectives and their conscious involvement in their development is low. There is also no systematic (online) way to monitor progress in place. The current approach is thus not in line with open strategy and its four core principles as described by Doeleman et al. (Doeleman et al., 2022). The current strategic approach does therefore not offer the benefits of an open strategy approach. This is the reason why the interviewees believe in the added value of the A3 approach.

### *9.1.3 Interpreting the motivations of company X to adopt the A3 approach for open strategy*

The interviews with company X indicate that the motivations to adopt the A3 approach for open strategizing are: enhanced clarity in strategy development and implementation, increased strategic involvement of employees, more effective communication, improvement of progress monitoring, continuous improvement, and alignment of strategic plans with the organization's current situation.

The results indicate the presence of two additional motivations compared to the public housing corporations: continuous improvement and the alignment of strategic plans with the current situation. These motivations are in line with position of the childcare organization in the six-phase life cycle model as described by Santora and James (2008). According to Santora and James, the low degree of formalization in terms of structure and communication as well as the experimentation in program design are characteristics of an organization in the introductory phase. Enthusiasm and collaboration are characteristics of organizations in the growth phase (Santora & Sarros, 2008). Company X is currently making the transition from being an introductory organization towards a growth organization. Therefore, strategic plans require periodic adjustment to align with the growth phase. For company X, the next challenge is to structure continuous improvement and organizational growth. This indicates that an organization's phase in the organizational lifecycle may influence the motivations to adopt an open strategizing approach. Furthermore, the continual interplay of strategy development and implementation facilitated by the plan-do-check-act cycle of the A3 approach is in line with the 'strategy-as-practice' perspective proposed by Weiser et al. (Weiser et al., 2020). The results thus contribute to the perspective of strategy development and implementation as an integrated practice.

The results build on existing evidence that open strategy increases the strategic awareness and involvement of employees (Tavakoli et al., 2017). Furthermore, the motivation regarding to increased employee involvement in strategy development and implementation is aligned with research by Mack and Szulanski (2017) which states that open strategy approaches lead to better idea generation through pooling participant's knowledge as well as enhanced implementation because of increased commitment in the strategy development process (Mack & Szulanski, 2017). The advantage of a more bottom-up strategy process is aligned with research on open strategy (Hautz et al., 2017; Whittington et al., 2011). This implies that the A3 approach is expected to

achieve the benefits offered by open strategy in terms of employee involvement.

The results related to the expected increase in communication effectiveness confirms the need for communication for effective (open) strategizing. Furthermore, the results emphasise the role of communication as an enabler for stakeholders to make sense of the strategy, and to support goal enactment and coordination in effective open strategizing as described by Doeleman et al. (Doeleman et al., 2022). Additionally, the results support the claim by Doeleman & Diepenmaat that collective learning is strongly linked to the dialogic process (Doeleman & Diepenmaat, 2014, p. 25).

The motivations related to enhance clarity in strategy development and the improvement of progress monitoring are in line with the transparency dimension of open strategy (Hautz et al., 2017). The increased clarity provided by the A3 approach is expected to allow employees to keep each other accountable. This corresponds to research by Doeleman et al. (2022) which found that open strategizing practices lead to improved ownership of strategy implementation (Doeleman et al., 2022). However, this transparency is often linked to IT-enablement in the form of performance data visualizations (Whittington, 2019). The fact that the company does not intend to implement A3 online contradicts the inclusion of IT-enablement as a core component of open strategy (Doeleman et al., 2022). The absence of IT-enablement in the proposed implementation of company X possibly implies that the full effectiveness of the open strategy cannot be achieved.

#### *9.1.4 Comparing the motivations to adopt the A3 approach between sectors*

The motivations to implement the A3 approach are highly similar. In both the public housing corporations and private company X, the key motivations are: enhanced clarity in strategy development and implementation, increased strategic involvement of employees, more effective communication, and improvement of progress monitoring.

Company X adds two other motivations to this list: alignment of the strategic plans with the growth phase of the company and continuous improvement (Santora & Sarros, 2008). The need for alignment stems from the particular situation of the company within the organizational lifecycle. The added value of A3's focus on continuous improvement is also associated with the growth phase of company X and was not mentioned by respondents from the mature public housing corporations. The primary differences in results are thus not based on sector differences but the organization's phase in the life cycle. This topic is only explored superficially in this research. According to Dr. H.J. Doeleman, future research is necessary to determine the role of the A3 approach as a growth model and its association with organizational lifecycle phases (Doeleman, 2022).

Another difference, besides the motives themselves, is the use of A3 online. Company X does not intend to introduce the online tool while the public housing corporations stress its importance as one of the primary benefits of the A3 approach to open strategizing. The perspective of the public housing corporations is supported by previous research (Doeleman et al., 2022). However, the opposite applies for the differences in employee involvement. Company X intends to include all employees in the development of the A3 annual plan while this is limited to management and executive teams in the public housing corporations. The higher degree of participation is an important aspect of open strategizing (Doeleman et al., 2022). This suggests that the implementation of A3 will be more effective in this regard within company X compared to the public housing corporations.

#### *9.1.5 The effect of the interactive systems lever on the motivations to adopt the A3 approach*

The results suggest that the low presence of the interactive systems lever is a direct motivation to adopt the A3 approach. The importance of communication in the strategy process is stressed in research by Bourgoin et al. (2018) which states "Strategy is, at its heart, a dialogical process that occurs during dedicated meetings" (Bourgoin et al., 2018). This is in line with the claim by Doeleman & Diepenmaat (2014) that the MCS cycle is a dialogic process focused on strategic objectives, their feasibility and cooperation (Doeleman & Diepenmaat, 2014). Company X's motivation to improve this aspect of the strategy process through the utilization of the A3 approach contributes to the literature as it emphasises the role of the A3 approach in facilitating periodic, structured conversations about strategy and progress and thereby increasing the presence of the interactive systems lever of control.

## **10. CONCLUSION**

### **10.1 Limitations and recommendations**

Due to the timeframe in which this research had to be performed, the A3 approach could not be fully implemented by company X. Therefore, the results for the public housing corporations are based on factual experiences while the results for private company X are based on expectations after the introductory lecture to the A3 approach. Future research could implement the A3 approach and review the experiences with the A3 approach of a private company after a longer period of time to compare them to the public sector. Definitive sector differences cannot be concluded based on this research.

