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Employee Receptiveness:
A Process Perspective on a Planned Change Project

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Program: Managing People, Knowledge and Change

by

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Abstract

In recent decades, digitalisation has been a catalyst for economic growth, along which a vital need emerged for contemporary organisations to rapidly anticipate and react to changes. Organisational change is thus a recognised and widely researched topic within the literature. As we study a software implementation, executed as planned change project, we take on a process perspective on change, particularly since planned changes are within the literature criticised to neglect contextual influences. By this, we investigate the influential factors of (1) language, (2) organisational change and (3) identity work as we aspire to assess employee receptiveness. In conducting a qualitative in-depth case study at R&H Consulting we consequently follow an interpretive approach to grasp employees' interpretations and understandings. While the organisation of interest is structured into three departments with distinct sub-cultures, we investigate their reactions to the change at a departmental level. Through this, our findings provide support for all three influential factors to significantly effect employees' understandings. Complemented with an assessment of the departments' readiness for change, we thereafter introduce a change reception matrix that represents the departments' receptions towards the planned change. As our findings and resulting theoretical implications can be generalised to organisations at large, we contribute to the existing knowledge about organisational change and provide practical implications for contemporary organisations.

Keywords: Planned Change, Process Perspective, Employee Receptiveness, Language, Organisational Culture, Identity Work, Sub-Cultures, In-Depth Case Study, Qualitative Research, Abductive Study, Software Implementation, Management Consultancy

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List of Abbreviations

Abbreviation	**Explanation**
EC	Enterprise Consulting
IT	Information Technology
OD	Organisational Development
P&E	Policy and Evaluation
SA	Survey Analytics
SPOT	Sales and Pipeline Outlook Tool
T&T	Transformation and Talent

Chapter 1: Introduction

1.1 Background

The advent of digitalisation and its impact on contemporary societies have been altering the daily lives of citizens and organisations. In fact, digitalisation has been a catalyst for economic growth, along which a vital need emerged to rapidly anticipate and react to changes (Todnem By, 2005). Organisational change management is consequently said to be an important parameter to determine an organisation’s success (Sveningsson & Sörgärde, 2013). While economic growth represents an *external* change catalyst, change may as well emerge due to *internal* pressures (Palmer, Dunford & Buchanan, 2016). What is, nonetheless, said to be important is to look upon change as an opportunity rather than a modest reaction to pressures (Mohrman & Lawler, 2012). Moreover, when it comes to the execution of changes, two dominant orientations advanced – the *planning* and the *process approach* (Alvesson & Sveningsson, 2016). While the former refers to change by means of a sequential process of n-steps, the latter perceives change as emergent and thus impossible to control (Weick & Quinn, 1999). Planned organisational changes, in contradiction to the latter, associate organisations with static entities that best operate in an equilibrium state. Change is in this perspective subsequently understood as a period of divergence in which the organisation is moving away from its natural state of stability, to then move back into equilibrium when the change is implemented (Palmer, Dunford & Buchanan, 2016). The most eminent model to describe these three steps is the one of Lewin, who compares an organisation, in metaphorical terms, to an ice-cube that needs to *unfreeze*, *change* and *refreeze* (Palmer, Dunford & Buchanan, 2016). Apart from its recognition in the literature, the approach of planned change is subject to criticism, specifically as it neglects to account for organisational contexts and employees’ understandings.

In acknowledging this criticism, Sveningsson and Sörgärde (2019) introduce three perspectives to look upon organisational change that aim to “pedagogically frame the large field of writings” (p.14). The *process perspective* on change is one of them and applies an interpretive approach to change that aims to understand the happenings in change processes by looking at people’s understandings and meanings. Consequently, it is of interest to understand the underpinning influences of such meaning creation which, non-exclusively, allude to language, organisational change and identity work.

Within the literature, *language* is not merely seen as a means to exchange information but, likewise, as a way to express meaning (Brown, Gabriel & Gherardi, 2009). It hence represents a way to construct reality and to make sense of what is happening in the world (Sveningsson &

Sörgärde, 2019). For that reason, Sveningsson and Sörgärde (2019) look upon language to understand “how people think, feel, talk and act during change processes” (p.2). The construction of stories and narratives are, moreover, said to facilitate a coherent understanding amongst those targeted by the change (Brown & Humphreys, 2003). It is furthermore mentioned that in order for the change to succeed, a common language needs to be established, for which the management needs to retain “linguistic coherence” (Palmer, Dunford & Buchanan, 2016, p.216). As language is in the literature said to constitute culture (Palmer, Dunford & Buchanan, 2016), cultural influences are of significance to understand people’s interpretations.

Following up on this, while *organisational culture* is defined as a construct of shared values, beliefs and norms (Palmer, Dunford & Buchanan, 2016), it is further known as fundamental to facilitate a common understanding (Alvesson & Sveningsson, 2016). Accordingly, organisational culture is connected to organisational change, mainly since culture is an element of relevance in nearly all change processes (Alvesson & Sveningsson, 2016). The cultures’ ability to facilitate meaning is, however, criticised as it considers organisational culture to be a stable concept (Alvesson & Sveningsson, 2016). To reflect a real-life organisational context, culture must be looked upon as fragmented and, therefore, examined in its separated sub-cultures.

Consequently, apart from its recognised importance, organisational cultural changes may lead to discrepancies in employees’ *identification* processes (Gioia, Patvardhan, Hamilton & Corley, 2013). The degree to which a change is eventually institutionalised accordingly depends on the organisational members’ understandings and whether they can identify with the changes. Employee’s identity formation draws on several resources such as culture, context, backgrounds, the organisation and groups. As a constant negotiation between them occurs, this can lead to possible conflicts (Alvesson & Willmott, 2002). Besides, as employees are said to identify more with a specific group than with the overall organisation, sub-cultural identities arise (Alvesson & Sveningsson, 2016). Organisational change processes hence provoke situations of uncertainty, which then force employees to engage in identity work to align their identities to the changing circumstances (Alvesson & Sveningsson, 2016).

Grounded in this theoretical assessment, the focal point of our thesis is to investigate employee receptiveness through a process perspective on a planned change. More precisely, we aim to understand how language, organisational culture and identity work influence employees’ interpretations and meanings of the change. For this, we choose to conduct research within the scope of a case study for which we selected R&H Consulting, a Scandinavian management consulting firm, to examine the particularities of a software implementation project.

1.2 Research Objectives

Problematisation and Purpose

Throughout our investigations, we came across a phenomenon that we found peculiar and thus interesting to conduct research on. Within the organisation of interest, we identified three business departments with highly distinctive sub-cultures. While we conducted interviews within the frame of a software implementation project, we observed that their differences regarding culture and business contexts were not taken into account when the software was implemented. When set in motion, consequently, we observed that the cultural differences resulted in dissimilar interpretations that evoke emergent changes within the sub-cultures. More precisely, the different departments established diverse understandings of the change, which resulted in some employees refusing to accept the software. Subsequently, instead of aligning the different sub-cultures – to follow the corporate strategy of increasing performance – their differences became more apparent as identity work within the sub-cultures was strengthened.

In investigating the above-elaborated, we consequently aim to contribute to what is known in the literature thus far. In conducting a qualitative in-depth case study across all levels in the assessed organisation, we present a holistic perspective on a planned organisational change effort. By applying a process perspective on change, for which we investigate employee's understandings and interpretations, we evaluate the significance of language, organisational culture and identity work. In this regard, while extensive research has been devoted to organisational change, culture and identity at large (Alvesson & Sveningsson, 2016; Alvesson & Willmott, 2002; Sveningsson & Alvesson, 2016; Sveningsson & Sörgärde, 2013), rather little research has been conducted on the influential effects on a process perspective to a planned change (in exception of Sveningsson & Sörgärde, 2019) . Subsequently, we aspire to contribute research to the field of organisational change, to a process perspective on a planned change, in particular.

Research Questions

By means of the subject studied, we aim to contribute to the existing literature by answering two specific research questions. In formulating these, we draw upon our prior defined problematisation as we aspire to "challenge different types of assumptions, underlying [the] existing literature" (Alvesson, 2011, p.267). This method contradicts the gap-spotting approach to formulate research questions which, as we do not aim to fill a gap, does not suit our research approach. Moreover, as a result of our abductive research process, these questions evolved throughout our study – from moving back and forth between theory and empirical material. Accordingly, at the outset, we raised a more generic question that was meant to shed light on *the particularities of a planned change when taking on a process perspective*. While this question remains to frame the core of our study, we were able to specify distinctive research questions that serve as a foundation for us to analyse and discuss our findings as well as provide guidance throughout our thesis:

- *What is the significance of language, organisational culture and identity work within a planned change?*
- *How is employee reception formed by local interpretations and understandings?*

1.3 Outline

Our thesis is structured according to six chapters. This first chapter introduces the reader to the subject of our study on employee receptiveness through a process perspective on a planned organisational change. After elaborating the background, we outline our research objectives that result in specific research questions. The second chapter, thereupon, elaborates on the existing literature within the field of organisational change and the underlying influential factors of language, organisational change and identity work. Afterwards, within chapter three, our methodology is introduced. In this, we outline our research approach, data collection and analysis as well as limitations. Chapter four then presents our empirical findings in the form of a narrative, backed up by a short case description. Following up on the empirical findings, chapter five takes up the literature assessment to then discuss the theoretical contributions of our findings. Based on this, we eventually introduce grounded theory – constructed in the form of a change reception matrix. Finally, within chapter six, we conclude our thesis in presenting our main findings, practical implications, theoretical contributions, as well as suggestions for future research.

Chapter 2: Literature Review

In this chapter, we outline the theoretical framework of our thesis. In studying employee receptiveness by means of a process perspective on a planned change project, we pay close attention to the significance of language, organisational culture and identity work, while a software project is executed. Consequently, we aim to contribute to the research field of organisational change, specifically to process perspectives on planned changes[1] as, thus far, little research has investigated the influential effects of language, organisational culture and identity work on this matter. Therefore, in the upcoming sections, we explicate the relevant research within these fields. In this, we refrain from providing an all-embracing review of the literature as we concentrate on the significant aspects of our study, shown in the following figure (structure highlighted in blue):

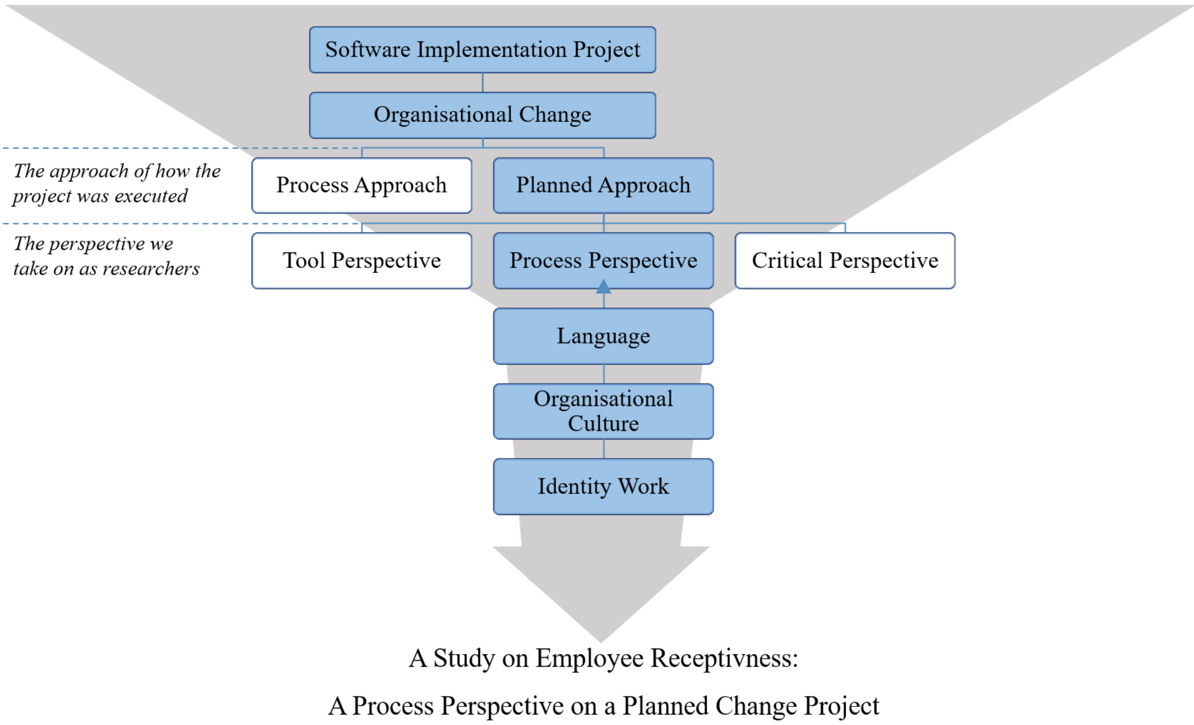


Figure 1: Contextualisation of Literature and Contributions

The Context of Information Technology Change

Within the literature, Information Technology (IT) has long-running implications on change management and is, therefore, of high relevance to the field of organisational change (Palmer, Dunford & Buchanan, 2016). As we conduct research within an IT project, in which a software project is rolled out across all departments in an organisation, we want to stress the peculiarities

[1] We as researchers take on a process perspective – an interpretive approach to change – while we conduct research within a project that has been executed by a planned change approach.

for such changes. Despite its acknowledged importance, IT implementations may cause difficulties as employees do not know how to handle the changes it causes to their work tasks (Eason, 1989). IT implementation processes are, consequently, for one reason or another, subject to resisting employees (Aladwani, 2001). This perspective is complemented by Cooper (1994), who states that IT may "facilitate organisational reengineering" (p.17), yet, only if it aligns well with the organisation's culture. In accordance, Hermel and Bartoli (2004) warn about the side effects of an IT implementation that is not integrated into an organisation's framework. Furthermore, software implementations are not seldom said to fail as they are not customised and consequently do not meet the businesses' specific demands (Legris & Collerette, 2006). Hence, the alignment between IT and organisational culture becomes vital for change processes (Harper & Utley, 2001). In acknowledging that, Veiga, Floyd and Dechant (2001) assess the significance of cross-cultural contexts to the degree to which IT is accepted. IT implementations are additionally said to positively relate to an organisations culture along, among other things, the dimensions of participative decision making, support, collaboration and learning (Ke & Wei, 2008). Over and above, these particularities of IT change projects are of relevance for our research as we are investigating a change project within the scope of a software implementation. Next up, we subsequently examine the theoretical context of organisational changes.