The comparison between private company X and public housing corporations is partly based on convenience sampling. The size of private company X and public housing corporation Z are highly similar but public housing corporation Y is considerably larger. Additionally, a larger sample size of public housing corporations would offer greater reliability of the results. Finally, those interviewed within the public housing corporations where the driving forces behind the implementation of the A3 approach. Therefore, their perspectives might not be representative of the overarching organizations.

As previously mentioned, the added value of the A3 approach as a growth model is not significantly documented. Based on the results of this research, the role of the A3 approach is highly similar but differs in some respects when comparing mature organizations and organizations in the growth phase. Therefore, this topic is a recommendation for future research.

### **10.2 Conclusion**

The objective of this research is to identify the motivations that influence private company X in its choice of whether to adopt the A3 approach to strategy development and implementation. The results of the longitudinal action research indicate that these motivations are: expected improvements in the clarity of strategy development and implementation, improved strategic involvement of employees, enhanced communication effectiveness, better progress monitoring, the introduction of a continuous improvement cycle, and alignment of the strategic plans with the current situation of the company. These motivations are based on the correspondence of the shortcomings of the current strategy approach and the benefits offered by the A3 approach.

The motivations for adopting the A3 approach that were found for company X are also found for public housing corporations. Therefore, it is reasonable to expect that the A3 approach can be effectively applied in the private sector alongside the public

sector. The fact that the adoption in the private sector lags behind the public sector cannot be attributed to the content of the A3 approach. Furthermore, two additional motivations were found in the form of continuous improvement and alignment with the current situation of the company that likely stem from company X's development towards a growth organization.

The low presence of the interactive systems lever which is associated with company X's current approach to strategy development and implementation was found to positively influence the motivations to implement the A3 approach. The A3 approach is expected to provide a fundament for more effective, structured strategic communication, especially among employees.

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## 12. APPENDICES

### 12.1 Appendix A: Table of quotes on key motivations influencing the choice for a strategy approach Within company X

The following table includes some key quotes in regard to the key motivations for the implementation of the A3 approach. Statements during the intervention have been included where applicable.

Motivation	T0 (current approach to strategy development and implementation)	T1 (During the intervention)	T2 (Results after the intervention)
Alignment of strategic plans with the organization's current situation	<i>"The business plan was translated into A3 format at the beginning four years ago, but the follow-up has severely lagged behind what it should actually be. Everything is in my head, the A3 and the implementation, but I have not updated the A3 annual plan. There really is a backlog there."</i>		<i>"With A3 you're going to draw up an annual plan, aren't you? So that we also know better where we stand this year. What do we want to improve? What are the things we still need to do this year? Yes, that does give you something to hold on to."</i>  <i>"With A3 we are going to re-evaluate the strategy and continue working from there. That is added value."</i>
Clarity in strategy development and implementation	<i>"I am in favour of using annual plans. Because then you know what the goals are, and we can stick to them and to make the organization better or bigger."</i>	<i>"It is so nice to be able to document the actions, measures, and the state of affairs together. Always make sure you all look at the same."</i>  <i>"A3 provides more guidance to hold on to."</i>	<i>"With A3 you get a concrete image of what you want to achieve and what actions are related to it. That contributes to the results."</i>  <i>"A3 offers both an organization-wide and location-oriented overview"</i>
Continuous improvement	<i>"The strategic plan often becomes a document that is placed at the bottom of the drawer. And then I thought I just want to convert this to an A3, because then I just know that there is a quality cycle in it."</i>	<i>"A3 includes internal auditing in the plans. We can look at the approaches of the different locations. what are you doing? what are we doing? and by doing that we learn from each other. If you look at the plans and what happens to them, you continuously work on your quality. This PDCA cycle is of course also included in the A3 approach. That is what really speaks to me."</i>	<i>"By continuously working on current plans, you are also continuously working on your quality, which means you continuously improve it."</i>
Involvement of employees in strategy development and implementation	<i>"The strategy? well good question. I have no idea."</i>  <i>"Annual plans? Not that I know of. I've never really seen an annual plan."</i>		<i>"When using A3 you get a concrete image of what you do. You set a goal and you can attach actions to it. To do that, you need to involve the employees that link to the actions. A3 feeds the</i>

	<p><i>"I'm actually not at all focused on the objectives and the direction of the company."</i></p> <p><i>"I don't know how my input is included in the plans; I have no idea. That is not directly fed back."</i></p>		<p><i>'we'-feeling. You are part of the organization, and you see how you contribute to the organization."</i></p> <p><i>"If the annual plan is in view, then you become aware of it. Every time you walk by, you take a look. It does keep you focussed if it's just in plain sight."</i></p> <p><i>"By formulating strategic objectives, the awareness is increased."</i></p>
Communication about strategy	<p><i>"The strategy is in my head and that's how that budget is made and that's where the activities are set up for the coming year. But that just really hasn't been actively communicated in the last two years."</i></p> <p><i>"we're also just discussing between ourselves in the daily activities. We're not sitting down or something. We just discuss during the week and if you come across something that you run into then you just say it. We will not meet separately for that."</i></p>		<p><i>With A3 you can really reflect on the strategy and progress during the team meetings.</i></p> <p><i>"With A3 you are obliged to discuss performance, actions, and objectives. Every month you will check what has been agreed, whether that is still correct and what the state of affairs is."</i></p> <p><i>"The goals will become more alive if you can also discuss them during work with a colleague. Just ask if you know how it is going and whether you are already working on it."</i></p>
Progress monitoring	<p><i>"No key performance indicators been developed, so there are no KPI's. Except for those which are present from the pedagogical childcare perspective. This is really about the pedagogical climate and the requirements of the law. Good KPIs need to be described."</i></p> <p><i>"No, I don't actually keep track of progress."</i></p>		<p><i>"With A3 you make your goals time-bound, specific, measurable, and so on. If you link back to that, you also make the goals achievable."</i></p> <p><i>"With A3, monitoring the progress is also part of daily work activities due to the poster format."</i></p> <p><i>"The needs of the locations are based on feelings right now. That will be close to the truth, but we do not monitor such things. We will start to do that using the A3 approach."</i></p>

## 12.2 Appendix B: Gioia analysis of the interviews with public housing corporations

This appendix contains the Gioia analysis of the interviews that were conducted with the public housing corporations. The first order concepts are based on direct quotes. Some quotes have been slightly adjusted in translation to reflect their context. The quotes are marked with either [Y] or [Z] to indicate which public housing corporation they relate to.

First order concepts	Second order themes	Aggregate dimensions
A3 makes it the strategy and annual plans transparent for everyone and you can easily run a report. [Y]	Increased transparency of documentation	Enhanced clarity in strategy development and implementation
At the moment, the reports are mainly still at annual plan level. If you use it the way we use it, you also want to include it in your accountability report. So that also means communicating with the supervisory board. [Y]		
It is precisely the conversations that you can have about it and the accountability that you can have about it, so that you can make it visible, that is very important to me at A3. [Y]	Greater accountability	
I am looking for a way in which we can be accountable to the supervisors. So, we do keep track of the actions in A3. But you would like to show what you do to your supervisors. [Y]		
We started using the A3 approach, the A3 annual plan, to translate our strategy, into an annual plan. [Z]	Better strategic alignment	
We implemented A3 in particular to increase the coherence between your strategy, which is actually in the corner of mission and vision, and the more operational annual plans and department plan. To get them to be better and more one-on-one. [Z]		
The colours also make it easier to see the connection. You can also see whether you have linked a number of concrete actions to your success determining factors and whether that ratio is somewhat correct. [Z]		
A3 seemed to us to be a good tool for not forgetting anything and for keeping a sharp eye on things when we start doing things that do not actually follow from our strategy. That is perhaps a greater risk than forgetting things. That you do too much. That does not lead to the optimal operating result, so you want to avoid doing things that are not a priority [Z]	Focus on priorities	
Its compactness is A3's strength. [Z]		

<p>The structure of A3 ensures that you don't forget things that are actually very important. And to translate your mission, vision, and your key success factors into concrete activities. [Z]</p>		
<p>We managed to get one annual plan based on a covering set of key success factors in less time than we thought. Yes, that was quite a surprise. for us it is efficient.</p>	<p>Efficiency</p>	
<p>A3 is mainly used by the people in the management team and the executive team. But you also have the people on the work floor, that's where it has to come to life. I don't think you do that with A3, you have to do that in a different way. [Y]</p>	<p>The lower levels of the organization are engaged through other means than A3</p>	<p>Strategic involvement</p>
<p>We do not constantly use the A3 towards employees.[Z]</p>		
<p>you don't have to involve everyone in the organization completely in A3. some things will not matter to people. They're not into that. You don't have to involve them, as long as they know where we are ultimately going, what our main goals are as an organization. [Z]</p>		
<p>The formulation of the long-term strategy was basically done by a working group consisting of 7 or 8 employees from the full width of the organization. They actually lead the formulation of the plan. That is the bottom-up movement. [Z]</p>		
<p>The 3 annual plan is used for every team and every department to answer the question: what are we going to do this year to make our contribution to the organization? and how are we going to do that? and who is going to do that? For this last step we do thus not use the A3 approach directly. [Z]</p>		
<p>We found the use of the A3 template per team unnecessarily complicated. [Z]</p>		
<p>We are a small organization, working with 30 people. We make the A3 annual plan at organizational level, but not at department level. So, we choose to simply work with an action plan at department level, which is based on the A3 plan. [Z]</p>		
<p>The actions in the A3 are actually linked to a team. And the team has taken those actions as a basis and in order to subsequently give substance to the how, who and what. So just elaboration so that</p>		

<p>you also know for sure that you don't forget anything. A team also does other things that are not in A3, but that do follow indirectly from the strategy. Sometimes it's all going concern. [Z]</p>		
<p>The formulation of the long-term strategy was basically done by a working group consisting of 7 or 8 employees from the full width of the organization. They actually lead the formulation of the plan. That is the bottom-up movement. [Z]</p>	<p>The input of employees is used for the A3 annual plan</p>	
<p>In the run-up to the new year, each team has a meeting based on the A3 annual plan, a conversation about what it means for them. So, We have a combination of top-down and bottom-up so to speak. [Z]</p>		
<p>The conversation about the annual plan, that's between the Management Team and the Board of Directors. That is a conversation between the two of us about how it is going with the team, what do you focus on and what do you not focus on. And then you have the overarching annual plan, and you also account for it in your report to the supervisory board, who are not at all interested in what is going on at the lowest level. [Y]</p>		
<p>we actually see A3 more as a steering instrument for team leaders, management, and directors. [Z]</p>	<p>The main users are the management team and directors.</p>	
<p>We've got the overarching annual plan, if you start from the top, so all the most important thing for Corporation Y and then it basically descends to the teams' plans. So, for example, we have a moving service for housing. We have customer service, the ones who are on the phone with us. We have communication, and people are responsible for that. That is either a management member or, for example, communication. we employ two communication consultants. And underneath those people are the action holders. [Y]</p>		
<p>There were people with us who did not see the added value of it and who experienced it as extra ballast. Another administrative task to record the progress of everything. I now experience that that is starting to turn around and that the people who first saw the biggest disadvantages are now people who now actually see the most</p>	<p>Incorrect image of A3 at introduction</p>	<p>Resistance when introducing A3</p>

<p>advantages because it just goes faster. So, in fact that image of more administration has been reversed to a flexible way of working. [Y]</p>		
<p>That was mainly the comment that again takes a lot of time. It adds an administrative act again. [Y]</p>		
<p>Wanting to do something different almost always meets some resistance, visible or invisible. I think sometimes People are not even aware of the fact that they feel resistance to something new. But there is resistance, because going out of the familiar also means choosing another way, choosing another way. Well, that could be more exciting. That creates resistance. [Z]</p>	<p>Change is inherently difficult</p>	
<p>the management team has decided that we will use A3 but is not the driving force behind A3. I (Business controller) was actually assigned there. I'm behind it too, so that's nice. [Y]</p>	<p>Stimulating force behind initiating the A3 approach</p>	<p>Leadership</p>
<p>initially I (director) was the main driver. Because I saw it as a method to simply get from a new strategic plan to a good annual plan. It sounds a bit bland, But it doesn't really need to be stimulated anymore.</p>		
<p>I think it is useful, if you introduce such a change as A3 in an organization, that it is supported at the highest level. [Z]</p>		
<p>The stimulating role has more or less been taken over by my finance and control manager because control, huh? He always likes it when things are on paper and compact. [Z]</p>	<p>Driving force for continuously working with A3</p>	
<p>It's not like A3 is being opened or expanded the moment they have that management conversation. [Y]</p>	<p>A3 yet is not fully integrated in all strategic conversations</p>	<p>Communication regarding strategy</p>
<p>There are of course action points in the plan that the plan holder must tackle with the team, and we work here according to the lean method. So once or twice a week they have, a day or a week start meeting in which those points also come back. And there are action owners who have to work on those actions. These are normal day-to-day team meetings. Separate from A3. [Y]</p>		
<p>Talking about the A3 plan should take more shape. Accountability for it needs to take shape, so We're not there yet. [Y]</p>		