2.1 Organisational Change

In consideration of today's technology-driven and complex business environment, it is essential for organisations to invest in change management activities to achieve a competitive advantage (Todnem By, 2005). Yet, while its importance is commonly acknowledged, organisational change represents a challenging task for most managers as they are confronted with a paradoxical trade-off. They are on the one side advised to react to changes as soon as they emerge (Kotter, 2012), while on the other side, they are warned about implementing too much change at once (Bruch & Menges, 2010). Consequently, they are expected to stabilise the organisational equilibrium while at the same time, they are asked to anticipate future challenges (Palmer, Dunford & Buchanan, 2016). Furthermore, despite its importance, the failure rate for change implementations continues to amount to 60 - 70 percent (Keller & Aiken, 2008). Accordingly, organisational change remains to be an important field of study, inevitable, especially for contemporary societies, where it is said to determine organisational success (Sveningsson & Sörgärde, 2013).

By its various influences, organisational change can be caused by both external and internal drivers (Palmer, Dunford & Buchanan, 2016). The above-mentioned technological drivers complemented by political, cultural, demographic, economic, or market changes are of external origin (Child, 2005). In other cases, change originates as a response to internal pressures which may include low performance, staff turnover, a new management team that aims to mark their presence, or the recognition of problems that cause a reallocation of responsibilities (Palmer, Dunford & Buchanan, 2016). Regardless of the origin, organisational changes shall not be looked upon as a simple reaction to pressures but rather as opportunities that organisations and individuals can proactively shape and anticipate (Mohrman & Lawler, 2012).

Within the literature on organisational change, two dominant orientations emerged on how to work with change; the *planning approach* and the *process approach* (Alvesson & Sveningsson, 2016). While the former follows a sequence of steps that are most commonly associated with n-step models (Palmer, Dunford & Buchanan, 2016), the latter works with change as being a continuous process and unpredictable (Sveningsson & Sörgärde, 2013). Besides, planned changes are said to be triggered by misalignments due to external forces such as a deliberate managerial effort while processual changes occur on a daily basis and are subject to adjustments that are caused by minor breakdowns (Sveningsson & Sörgärde, 2013). Planned changes are thus, in relation, rather long-term (Alvesson & Sveningsson, 2016). In light of the case studied, we provide a more detailed elaboration on planned organisational change in the upcoming section.

Planned Organisational Change

As elaborated above, planned organisational change is within the literature referred to as episodic change (Weick & Quinn, 1999) and known by the notion of stage models of change management (Palmer, Dunford & Buchanan, 2016). While it is rooted in both, the traditions of Organisational Development (OD) and Human Relations (Sveningsson & Sörgärde, 2013), within the Group Dynamics school of OD, change is targeted at the group level while an individual's behaviour is assumed to be shaped by group norms (Sveningsson & Sörgärde, 2013). The Open System school, hereafter, challenged this viewpoint by introducing an organisation-wide perspective on change. Planned organisational change accordingly represents an elementary and dominant perspective of organisational change theory, yet, not without criticism as shown in the last part of this section.

Apart from being intentional, as the name reveals, planned organisational changes are infrequent and discontinuous (Weick & Quinn, 1999). Accordingly, in planned changes, organisations are associated with static entities that are said to be moving between longer periods of stability and shorter periods of change (Sveningsson & Sörgärde, 2013). Planned change, therefore, occurs in a period of divergence in which an organisation is moving away from its natural state of stability – set in motion by internal and external forces (Sveningsson & Sörgärde, 2013). Consequently, change is associated with a replacement in which one state is substituted by another (Ford & Backoff, 1988). Planned changes are furthermore said to be initiated by top management that acts as a key operator and change agent to drive the project (Sveningsson & Sörgärde, 2013).

As mentioned earlier, planned change projects are often executed by means of stage models that require the change agent to perform distinct actions throughout different stages in the implementation cycle (Palmer, Dunford & Buchanan, 2016). The most eminent model of this kind was introduced in the context of the Group Dynamics approach to OD by Kurt Lewin (Palmer, Dunford & Buchanan, 2016). His three-step ice-cube model of *unfreezing*, *change* and *refreezing* was aimed to facilitate managerial initiatives to alter group norms in change projects (Sveningsson & Sörgärde, 2013). Accordingly, from a managerial perspective, these three steps entail different managerial tasks for the respective change agent (Lewin, 1951). Unfreezing relates to the establishment of a change motive. This is achieved by changing people's attitudes towards the current situation to make them feel uncomfortable and, therewith, longing for a change (Palmer, Dunford & Buchanan, 2016). Thereafter, change refers to the movement from the current state to a desired future state (Palmer, Dunford & Buchanan, 2016). Schein (1996) complements this by stating that change materialises through cognitive restructuring by which meanings and interpretations are redefined according to updated standards. Refreezing, as the last step, then accounts for the institutionalisation of the change to prevent people from reverting to old patterns (Palmer, Dunford & Buchanan, 2016). A central assumption of such change efforts is that participation in these three steps will prevent resistance and foster commitment of those involved (Sveningsson & Sörgärde, 2013). In other words, one should reduce the forces that prevent change instead of increasing those that push for a change (Dawson, 2003). Most contemporary stage models are grounded in Lewin's ice-cube model by complementing it with a more detailed perspective. Amongst them is the eight-stage approach to transformational change by John Kotter (2007). It complements the three stages by introducing additional sub-stages that provide a more detailed set of actions to the change agent. Leaving steps out is said to increases the chance of failure (Palmer, Dunford & Buchanan, 2016). Consequently, planned organisational changes have a longstanding history of research that is challenged repeatedly, as can be seen in the next section.

While the Group Dynamics school of OD aims to capture change on a group level, the Open System school recognises an organisation-wide perspective on how to facilitate change (Alvesson & Sveningsson, 2016). In this, it is argued that an organisation composes of various interconnected sub-systems that are mutually dependent on each other (Alvesson & Sveningsson, 2016). The subsequent construct represents a complex web of relations that is by Johnson, Whittington and Scholes (2011) expressed in metaphorical terms as a "cultural web" (p.175). In this, the nine sub-systems of *rituals* and *routines*, *symbols*, *power structures*, *organisational structures*, *control systems*, *stories* and *myths*, including the *paradigm*, form an organisations entity (Johnson, Whittington & Scholes, 2011). The paradigm is consequently seen "as a set of integrative, […] taken-for-granted assumptions" (p.24) that unite the other sub-systems (Alvesson & Sveningsson, 2016). This perspective is complemented by Schein (1985), who states that culture (the paradigm) is understood as deep ingrained assumptions that are complemented by espoused beliefs and artefacts. Yet, even though cultural aspects are taken into consideration in these studies, they disregard to account for people's experiences and sense-making, which represents a limitation and is expressed in the next section.

Apart from these elaborative investigations, the literature on planned changes has been subject to criticism. Pettigrew (1985), amongst other scholars, states that the mainstream literature on planned change is acontextual and of little relevance for practitioners. In accordance, others argue that this perspective universalises change projects as it neglects to account for contextual influences such as culture, politics and power (Heracleous & Langham, 1996). Likewise, Alvesson and Sveningsson (2016) criticise the studies as being too cliché as they do not provide advice beyond the commonly acknowledged. Planned change models are further said to provide a simplistic view that fails to reflect a real-life organisational setting (Alvesson & Sveningsson, 2016). Lastly, the literature is criticised for neglecting the importance of bottom-up processes of change (Collins, 1998). Consequently, relatively little is said about how change processes emerge from the bottom and how changes are interpreted by employees (Dawson, 2003). In acknowledging this criticism, we aim to contribute to the literature by investigating how employees understood the initiation of a planned change. This is of particular interest as language, culture and identity are said to facilitate understanding and are often disregarded within planned change processes. In this, we take on a process perspective on change that we elaborate next up.