<p>we all meet once a month, including myself, the controller, and then we also discuss the progress of the annual plans at the top level. And then you can talk about that, huh? For example, you are behind on a certain activity, or you need someone here at the table, you are looking for cooperation. It is a basis for the conversation. [Y]</p>		
<p>We regularly use the A3 in the management team, but I don't use it at work meetings and bilateral progress reviews, I use the action lists there. I only use A3 for the interim management reports. I think we are doing too little with it with regard to the progress talks. [Z]</p>		
<p>Only a few times per year do we review the full progression using the A3 approach. We don't use it for entire operational progress review meetings, and I actually think we should. I think that is a further development. [Z]</p>		
<p>In the bilateral meetings between directors and management team members we use the input of the controllers, what should I pay attention to? So where should I lead the conversation? We also add a monthly report to that, so real numbers. [Y]</p>		
<p>What we do have is that once a month we are all together, including myself, the business controller, and then we also discuss the progress of the annual plans at the top layer level. And then you can talk about that, huh? For example, you are behind on a certain activity, or you need someone here at the table, you are looking for cooperation. It is a basis for the conversation. [Y]</p>	<p>A3 serves as the foundation for strategic conversations at the management level</p>	
<p>In a conversation about progress, a manager is simply present and you have to intervene when a management member does not do what has been agreed, because those are actually just performance agreements that you make with each other. [Y]</p>		
<p>I talk to management every month about the key success factors. [Z]</p>		
<p>The communication is very efficient. Normally if you ask people a week later what was discussed during a meeting or what was concluded, then everyone will give you a different answer. The Online A3 annual</p>		

<p>plan is now the report that you fill in together during meetings and everyone sees what is happening. [Z]</p>		
<p>I think mainly the behaviour to enforce that if you want something you just put it down on paper, so that you want to make it measurable and smart and timely. [Y]</p>		
<p>A3 is special to us as a company because you show the progress of your business plan. [Y]</p>		
<p>We are currently preparing a tertial report, it will be made after the end of April. And I just left showed the progress based on those display options in A3, so you can see at a glance how things are going. If you look at the bars, that's just literally what the progress is. [Y]</p>	<p>A3 is a tool to make objectives measurable</p>	<p>Progress monitoring</p>
<p>It's just at the touch of a button and then you can record the progress. So it's not a matter of retyping everything again. [Y]</p>		
<p>We work together with a management dashboard in which we manage a number of parameters based on the key success factors. That is mainly a quantitative dashboard, and we have a tertial management report. In it we report on the implementation of the annual plan. We report on all results and all actions that are included in the A3 annual plan. [Z]</p>		
<p>I choose to steer on the key success factors. Not once a year, because you can no longer make adjustments there, but monthly. [Z]</p>		
<p>I choose to keep an eye on the trend and not to impose a hard operational target because that's artificial. Some issues require a customized approach.</p>	<p>Adjusting the course based on progression</p>	
<p>In my opinion, the tendency is that with all that measurability you start to focus very much on output instead of outcome. It is often very difficult to make a very Smart, measurable, accountable, outcome agreement. so, then you see agreements on output and then there is a huge danger that you focus so much on those means and the scores on the performance of the means to achieve a goal, that you are so busy with each other that you forget what you're actually doing it for. [Z]</p>		

<p>even though I'm in a very quantitative organization, I focus much less on accountable performance in terms of more social objectives. Trust is absolutely very important in this, not blind trust but informed trust. Do set clear frameworks in advance, those frameworks are formed by the strategy, the annual plan, and the departmental action plan.[Z]</p>	<p>Not all progress has to be measured</p>	
<p>A3 is just a tool for us internally, so we don't do anything with it externally. [Y]</p>	<p>A3 is not used with external stakeholders</p>	<p><b>Open strategy</b></p>
<p>We also make a traditional budget and annual plan based on the A3 annual plan. As a housing corporation you have to put your policy intentions in in an annual plan with budget. That's regulated. It must also be readable by the supervisory Board and the tenants' association. And that A3 annual plan is not readable without explanation. [Z]</p>		
<p>We did A3 ourselves and did not discuss it with stakeholders. It is an internal management document. [Z]</p>		
<p>External parties are involved in the formulation of the strategy, in the mission, vision, and key success factors. We do not do this with the A3 approach, but with a serious game that we played with important stakeholders to create insight for them as well. Ultimately, it is input for our A3 annual plan. In fact, the stakeholders are therefore indirectly involved. [Z]</p>	<p>External stakeholders are involved in strategy development</p>	

## 12.3 Appendix C: Interview questions for public housing corporations

The following table includes the interview questions that were the foundation of the semi-structured interviews with the public housing corporations:

1. What is your personal involvement with the A3 approach?
2. How do you use the A3 approach within the organization?
3. What were the reasons/were the reasons for the organization to choose the A3 approach?
4. What is the primary added value that you experience using A3?
  - Could you also focus on the added value of the three individual pillars of the A3 approach?
    - A3 Annual plan
    - A3 management dialogue
    - A3 Online
5. What areas of improvement are there internally regarding the use of the A3 approach?
6. An approach is used frequently if it is experienced as being fun. How do you keep working with the A3 approach exciting?
7. Who are the most important drivers of the A3 approach within the organization and how do they do so?
  - Is there a specific leadership style within the organization?
8. What behaviour has helped to make working with the A3 approach successful?
9. What was the greatest moment around the execution of the A3 approach?
10. At what moments did you encounter critical issues using the A3 approach?
11. How is the strategy, objectives and progress discussed with employees?
  - Structure of the conversations?
  - Setting of the conversations?
  - Frequency of communication?
  - Length of communication?
12. How is the input of employees included in the strategy development and implementation?
13. To what extent do employees have access to progress information?
14. To what extent is the information provision actually linked to the progress of the strategy?
15. What improvements or adjustments in the application of the A3 approach have you made with regard to the communication now that you have been working with the A3 approach for a while?
16. What behaviour has helped to make the communication using the A3 approach a success?
17. To what extent do you experience a broad involvement in the development of the strategy and its implementation?
  - How are employees involved?
18. To what extent are third parties (municipalities, central government, utility companies, residents, etc.) included in the strategy process?
19. What makes the application of the A3 approach special for your sector?
20. What is your main recommendation for other housing corporations?
21. How highly would you rate working with A3?
  - Can you also individually assess the three pillars of the A3 approach?
22. Could you tell me a bit more about how the success factors and results areas are linked to your mission and core values?
  - Could you give an example of a key success factor and a result you are working towards?
23. How are course adjustments made based on the progress on the KPIs?
  - How are KPIs monitored?
24. How effective is the A3 approach for the organization?