Perspectives on Organisational Change

In anticipating the sophisticated knowledge within the field of organisational change, its longstanding history and its criticism, Sveningsson and Sörgärde (2019) introduce three perspectives to look upon organisational change that aim to "pedagogically frame the large field of writings" (p.14). More specifically, to facilitate understanding, they raise three questions; "How are we supposed to make change happen?", "What is happening in change processes?" and "Why work with change?" (p.13). The *how*, *what* and *why* within these questions respectively frame the *tool perspective*, the *process perspective* and the *critical perspective* (Sveningsson & Sörgärde, 2019). The tool perspective is said to be most widely used among practitioners and exemplifies how change is best implemented. It represents a relatively pragmatic and technical perspective as it focuses on tools and models and on how these are most efficiently realised. The process perspective, in contrast, applies an interpretive approach to change as it aims to make sense of the change processes, predominantly from the perspective of those involved. In this, it unfolds the change process "from its design to its implementation, [including the] reception amongst those targeted by the change" (p.14). As a third view, in deploying a critical perspective on change, the intentions and processes are questioned while power interests and ideologies are investigated.

Another way to differentiate these three perspectives is by investigating the different kinds of knowledge they dispose of (Habermas, 1972). This is rooted in the concept of knowledge interest that suggests diverse motivations behind the creation of knowledge and distinguishes between *technical motivation*, *interpretive motivation* and *emancipatory motivation* (Habermas, 1972). These different motivations relate to the three perspectives of change as follows: The technical motivation aims to facilitate knowledge by asking "how to manage and regulate social processes – such as […] organisational change" (Sveningsson & Sörgärde, 2019, p.24). Its primary purpose is, therefore, to contribute knowledge to applications and processes, to eventually ease production – a foundation for the tool perspective on change. The interpretive knowledge interest, in contrast, centres around the creation of meaning, wherefore, language and culture are said to be key recourses (Sveningsson & Sörgärde, 2019). Therefore, knowledge does not take on the form of a method or recipe that needs to be strictly followed but develops insights and provides understandings for "complex and uncertain – such as organisational change – processes" (Sveningsson & Sörgärde, 2019, p.24). In this, the motivation for a process perspective is given. The emancipatory knowledge interest builds upon the formerly mentioned as it not only aims to understand and interpret but also critically reflect upon an organisation's practices (Sveningsson & Sörgärde, 2019). In this, it provides a source for the critical perspective on organisational change.

We, as researchers, take on the second listed process perspective on organisational change as we aim to investigate the dynamics of a planned change process. In this, we aim to understand *what* is going on in the project at hand, by examining the initiation of the project and its implementation while simultaneously assessing the employee's receptions. Our motivation is, along these lines, of interpretive origin as we aspire to unfold the change process by making sense of employee's receptions and understandings. The next section, therefore, outlines the theoretical groundings regarding language, organisational culture and identity work to facilitate meaning.

2.2 Influential Factors in Organisational Change Processes

As we have highlighted our ambition to understand employees' interpretations through a process perspective, we now investigate the influences underpinning this perspective. These influences, non-exclusively, allude to language, organisational change and identity work. Sveningsson and Sörgärde (2019), amongst other scholars, recognise the importance of organisational culture and identity in the context of organisational change – particularly as both are said to facilitate common understandings (Alvesson & Sveningsson, 2016). To enable such commonality and alignment in receptions, language is further said to be of significance (Palmer, Dunford & Buchanan, 2016). Consequently, these three concepts are of interest to our process perspective on change as they potentially influence the employee's understandings within the investigated project. In the upcoming three sections, we outline the theoretical groundings of the three concepts with an emphasis on their ability to facilitate meaning in organisational change processes.

The Significance of Language

Within the literature of organisational change, extensive research has been devoted to the significance of language (Alvesson & Sveningsson, 2016). While change is, on the one hand, said to be induced through interactions and communication, language is, on the other hand, a central component of managing change successfully (Sveningsson & Sörgärde, 2019). Language is consequently not merely seen as a means to exchange information but, likewise, as a way to express meaning (Brown, Gabriel & Gherardi, 2009). In this, language helps to construct reality and supports the exchange of different understandings to ultimately achieve alignment (Palmer, Dunford & Buchanan, 2016). In other words, language can be described as a construct to make sense of what is happening in the world (Sveningsson & Sörgärde, 2019).

A common denominator of the reviewed studies is the central aspect of communication. Through communication, a message is conveyed by which meaning is created to eventually reduce resistance among those targeted by change processes (Sveningsson & Sörgärde, 2019). For that reason, Sveningsson and Sörgärde (2019) look upon language to understand "how people think, feel, talk and act during change processes" (p.2). A coherent understanding of change processes is further said to be shaped through the construction of stories and narratives to facilitate people's sense-making (Brown & Humphreys, 2003). This view is complemented by Sveningsson and Sörgärde (2019) who elaborate that stories portray the context of a change project in outlining the different actors' relationships, their motives and interests.

Language, furthermore, represents a challenge for managers as they must communicate on different levels throughout the change process, while they must simultaneously retain a "linguistic coherence" (Palmer, Dunford & Buchanan, 2016, p.216). In accordance, Sillince (1999) proposes *ideals*, *appeals*, *rules* and *deals* – four dominant language modes to facilitate coherent change communication. Depending on the stage of the project, different linguistic modes are advised to be used (Sillince, 1999). An overemphasis on one of them is, however, also said to be problematic. Due to the segmentation into different stages, these linguistic modes align well with the outlined staged models for planned change (Palmer, Dunford & Buchanan, 2016). Taking up the cause of coherent communication, Marshak (1993) claims that when the language used by managers misaligns with the type of change that is being implemented, the change project fails as those involved get confused about mixed signals. He, afterwards, recommends managers to align their language close to the planned change. Yet, as managers are not the only ones that use communication to express meaning, a common language needs to be adopted by everyone involved (Palmer, Dunford & Buchanan, 2016). Heracleous and Barrett (2001), in this regard, distinguish between a "surface-level" (p.755) of communication and its underlying "deep discursive structures" (p.755). The latter relates to interpretive schemes of the involved employees that the managers must acknowledge to understand and support the change. Henceforth, language is said to have a significant influence on change projects, especially since people tend to understand and interpret changes differently – a commonly ignored influence in the literature of planned changes (Alvesson & Sveningsson, 2016). As language is in the literature said to constitute culture (Palmer, Dunford & Buchanan, 2016), we next up elaborate on the concept of organisational culture to facilitate understanding in change projects.

The Significance of Organisational Culture

Organisational culture is often described by the notion of "'the way we do things around here'" (p.150) and, therefore, resembles a construct of shared values, beliefs and norms of an organisation (Palmer, Dunford & Buchanan, 2016). This sense of commonality can either be strong – accentuating a strong attachment to shared values – or weak – displaying a weak common understanding of core values (Gordon & DiTomaso, 1992). Organisational culture, therefore, resembles something that guides behaviour and cannot be attributed to behaviour per se (Bate, 1994). Consequently, organisational culture can be challenging to understand as the concept itself cannot be measured (Alvesson & Sveningsson, 2016). One of the most eminent studies on organisational culture is the one of Hofstede, Neuijen, Daval Ohayv and Sanders (1990) who, inter alia, introduced seven characteristics that aim to capture organisational culture. Besides, according to Smircich (1983), the literature on organisational culture can be divided into two perspectives. One relates to culture as a variable, something that the organisation has, while the other one associates culture with a root metaphor and accordingly as something that the organisation itself is (Alvesson & Sveningsson, 2016). In line with the latter perspective, Bate (1994) proposes that culture is a metaphor that refers to an organisation as such. Hence, culture is expressed in language, stories and behaviours and, therefore, also provides meaning to individuals (Alvesson & Sveningsson, 2016). Regarding organisational change projects, culture is often referred to as the single most significant element, even when culture is not per se targeted for change (Alvesson & Sveningsson, 2016).

While culture is, on the one hand, said to facilitate meaning and coherence, one must, on the other hand, acknowledge cultural variety and fragmentation that might challenge this position (Alvesson & Sveningsson, 2016). The result of such cultural fragmentation is also referred to as sub-cultures – groups within an organisation that share common values and assumptions concerning the organisation's purpose (Jermier, Slocum, Fry & Gaines, 1991). By definition, sub-cultures derive from a dominant *parent culture* that shares some common characteristics, yet, differs in its focal concerns (Hall & Jefferson, 1993). Accordingly, sub-cultures must form a distinctive shape and structure to be differentiated from its parent culture. An organisations complexity of work tasks, departments and divisions is sometimes all it takes to form such distinctive structures and, hence, sub-cultures (Alvesson & Sveningsson, 2016). These differences, consequently, create diverse interpretations and meanings (Martin, 2002) – something that we aim to study in our theses as well. Furthermore, as the focal point of our study revolves around a change project and its cultural influences, we next up elaborate on organisational cultural change.

A significant portion of the literature around organisational culture is devoted to the research on organisational cultural change, precisely on whether organisational culture can be managed and changed altogether (Alvesson & Sveningsson, 2016)[2]. Managing culture in this context refers to the intentional act of systematically altering and influencing an organisation's values, beliefs and meanings (Alvesson & Sveningsson, 2016). In this regard, Alvesson and Sveningsson (2016) identify three opposing positions: The first is based on the assumption that organisational culture can be changed through the use of appropriate skills and resources (Palmer, Dunford & Buchanan, 2016). The second, on the contrary, questions the full control of management and argues for a moderate influence that may lead to cultural changes in certain circumstances (Alvesson & Sveningsson, 2016). Lastly, the third position states that culture is beyond managers' control as attempts to influence changes have limited impacts on employees (Ogbonna & Wilkinson, 2003). Thus, the opinions on whether one can change organisational culture vary. One possible explanation for this lies in its different definitions. When culture is defined superficially, it becomes easier to change it than if one relates the concept to deep ingrained structures (Alvesson & Sveningsson, 2016).

As culture is a concept difficult to grasp, it makes it challenging to get a holistic perspective of it. Cultural change is often difficult to differentiate from material changes as it is not seldom a part of it (Alvesson & Sveningsson, 2016). Moreover, when set in relation to behavioural change, it is, in most cases difficult to distinguish between a change in behaviours or a change in underlying assumptions and beliefs (Heracleous & Langham, 1996). Another distinguishable perspective relates to the management's position on *what* is meant to change – which is of importance for our study as we are taking on a process perspective. In the majority of cultural change projects, the management aims to change the culture – "it" –, while in others it is stated to change people – "them" – and only few actually consider themselves as part of the project and aim to change – "us" (Alvesson & Sveningsson, 2016, p.48). In accordance with this lack of management inclusion, Ogbonna and Wilkinson (2003) note that most studies on cultural change focused on low-level employees, wherefore, we chose to investigate research across levels with an emphasis on the executive team to contribute to the literature. Based on that distinction, culture can be regarded as a source of identity, which is why we next up elaborate on the concept of identity work.

[2] Whilst we do not investigate an intended cultural change per se, we believe that this topic is of relevance to point out the significance of organisational culture.

The Significance of Identity Work

The third relevant component for our research on a process perspective on a planned change is identity work. Identity is a frequently researched topic and a key concept in the context of organisational literature (He & Brown, 2013). Gioia (1998), in fact, argues that identity is one of the fundamental concepts of humanity as it centres around the question of "Who am I?" (p.17). In representing a central element within organisations, it is consequently impossible to disregard identity work within planned change processes – albeit this is often the case. Identity and identity work draw on several resources, of which one is organisational culture (Sveningsson & Sörgärde, 2019). With regard to the previous elaboration, culture can be seen as representing a part of the context, whereas identity refers to the individual (Hatch & Schultz, 2002). The concept of culture is often said to reflect the top management's perceptions and aspirations about the organisational culture, wherefore it is essential to acknowledge that individuals interpret the culture and relate to it differently, which, in turn, influences their identity (Alvesson & Sveningsson, 2016). These formed identities can vary significantly, although organisational members might have a corresponding understanding of the organisational culture (Alvesson & Sveningsson, 2016). As within the investigated organisation, several sub-cultures and interpretations became evident, it is of interest for us to investigate identity work within and across the distinct departments. Thus, in the next sections, we explain the concepts of identity and identity work with its enhanced influences and subsequently elaborate on its importance within planned organisational change processes.

Sveningsson and Alvesson (2016) define identity as a result of how individuals understand themselves in terms of origin, values, goals and aspirations. By creating an identity, individuals try to generate a coherent picture of their own (Sveningsson & Alvesson, 2016). Since individuals consistently reflect and make sense of how to identify, the identity formation is a rather continuous project, while core aspects remain stable over a longer period of time (Sveningsson & Alvesson, 2016). As identity is furthermore about emphasising what distinguishes oneself from others, it affects how we see ourselves in the context of our environment (Sveningsson & Alvesson, 2016; Whetten & Godfrey, 1998). The formation and adaption of one's identity, referred to as identity work (Ybema, Keenoy, Oswick, Beverungen, Ellis & Sabelis, 2009), involves the process of "forming, repairing, maintaining, strengthening or revising" (p.1165) the individual's understanding of themselves (Sveningsson & Alvesson, 2003). Identity work contains processes "between social actors and institutions, between oneself and others, between inside and outside, between past and present" (p.303) and thus not only refers to how one positions oneself but also to how one is perceived by others (Ybema et al. 2009). The individual identity is about the meaning that individuals attach to themselves, which is influenced through social interaction (Brown, 2015). Alvesson and Willmott (2002) state that identity work occurs by means of two mechanisms: On the one hand, identity work results from individuals expressing themselves in their work, receiving confirmation by their surrounding and accordingly enhancing their self-view. On the other hand, they explain that if the surrounding provides the individual with feedback that does not align with their self-view, this causes tensions, which, if not solved via identity work, can result in depression (Alvesson & Willmott, 2002). Consequently, identity work can be described as a complex process influenced by many, sometimes opposing, forces (Ybema et al. 2009). One must take into consideration that individuals draw on different sources to form their identities, which are amongst the above-mentioned context, culture, the organisation and specific groups (Ashforth & Mael, 1989). According to Alvesson and Willmott (2002), a constant negotiation between these sources occurs, as they influence each other while they might as well cause conflicts.

Organisational identity is a relevant source of identity for individuals that gives guidance in answering questions such as "who are we as an organisation?" and "how do I relate to [this]?" (Whetten & Godfrey, 1998, p.582). This includes the aspects of how employees see their organisation, how they feel and how they think about it (Hatch & Schultz, 1997). Organisational identity is further defined through the employee's perception of the shared values and characteristics within the organisation (Hatch & Schultz, 1997). An additional definition of organisational identity is provided by Albert and Whetten (1985) who use the three words *central*, *distinct* and *continuous*. The first one, central, refers to what employees define as fundamental aspects that present the organisation. Distinct is related to the aspects that make the organisation distinctive when compared to other organisations. The term continuous indicates that organisational culture is constantly adapted and "more fluid" (p.22) than individual identity (Gioia, 1998).