## 12.4 Appendix D: Gioia analysis of the interviews with company X

This appendix contains the Gioia analysis of the interviews that were conducted with private company X as well as the immediate reactions during the intervention. The first order concepts are based on direct quotes. Some quotes have been slightly adjusted in translation to reflect their context. The quotes are marked with [T1], [T2] or [T3] to indicate which measurement moment they relate to.

First order concepts	Second order themes	Aggregate dimensions
The business plan was translated into A3 format at the beginning four years ago, but the follow-up has severely lagged behind what it should actually be. Everything is in my head, the A3 and the implementation, but I have not updated the A3 annual plan. There really is a backlog there. [T1]	The strategy and its documentation are not updated	Alignment of strategic plans with the organization's current situation
The strategy implementation present. Just not documented. [T1]		
The A3 plan and its goals are not up to date. That has to happen. [T1]		
Updating the plans isn't part of the teams yet, so it just rattles on all sides. It's not tight. [T1]		
The A3 plan has been set up but it has not been developed further. [T1]		
I think an up-to-date plan would makes everything clearer for new staff when that comes in. [T1]		
I have the feeling that we made a plan once, when the director took over and after that I really don't think it has changed. [T1]		
I have not seen any documents on the targets. When I speak to the director, she sometimes mentions what she has plans. [T1]		
I've never really seen an annual plan. [T1]		
With A3 we are going to re-evaluate the strategy and continue working from there. That is added value. [T3]		
With A3 you're going to draw up an annual plan, aren't you? So that we also know better where we stand this year. What do we want to improve? What are the things we still need to do this year? Yes, that does give you something to hold on to. [T3]		
I had worked with A3 before and I just like it, as a method it is just a nice method. Only in the previous organization did we really work with the actions and measures. And in my own organization I haven't got that far yet, But I really want too again. [T1]	A3 is not yet fully implemented	

<p>I have a number of aspects of A3 that I work with. But if you ask me whether it is well implemented, then I say no, that's just a fat insufficient grade. [T1]</p>		
<p>That's part of my strategy, but if you look at how it's documented and how that implementation takes place. That implementation comes from me to the different areas, and I want to get away from that. It shouldn't be in my head anymore. Yes, it must be there, but it just has to be in the organization. So the implementation, in that sense, certainly deserves an insufficient grade from an organization-wide perspective. [T1]</p>		
<p>I specifically chose A3, because it is concise, and I like that. [T1]</p>	<p>Creating focus</p>	<p>Enhanced clarity in strategy development and implementation</p>
<p>with A3 everyone sees what you are talking about, you all know what you're working towards. And if you do it right, every part in the organization has formulated its actions. Based on this you can make sure that everyone is looking in the same direction. [T1]</p>		
<p>I am in favour of using annual plans. Because then you know what the goals are, and we can stick to them and to make the organization better or bigger. [T1]</p>		
<p>A3 provides direction because in terms of organization it is intended that we go in a certain direction and that we achieve the objectives. [T2]</p>		
<p>It is so nice to be able to document the actions, measures, and the state of affairs together. Always make sure you all look at the same. [T2]</p>		
<p>A3 provides more guidance to hold on to. [T2]</p>		
<p>Because you document the strategy and progress with A3, everyone focuses on the same thing. That connection is one of the largest reasons to start using A3. [T3]</p>		
<p>A3 offers both an organization-wide and location-oriented overview. [T3]</p>		
<p>With A3 you get a concrete image of what you want to achieve and what actions are related to it. That contributes to the results. [T3]</p>		
<p>I think the direction is important. Well, that it must meet a number of key points and that you really keep them in mind. We will focus</p>		

on that, and we would like to achieve that. [T3]		
We'll see what the day brings us. So this was a structure in our day. However, no day is the same with us. [T1]	Operational flexibility within the strategy framework	
If the director sees you doing something then she sometimes comes to you, and tells you, well, I would do that this way next time or something. But she does leave us free in everything we do, but of course, you just have to stick to your professional guidelines. [T1]		
I do like the fact that there are some guidelines, so to speak, But it's not that we really have to stick to them all the time. [T1]		
There are annual plans, but they are being deviated from. On average, there is an annual plan, and you stick to it, so to speak, but if it goes differently, then it goes differently and There will not be anybody who raises a finger and say 'but we didn't decide to do it that way'. [T1]		
Using a visible plan in poster format on the locations allows you to hold each other accountable. [T2]		
By documenting strategy and progress. Everyone looks at the same thing. In this way it is also supported location-wide, and you can hold each other accountable. [T3]		
It is a visible thing where you can show the state of affairs. That is more confrontational than the current way of working. People can be held accountable. [T3]		
If someone chooses not to work sufficiently with the team when working with A3, they will be held accountable for that. [T3]		
A3 allows you to address each other about the agreements you have made, and I think that is a great added value. [T3]		
The cyclical working that comes with A3 is of great importance for us. The actions at the locations must be aligned with the local goals, but also with the actions and goals of the coordinators and those of the entire organization. That in turn has to come back to the location level. [T3]	Horizontal and vertical strategic alignment	
Because of A3, everything in the organization will align. The pedagogical policy plan, what		