A strong organisational identity, meaning that members of the organisation identify with it to a high degree, can provide benefits such as an increase in performance and motivation (Jetten, O'Brien & Trindall, 2002). Additionally, organisational identity enhances employee loyalty and commitment (Alvesson & Willmott, 2002). However, one must not neglect that organisational identity as a source of individuals' identity also needs to be looked upon more critically, as it can be used to execute control (Alvesson & Willmott, 2002). As organisational identity is not only formed through internal processes but can also be influenced through external forces, organisations can use the identity formation processes to execute control

(Alvesson & Willmott, 2002). Alvesson and Willmott (2002) elaborate that through the use of, for example, language, meetings and leadership, organisational identity can be shaped in a specific direction that is intended by the management.

In most organisations, employees do not only use the organisation as a resource for their identity work but also draw on specific groups (Alvesson & Sveningsson, 2016). Most employees do not solely belong to one group but might identify with several groups, such as departments, hierarchies, work tasks or office locations (Alvesson & Sveningsson, 2016). These groups, then form specific values and beliefs (Sveningsson & Alvesson, 2003). As for human beings, a feeling of belongingness is essential, the group identity represents a valuable and significant source of the individual's identity (Jetten, O'Brien & Trindall, 2002). Through identifying with a group, individuals can decide with whom they mostly associate with (Gioia, 1998). Also, it is said that employees draw more often on specific groups as resources for their identity work than on the overall organisation (van Dick, Ciampa & Liang, 2018). As within a group, individuals have something in common that is specific for them such as being responsible for a particular field of clients, they frequently try to point out the aspects that make them different from others (Ashforth & Mael, 1989). As in our case we identify three considerably different sub-cultures, it is of interest how individuals draw on this resource to build up their identity.

When analysing change processes, identity is an important topic, particularly when environmental demands and circumstances change and bring along difficulties to maintain a coherent self-view (Alvesson & Sveningsson, 2016). Furthermore, organisational change processes provoke situations of uncertainty about the outcomes, which leads employees to try to make sense of the situations (Alvesson & Sveningsson, 2016). In order to understand the process and their role within the change, considerations about the self-view and the relation to the groups and the organisation need to be undertaken (Alvesson & Sveningsson, 2016). Therefore, organisational changes provoke a constant adaption of the individual's identity (Whetten & Godfrey, 1998). Aiming to understand the interpretations in change processes, one must thus take employees identities into account (Alvesson & Sveningsson, 2016). Employees will interpret changes based on the extent to which they can relate to it and based on their interest in the outcome. Gioia et al. (2013) describe change processes as a double-edged sword since changes demand individuals to adapt their identities, which can be complicated at times. Accordingly, also the interpretations of the change process and its outcomes vary significantly, based on how individuals make sense of it (Sveningsson & Sörgärde, 2019) On the one hand, if a change is unfavoured, resistance may occur and identity is maintained and strengthened

(Alvesson & Sveningsson, 2016). On the other hand, if the change process is favoured, identity work is triggered to adapt to the changing circumstances (Alvesson & Sveningsson, 2016). Different interpretations of change also occur as individuals present success and failure during change processes in different ways and attribute the responsibility differently to produce an attractive self-identity (Sveningsson & Sörgärde, 2019). Taking into account that change processes are interpreted in various ways, an organisations' incentives and the change processes' results cannot be seen as objective facts (Sveningsson & Sörgärde, 2019; Thomas, Sargent & Hardy, 2011). Consequently, if a change process is contradicting the established values and beliefs of a sub-culture, resistance might occur during chance processes (Wines & Hamilton, 2009). The perspective on identity work as a significant factor in planned change processes is central for us, as we aim to understand how the investigated project is interpreted in different ways.

Chapter 3: Methodology

In this chapter, we introduce our process of conducting research by which we aim to answer our outlined research questions. In this, we begin with an introduction to our general research approach. Following from this, we explain how we collected and analysed our data to then outline our knowledge contributions. The chapter is thereafter finalised with a reflexive perspective and limitations that are resulting from our method.

3.1 Research Approach

According to Schein (1985), it is a fundamental prerequisite that the method of a study is determined by its purpose. Building upon this line of thought, it is central for our study to understand how individuals interpret the planned change project and its outcomes and connected to that, how language, culture and identity impact the individuals' interpretations. Thus, we chose to follow a qualitative research approach, which is said to provide access to individual's views and perceptions (Saunders, Lewis & Thornhill, 2009).

Since we follow a process perspective on change, our primary purpose is to understand interpretations and to generate a holistic view by exploring different perspectives. This aspiration makes an in-depth study suitable for our investigations, which is accomplished through conducting research in a single company, while interviews are held in a heterogeneous group of interviewees. Drawing on the line of thought of an interpretive research paradigm, we are concerned to understand the meanings and interpretations that individuals attach to the organisational context (Saunders, Lewis & Thornhill, 2009). Following the interpretive research paradigm, we further acknowledge that the phenomenon of investigation, the planned change, is subject to several influences such as language, organisational context, identity work, experiences and cultural aspects (Sveningsson & Alvesson, 2016). As with an interpretive approach, we investigate the understandings and receptions; we follow the hermeneutics tradition that concentrates on meaning and interpretation (Sveningsson & Sörgärde, 2019). In this, we examine understandings by analysing aspects such as language, organisational culture and identity work that form the basis of individuals understandings and interpretations (Sveningsson & Sörgärde, 2019). Thus, we aim to explore irrationalities in the scope of the organisational change project and its interpretation (Saunders, Lewis & Thornhill, 2009). This goes in line with the approach of exploring a mystery introduced by Alvesson and Kärreman (2007). They describe a mystery as an observed phenomenon in an organisational context that cannot be related easily to existing theory and, therefore, requires the development of for example a new concept, an extension of the existing theory, or a metaphor.

In the role of interpretive researchers, we acknowledge that we participate in the knowledge generation, as our empirical material is influenced by our interpretations (Alvesson & Sköldberg, 2009). Adding to this, we contribute prior knowledge about concepts and phenomenon that influence us in our understandings (Prasad, 2017). Since this leads us to engage in a constant dialogue with our empirical material, we refrain from claiming our findings as being of objective nature (Alvesson & Sköldberg, 2009).

To connect our findings with theory, we chose to follow an abductive research approach. Starting with the collection of the empirical material, this approach allows us to move back and forth between theory and our empirical material, to continuously draw connections. These connections are subject to constant changes while the theoretical groundings may be adapted based on the empirical findings (Saunders, Lewis & Thornhill, 2009).

3.2 Data Collection

In our thesis, we conducted research in the scope of a case study to provide answers to our proposed research questions. As we aim to gain a deep contextual understanding of the ongoing processes in our project, this method of inquiry is said to be appropriate (Morris & Wood, 1991). Additionally, as case studies provide the opportunity for a more comprehensive set of empirical material, we chose to conduct interviews and observations, complemented by the review of documents (Saunders, Lewis & Thornhill, 2009). To gain an in-depth understanding of a specific project, we furthermore chose to focus on one organisation as a single case (Saunders, Lewis & Thornhill, 2009). Within the identified organisation we decided for an embedded study, which means that we focused on different departments and their interpretations instead of treating the organisation as a uniform entity (Saunders, Lewis & Thornhill, 2009).

As explained before, our study was conducted within a Scandinavian management consulting firm called R&H Consulting. Several reasons have led to this decision, of which the following main arguments are pointed out to justify why the case is of relevance to our study. Firstly, R&H Consulting is a multi-national corporation with offices in all Scandinavian countries that is divided into several departments and segregated across levels. This aspect allowed us to gain insights on different perspectives across levels, departments, offices and countries, which is of interest for the cultural aspect of our study. Furthermore, it came to our knowledge that the company has an interesting and diverse culture. Secondly, we were offered to research a specific strategic change project that was initiated by the executive team. As it was rolled out to the whole organisation, it allowed us to conduct a conceptual study and gain a holistic perspective on a specific planned change. Moreover, it enabled us to contribute to previous research with an insightful story about the dynamics and interpretations in a planned change process.

To guarantee anonymity to all participants of our study, we have chosen to anonymise their names. Additionally, we came up with pseudonyms for the company and its departments. Since for our study it was necessary to gain insights on opinions and interpretations, we explained our anonymisation process to every employee prior to the interview. With that, we increased the chance of receiving honest answers and more in-depth insights on the topic (Alvesson & Sköldberg, 2009). Also, we asked the interviewees for permission to record the interview while we assured them not to publish the material to third parties. Besides, we agreed to sign a Non-Disclosure Agreement with the organisation as a prerequisite to gain access to the data.

Semi-structured interviews

In line with our qualitative research approach and our investigations in the scope of a case study, we chose to conduct semi-structured interviews. Since we aim to gain insights on perspectives and interpretations, this interview format allowed us to cover a range of themes and topics (Saunders, Lewis & Thornhill, 2009). Additionally, we remained flexible in adjusting the order of our questions to react to the flow of the conversation in complementing or leaving out several topics (Saunders, Lewis & Thornhill, 2009). Semi-structured interviews are further said to enable contextual understandings as they allow for explanations and further elaborations in order to explore specific themes in more detail (Saunders, Lewis & Thornhill, 2009). Grounded in these assumptions and based on the insights gained from our onboarding interview with our company supervisors, we designed a questionnaire (see Appendix B). After having conducted some interviews, we reflected upon the questions raised and the answers gained, which enabled us to dig deeper into interesting topics and allowed us to adjust our questionnaire.

Since we aim to gain a holistic perspective on the particular change project, we chose a purposive sample to select our interviewees (Saunders, Lewis & Thornhill, 2009). Based on an organisational chart, the onboarding meeting and some documents, we identified a list with employees of interest and went through this with our company supervisor who helped us in scheduling the interviews. Hence, to investigate the above-evaluated topic, we scheduled 25 interviews with employees across levels and departments in Hamburg, Stockholm, Copenhagen, Aarhus and Oslo. Those were conducted within a timeframe of eleven weeks and can be seen in the following figure:

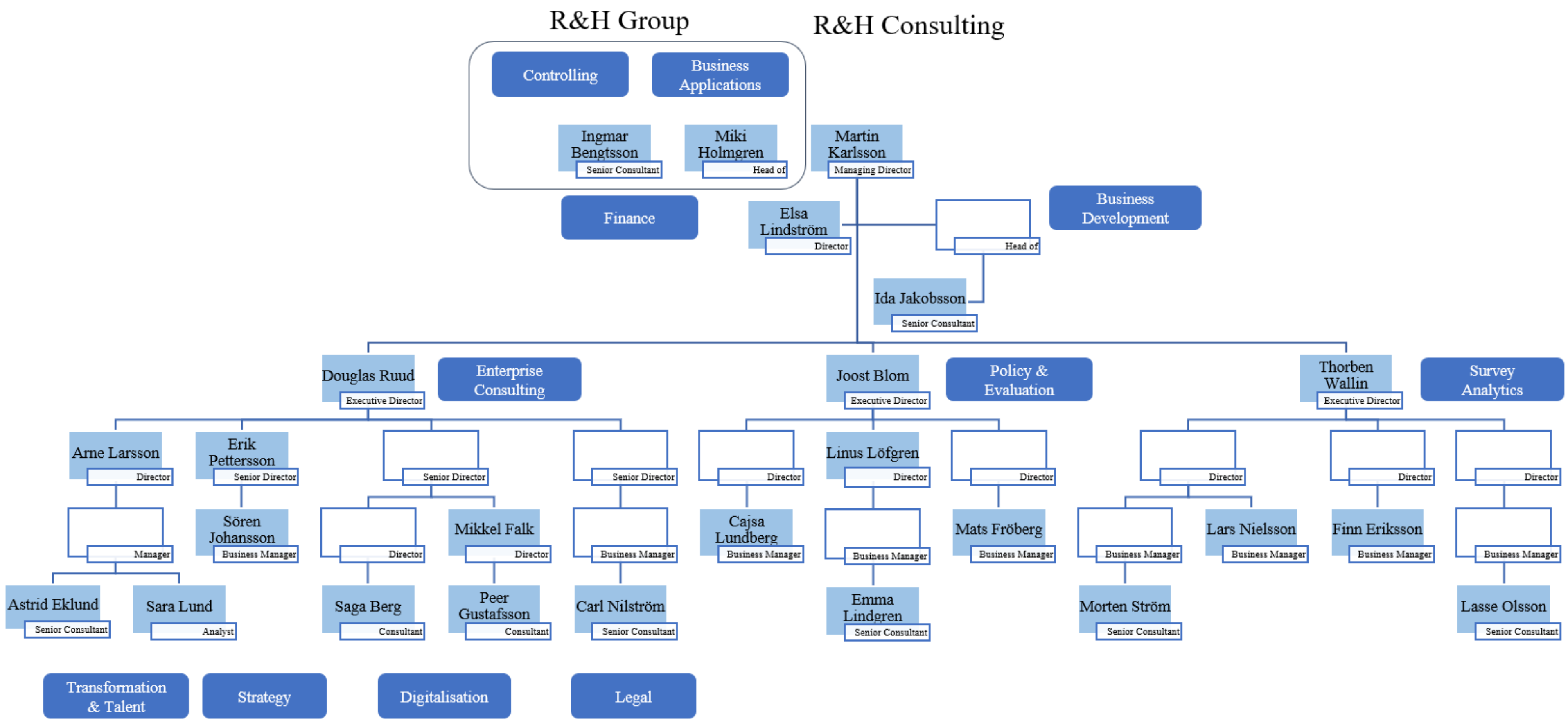


Figure 2: Overview of Interviews

To create a bond with the interviewee and to transmit a feeling of trust, we decided to conduct face-to-face interviews. Through these face-to-face conversations that took place in the interviewee's natural work environment, the data is said to enrich (Easterby-Smith, Thorpe, Jackson & Jaspersen, 2018). Furthermore, it has helped us to grasp the gestures and mimics of the interviewees which resulted in additional observations. In executing every interview together, we were able to divide up roles to one of us leading the conversation and the other one taking notes while focusing on the situation. This procedure made it possible for us to not only record what interviewees said, but also in which way it was said. To understand the context and our interviewee's opinions, this form of nonverbal communication was beneficial as it is said to express more about people's feelings than verbal communication (Knapp, Hall & Horgan, 2013). To memorise all interviews in great detail, we transcribed the interviews on the same day (Longhurst, 2003) and noted down our observations on the employee's tone of voice, gestures and mimics.