your vision is, what your mission is, etc. That line then runs completely straight. [T3]		
With A3 you can adjust at organizational level when something happens at the location level. It is a cyclical way of working and that link is important. [T3]		
There is a direct ongoing PDCA cycle in A3. that means that, if you perform it well, you constantly work on your quality and my quality is after all my goal. I would like to deliver highly valued quality. [T1]	Continuous learning	Continuous improvement
You and your team will look at which actions have been taken, which have gone well, which have not gone well, which measures do you take and what do we agree on for the coming period? Then you keep it in your PDCA. [T1]		
In that case, the strategic plan often becomes a document that is placed at the bottom of the drawer. And then I thought I just want to convert this to an A3, because then I just know that there is a quality cycle in it. [T1]		
A3 includes internal auditing in the plans. We can look at the approaches of the different locations. what are you doing? what are we doing? and by doing that we learn from each other. If you look at the plans and what happens to them, you continuously work on your quality. This PDCA cycle is of course also included in the A3 approach. That is what really speaks to me. [T2]		
I think that if you have achieved a target objective on the poster, you will look further than hey, but what are we going to do now? [T3]		
By continuously working on current plans, you are also continuously working on your quality, which means you continuously improve it. [T3]		
I think that when we work with A3 for a while, we will adapt the plans to the demands of the environment because we become more aware of this. [T3]		
When I talk about the A3 approach within my organization, they look at me as if they see water burning. [T1]	Awareness of the strategy among employees	Strategic involvement of employees
The strategy? well good question. I have no idea. [T1]		

<p>I indicated that my annual plan is simply not communicated sufficiently. [T1]</p>		
<p>Sometimes you are more aware of it than other times. But I think that's also how you feel on the day itself. And well, for example if the health authority has visited again and everything has all been told again, then I think oh yes oh yes, I have to think about this and I have to think about that for a while but then it will fade. [T1]</p>		
<p>I'm actually not at all focused on the objectives and the direction of the company. [T1]</p>		
<p>We don't really have a big target. I think we work more with certain objectives because we currently hardly ever work with them. [T1]</p>		
<p>Annual plans? Not that I know of. I've never really seen an annual plan. [T1]</p>		
<p>I think there are annual plans, but I've never seen them. [T1]</p>		
<p>Starting with A3 is also quite exciting for the employees. Of course, I have told them a few things, but it is not yet their 'cup of tea' in their daily work. I do observe that they now also see application possibilities. The awareness of the strategy implementation has therefore increased among the employees who attended the intervention. The way of structured working. also gives them something to hold on to. [T3]</p>		
<p>When using A3 you get a concrete image of what you do. You set a goal and you can attach actions to it. To do that, you need to involve the employees that link to the actions. A3 feeds the 'we'-feeling. You are part of the organization, and you see how you contribute to the organization. [T3]</p>		
<p>If the annual plan is in view, then you become aware of it. Every time you walk by, you take a look. It does keep you focussed if it's just in plain sight. [T3]</p>		
<p>When you just have the A3 plan on location and you have it visible behind a door, you can always take a look. You always have it on location. [T3]</p>		
<p>I do think that A3 can really mean something, because you deal with it together and everyone knows about it and not that one person</p>		

<p>knows but the other at the location knows nothing about it. Then it is also just visible and everyone just knows about it. You can always refer back to the poster. [T3]</p>		
<p>I think the advantage of the A3 plan is that it is in sight, then you are just aware of it. Every time you walk by, take a look. That will keep you focussed. [T3]</p>		
<p>I also think that A3 may simply give employees the motivation to delve a little more into the strategy and goals. You are now often doing everything on autopilot. [T3]</p>		
<p>The pedagogical employees will immediately make their own thing out of the A3 poster. The more 'playful' way of implementation also really contributes to how things will come to life within the team. The team will then draw everyone in, and everyone will be supported in going along with the processes. [T3]</p>		
<p>By formulating strategic objectives, the awareness is increased. [T3]</p>		
<p>The introductory presentation about A3 has increased the awareness of the strategy implementation among the employees. I'm convinced of that. [T3]</p>		
<p>Because everyone is involved in the strategy with A3, you improve the focus on results. [T3]</p>		
<p>If you have that A3 poster hanging and also if you just continuously let it come up as a fixed agenda item, that you are aware of it. What are our goals? and what have we already achieved? and what else can we do with it? [T3]</p>		
<p>I do ask if there are any things we have planned for next year from the locations, but very little comes out of that. So, then it comes from me again, because I already know roughly where I want to go.[T1]</p>	<p>Employee input for strategy and objectives</p>	
<p>No, the employees are not included in the strategy formulation. The director then took over the company 3 years ago and at the time she just figured out how to do it. [T1]</p>		
<p>I don't know how my input is included in the plans; I have no idea. That is not directly fed back. [T1]</p>		

<p>The biggest difference between the current approach to strategy and the A3 approach is the involvement of the employees. [T3]</p>			
<p>With A3 you turn the strategy into a team story. Input comes from the team itself. [T3]</p>			
<p>I think that if the strategy is discussed with each other per meeting, then the influence of the employees will increase. [T3]</p>			
<p>I (director) have the primary stimulating role regarding the strategy, and I wanted my coordinators to take over part of that role. [T1]</p>	<p>Bottom-up stimulation for strategy development and implementation</p>	<p>Leadership</p>	
<p>We now started working with those 3 location coordinators. They are now also working on it. [T1]</p>			
<p>I always say that we do it as a team. I'm not the only one who deals with strategy and objectives. We all do it as a team and if something doesn't go well, we'll just discuss it together. [T1]</p>			
<p>Working with the coordinators is a lot calmer and a lot more pleasant, because our point of contact is now the coordinator, who has direct contact with the director. [T1]</p>			
<p>I will let the coordinators do the introduction of A3 at the locations so that it really comes from them. Otherwise, it comes very close to being directive and I want to stay away from that. [T3]</p>			
<p>If you support the A3 approach together with each other, then you really get that togetherness. Because then you also manage to actually implement the annual plans together. [T3]</p>			
<p>Of course each location will remain a separate location, but with A3 I hope the lines such as that mission vision and things like that will remain the same. [T3]</p>			
<p>I am a facilitative manager, although situational, but I build on the expertise of the professionals. [T1]</p>			<p>Facilitative leadership</p>
<p>Sometimes you are approached about something or that sort of thing, but then I don't mind that it comes from above very threatening or very directive, no, that's just that you talk about it straight to the point. Like, you know, I see it this way, you like it,</p>			

can't we do it differently? Or couldn't you say or do that next time? [T1]		
There's no authoritarian leader walking around saying I'm the boss or anything like that. [T1]		
In the conversations with my employees, I don't talk about strategy implementation. But you are on it. You do have a strategy. I have a strategy with my employees. [T1]	Strategy as an explicit conversation topic	Communication about strategy
The strategy is in my head and that's how that budget is made and that's where the activities are set up for the coming year. But that just really hasn't been actively communicated in the last two years. [T1]		
With A3 you can really reflect on the strategy and progress during the team meetings. [T3]		
With A3 you are obliged to discuss performance, actions, and objectives. Every month you will check what has been agreed, whether that is still correct and what the state of affairs is. [T3]		
A3 can contribute to the conversations because with your own location, in your team, you bring it up as an agenda item at every meeting. [T3]		
What we do now is that there are team meetings. In those team meetings there are fixed agenda items and in those fixed agenda items, that's what I want to go to now, that from the agenda items, we make agreements with each other. That the goals that we set and the various actions that we link to them are picked up by the teams. And of course, those actions are also formulated by them. [T1]		
In the first 3 months of the year, I want to conduct the progress review meetings, I just haven't got around to that. [T1]		
The communication about strategy and objectives goes through meetings, so twice a year we have a plenary meeting. A big meeting with the whole organization. And furthermore, it mainly happens In the In the team meetings, so the teams that work on the locations. That is now being done by the location coordinators. [T1]		
In the yearly performance review meetings, we look back and we		

<p>look ahead to the future. We make agreements. Well, we agree on actions we and that can be behaviour-related actions but can also be in the activities. Or in training. [T1]</p>		
<p>We have now started using monthly meetings per location for six months and I find that very pleasant, because then you can see all the colleagues at the same time. In it you can discuss and say things that are not always practical when you are at work. [T1]</p>		
<p>If you have a meeting, you will now come back to the objectives, what about that? That you also set a deadline if something has to be done. [T1]</p>		
<p>With setting up the coordinator layer and speaking the strategic language at the location, we can now take this step. I believe that everyone agrees. People have no other choice, because if the coordinator continues to unfold the plan and actions are sourced to people, then you must also tell what happened. [T2]</p>		
<p>If an A3 poster can be discussed during a team meeting, it can really pay off and it will start to live in the teams. For example, if they haven't got around to something yet, they will talk about it and immediately attach a red sticker to it or something like that. The conversations really pay off. [T3]</p>		
<p>We try very hard to stay on point, don't we, so bring the free association back quickly, back to the core. I'm working on that with the coordinators. [T1]</p>	<p><b>Structured meetings</b></p>	
<p>Minutes are taken for the location meetings. [T1]</p>		
<p>For the coordinators, the A3 approach offers a very good guideline during the location meetings. They can really look at what has been agreed, what is being realized and how people are connected to those actions. The coordinators will really embrace this, I am convinced of that. [T3]</p>		
<p>Right now, meetings can be all over the place. A3 allows you to discuss things more concretely. [T3]</p>		
<p>Right now it's not so specific. Usually with a meeting, I say something like hey, this should actually happen and then we don't</p>		

really make a whole plan for it. [T3]		
Currently we do make minutes and he would sometimes come back to those, but with the A3 approach the conversations become very systematically, don't they? [T3]		
Now there is a fixed agenda in the meetings, but it is still quite abstract. Via A3 you have very clearly documented agreements that everyone knows about and in which you have a role. That's more confrontational. [T3]		
I think that A3 can contribute to the structure of the meetings, because sometimes with meetings you quickly get off track, so to speak. And with A3 you can just discuss things more concretely. [T3]		
If you are going to discuss A3 with the coordinators every meeting. What are our goals? What have we achieved so far? What can be done better? Then you can feed that back in a team meeting. [T3]		
we're also just discussing between ourselves in the daily activities. We're not sitting down or something. We just discuss during the week and if you come across something that you run into then you just say it. We will not meet separately for that. [T1]	Informal communication	
The engagement of employees is very informal. It's a question such as 'how are things going? how are you all doing?' Management by walking around so to speak. [T1]		
The goals will become more alive if you can also discuss them during work with a colleague. Just ask if you know how it is going and whether you are already working on it.[T3]		
If you walk past the A3 plan, you can talk about it. Just hey, how did that go? This way you address things in between meetings.[T3]		
Every year we have to meet with the director for a progress review meeting. But that doesn't take place most of the time. [T1]	The frequency of strategic meetings	
Usually I plan the location meetings and then I always email colleagues the deadline for meeting points, which I want to receive and receive before such and such a date. And if there are really no meeting points at that		

moment, we'll just cancel the meeting [T1]		
When you talk about goals and strategy in monthly meetings, you stay aware of them. Instead of once at a team day, after which no one remembers what we were talking about six months later. [T3]		
A3 is SMART formulated. [T1]	Formulation of measurable objectives	Progress monitoring
In the personnel planning part or the training plan I really indicated. Well, that's how many percent of the employees I want to have at that level at that moment. And, that's what I'm working towards [T1]		
No key performance indicators been developed, so there are no KPI's. Except for those which are present from the pedagogical childcare perspective. This is really about the pedagogical climate and the requirements of the law. Good KPIs need to be described. [T1]		
With A3 you make your goals time-bound, specific, measurable, and so on. If you link back to that, you also make the goals achievable. [T3]		
We have a digital system and the digital system on the parent's side contains a notebook and we try to upload a photo of a child every week and also report on what happened that day in the group. This can be done at group level and at child level. [T1]		
Progress is reported during the progress review meetings. [T1]		
The provision of information is insufficiently linked to the actual progress of the strategy. [T1]		
We are going to work in an A3 so that we know together what the status of the developments is. [T1]		
No, I don't actually keep track of progress. [T1]		
It Isn't like we keep track at the end of the day like, has that child done that or that sort of thing? No, we're not doing that at the moment. [T1]		
The needs of the locations are based on feelings right now. That will be close to the truth, but we do not monitor such things. We will start to do that using the A3 approach. [T3]		

With A3, employees can keep track of progress. I will also ask to report on that. [T3]			
With A3, monitoring the progress is also part of daily work activities due to the poster format. [T3]			
The online component of A3 would offer added value as the company continues to grow. Now that is only the case for the director and perhaps the coordinators. Its use would now be too cumbersome for the benefits. [T3]			
The progress will be discussed during progress review meetings, but that is always very short and small. [T1]	Reflection on progress		
That would be good thing, wouldn't it? To sometimes discuss during the location meetings, what went well? What went wrong and how can we do even better next time? we don't have that. [T1]			
I s look at the minutes of the last meeting to see what was discussed there. What do we need to come back to? Then I put those back in for the next meeting. [T1]			
I will ask the coordinators about the progress with the team and that can be used to steer on the organizational level. [T3]			
With A3 you communicate when an organizational goal has been achieved. You can see what you've been working on. [T3]			
I think reflecting through A3 contributes to something. Often it's now just mentioning that I haven't got around to something and then another colleague jumps up and says 'I'll finish it'. Now you are going to look a bit further with the A3 approach. You ask how can it go better next time? huh? You ask: how can we do things differently next time?			
In our industry you have to watch out for quantifying. You should engage in qualifying conversations, but quantifying the conversations, you have to watch out for that. It is not the language that is spoken in our industry. [T1]		Not all progress should be quantified	
In my opinion, qualitative objectives can also be included in A3. [T3]			
I have a strategy for my accommodation, I have a strategy for the sustainability of the organization, and we look at the financial field. So, I also make	Involvement of external stakeholders		

<p>contacts about that. Contacts with the municipality, expanding the possibilities. [T1]</p>		<p><b>Open strategy towards external parties</b></p>	
<p>If an organization is larger than 50 child places, but I think that is per location, then you are obliged to set up a parents' committee. You can discuss the strategic steps of your organization with your parent committee. [T1]</p>			
<p>I think if the parents are also involved like, why did you choose us. Or, well, what do you think of the plan? Are there still areas for improvement? I think that will also improve the quality. [T3]</p>	<p><b>Effectiveness of involving external parties</b></p>		
<p>I'm just not that keen on a parent committee, so that's not my top priority either. With that, because I know from experience that parents can always enthusiastically sign up that they want to sit their old Commission. And the execution is often dramatic, so you just have a lot of work, but no returns. [T1]</p>			
<p>On certain elements, having a parents' committee can probably contribute. Where you can link them to other components such as housing, your pedagogical working environment, materials in the groups. Maybe something with the price development. Really the broad lines, not the details. [T1]</p>			

## 12.5 Appendix E: Interview questions for company X – The current approach to strategy making and implementation (T1)

The following table includes the interview questions that were the foundation of the semi-structured interviews with the public housing corporations regarding the current approach to strategy development and implementation:

1. Could you tell me what the strategy of company X is?
  - If not, do you know what the company wants to achieve?
  - What the objectives are and what the plans are?
  - How do you work towards those goals?
2. To what extent is strategy implementation/achieving those objectives something you are consciously working on?
  - Do you think that is the same for the whole organization?
3. How does company X ensure that the achievement of the objectives is worked towards in your daily activities?
  - If there is no strategy method: are there certain principles or procedures?
4. How are the employees involved in the development and implementation of the strategy and the objectives?
5. Which parts of this strategic approach have the greatest added value for the organization and why?
6. What areas of improvement are still there internally?
7. Are annual plans used within the organization and how are they designed?
8. How are you and the other employees involved in the development of the annual plans?
9. How are the employees informed after the annual plans have been established or altered?
10. Who has the most important stimulating role in ensuring attention for putting the annual plan into practice and what does this look like?
  - Is there a certain leadership style within the organization?
11. To what extent is must an activity be associated with a directly measurable result?
12. How are the strategy, objectives and progress discussed with employees?
  - Structure of the conversations?
  - Setting of the conversations?
  - Frequency of communication?
  - Length of communication?
13. What behaviour or approach has helped to make the conversations a success?
14. To what extent are you consciously translating the objectives into actions?
15. To what extent do you experience a broad involvement in drawing up the plans and their implementation?
  - How are employees involved?
16. How is the input from the employees included in the development and implementation of the plans?
17. To what extent do you have insight into the progress with regard to the goals?
18. To what extent is the information provision actually linked to the progress of the strategy?
19. What improvements or adjustments in the application of the strategy approach were made since it was introduced?
20. Do you need to provide certain figures or create reports so that progress can be tracked?
21. To what extent are third parties such as parents and the municipality included in the strategy process?
22. How effective is the strategic approach for the organization?

## 12.6 Appendix F: Interview questions for company X – The motivations to adopt the A3 approach (T2)

The following table includes the interview questions that were the foundation of the semi-structured interviews with the public housing corporations regarding the motivations to adopt the A3 approach to strategy development and implementation:

1. How did you experience the lecture about the A3 approach?
2. Do you think that awareness about strategy implementation has increased after the lecture?
  - Do you think implementing A3 contributes to increasing the awareness of the strategy development and implementation? Why?
3. What are the biggest differences between the current strategy implementation method and the A3 approach?
4. What are the biggest similarities between the current strategy implementation method and the A3 approach?
5. Are there certain things within the organization that should change to make working with A3 possible?
6. What are the reasons for actually implementing the A3 approach?
  - Delve further into these reasons
7. What are the reasons to do not implement the A3 approach?
8. Which parts of the A3 approach appeal to you the most and why?
9. To what extent could the A3 approach offer solutions for those areas of attention and points for improvement that were discussed during our previous interview?
  - Are there any further benefits that A3 could offer?
10. Do you think adjustments are necessary to ensure that the A3 approach is in line with the requirements and characteristics of your company?
  - What would the adjustments be?
11. To what extent do you think that making annual plans according to the A3 approach has added value compared to the current way of making annual plans?
12. To what extent do you think the A3 approach can contribute to involving employees in the development of annual plans, objectives, and strategy?
13. To what extent do you think the A3 approach can contribute to improving the company's focus on results?
14. To what extent can the A3 approach contribute to the translation of the strategy into action by employees?
15. To what extent is the information provision actually linked to the progress of the strategy?
16. To what extent can A3 progress interviews with employees improve communication about the strategy?
  - How does A3 contribute to formal meetings?
  - How does A3 contribute to informal communication?
  - What topics would A3 bring to the attention?
17. What would be the greatest added value of using the A3 approach within the communication?
  - Are there matters within the conversations that would really be tackled or treated differently if the A3 approach were used?
18. To what extent can the A3 approach contribute to the inclusion of the input of employees in the development of plans, objectives and ultimately the strategy?
19. To what extent can the A3 approach contribute to improving the accessibility of progress information for employees?
20. To what extent can the A3 approach contribute to improving the connection of the information provision to the progress of the strategy?
21. To what extent do you expect that working with the A3 approach can increase the enjoyment of strategy implementation compared to the current way of working?
22. How effective do you expect the A3 approach to be for company X?
23. How attractive is it to actually implement the A3 approach for company X?
24. How highly would you rate working with A3?
  - Can you also individually assess the three pillars of the A3 approach?