Observations

To complement our interviews, we were able to observe a workshop in the form of a webinar where the software was explained. Additionally, we joined meetings where the software was actively used by the employees and their managers. Being part of, but not actively participating, we took on the role of "observers-as-participants" (p.210) as we took notes and only asked follow-up questions if anything remained unclear (Easterby-Smith et al. 2018). This helped us to contextualise the data from our interviews, as people's behaviour might differ from their expressions during our interviews (Sveningsson & Alvesson, 2016). Moreover, we spend several days in the headquarter of R&H Consulting and went to five of the other offices, which enabled us to grasp the context and the work environment of our interviewees.

Document Analysis

As a third source of data collection, we reviewed 35 provided documents and identified the relevant ones as can be seen in Appendix A. The analysed documents focus on the company background, the project plan, organisational structures, intranet announcements and training material. Also, the documents describe the management's intention and the plan on how the project was aimed to be executed. With these documents, we were able to understand the background of the change project while they provided further impulses for us to generate questions for our interviews (Bowen, 2009). Combining these three methods of data inquiry, we achieved a triangulation that helped us to make sure that the data is telling us, what we think it is telling us (Saunders, Lewis & Thornhill, 2009).

3.3 Data Analysis

After having transcribed the interviews, we started with the data analysis. As we used an abductive research approach, we continuously reviewed the empirical material that we collected and drew connections to the existing literature. These connections were adapted and connected in our finalised data analysis. Following the procedure of a grounded analysis, we remained open to arising themes and review the material based on what is grounded in the data (Easterby-Smith et al. 2018). With this, we did not search for specific content or clarity but "preserve ambiguity and illustrate contradiction" (Easterby-Smith et al. 2018, p.243)

The process of a grounded analysis is divided into seven steps that we accomplished as follows (Easterby-Smith et al. 2018): In the first step, called *familiarisation,* we both read through all the interviews, documents and notes from our observations to get an understanding of the organisation and the situation. Also, we wrote down themes that came to our minds and that appeared interesting to us. In the second step, the *reflection*, we identified broad topics from our first data sighting as well as from our intuition and recognised what the data is about, what differences we see between the interviews, what appears peculiar to us and how this can broadly be related to concepts. With *open coding*, we structured the interviews according to codes that seemed important to us and tried to stay as close to the material as possible to avoid the loss of information. Within the next step, *conceptualisation*, we drew connections between the codes and identified similarities and differences between them. This enabled us to organise them into categories that helped us to understand the situation and the causalities. From the categories, we formed overall themes that we used to present our empirical findings in the form of a narrative. During the writing process, we followed the next step, called *focused re-coding*. Within this step, we went back to the empirical material and looked for further information about what we identified as relevant codes, categories and themes for our research. The second last step of our analysis is called *linking* and refers to the connection of identified themes and categories to theoretical concepts. With the help of this, we built a framework that locates our study within the identified fields of research and shows where we contribute. We finished our analysis with a *re-evaluation* and revised whether it was in line with the intended research objectives.

3.4 Case Study – Knowledge Contributions and Generalisability

As outlined by our research approach, we study the case of R&H Consulting as an in-depth single case study. Case studies are said to be appropriate research methods for investigative topics that are either in an early stage of research or in need of "freshness" (Eisenhardt, 1989, p.548). In our instance, while research covered both, organisational planned changes as well as the concepts of language, organisational culture and identity work, we contribute "freshness" (Eisenhardt, 1989, p.548) to these fields in combining them and in taking on a process perspective on change. The process perspective, in particular, supports this research approach as it offers "insights into the nature of phenomena" (Easton, 2010, p.118). In addressing questions such as "how" and "why" (p.119) our research is of exploratory nature (Easton, 2010) and thus allows for multiple layers of analysis within the same case (Eisenhardt, 1989). Through a conceptual study, we consequently aspire to theoretically generalise our findings. In this, we apply a theory generating also referred to as *grounded theory approach* to develop new concepts, models and understandings that enhance the existing knowledge about organisations at large (Heath & Cowley, 2004). Furthermore, through such qualitative research, we aspire to generate broader relevance and credible stories on what is happening in contemporary organisations. As within case studies, theory results from empirical data rather than vice versa (i.e. testing or falsifying theory), testability issues are minimised (Eisenhardt, 1989). Eisenhardt (1989) further states that validity is increased since the research process "is so intimately tied with evidence" (p.547). Finally, it must be stated that we do not intend to develop a "grand theory" (Wiggins, 1996, p.55) but aspire to theoretically contribute to prior knowledge.

3.5 Reflexivity, Credibility and Limitations

The act of (self)-reflexivity was a central concern of our research (Alvesson & Sköldberg, 2009). In hindsight, we hence acknowledge constraints and limitations to our research process that we want to elaborate shortly. At the outset, in following a qualitative research approach, the empirical material collected as well as our findings are biased through interpretations and thus inherently subjective (Rossman & Rallis, 2011). This includes not only our basic assumptions and prior-understandings due to, e.g. the influence of our study program (Bryman, 2008) but also our interviewees' contextual interpretations. Taking this into account we aim to carefully evaluate, question and reflect upon our empirical material, which is according to Schaefer and Alvesson (2017) known by the notion of "source criticism" (p.1). In this, we do not deem our findings as ultimate truths but aim to understand their essential contents. To provide credibility, Alvesson and Sköldberg (2009) outline criteria that may be used to evaluate such source criticism, namely; authenticity, bias, distance and dependence. Yet, we must admit that full disclosure of these biases is close to impossible and, therewith, represents a limitation to our research. Furthermore, we encountered time and resource constraints, on both, R&H Consulting's and on our side that limited the depth and breadth of our research.

As we joined the change project while it was up and running for approximately two years, we believe that a longitudinal study – the gathering of empirical material over a period of time (Pettigrew, 1990) – would have been more appropriate for the case at hand. In this, we would have been able to draw insights on how the employee's understandings changed over the course of the project. In alignment, Alvesson and Sveningsson (2016) point out that studies aiming to investigate organisational culture are best performed as "two in-depth studies at different time periods" (p.47). In addition to that, we encountered language barriers as all interviews were conducted in English while none of the participants, us included, had a native proficiency in the English language.

The fact that we worked as two researchers within our study significantly contributed to the quality of our thesis, particularly as we supported each other's reflexivity. Throughout our work, we established strategies that helped us to utilise our individual experiences, assumptions and pre-understandings. During our interviews, for instance, we were able to create a welcoming and open atmosphere that was said to be appreciated by our interviewees and, therefore, enhanced our trustworthiness and their openness towards our questions. Furthermore, we were able to complement each other's questions, which increased the diversity of the subjects covered. After each interview, we set down to exchange impressions and to align on what was said. As we shared each other's observations and discussed their relevance to our research, the richness of our interpretations increased.

Chapter 4: Empirical Material and Analysis

In this chapter, we start with an introduction to the background of our case, in which we present the organisation and the planned change project that we investigated. Thereafter, we present our empirical findings in the form of a narrative.

4.1 Case Background

In the scope of our thesis, we conducted research within a Scandinavian consulting and engineering cooperation, more precisely, in its management consulting business unit. They are referred to the pseudonyms of the R&H Group and R&H Consulting respectively and are shortly introduced hereafter. The change project of our investigation is called the *Sales and Pipeline Outlook Tool* and is briefly introduced as well.

The R&H Group

The R&H Group is a globally operating consulting and engineering cooperation founded in Denmark, Copenhagen, in 1945 (Document 5). The office in Copenhagen remains to operate as the company's headquarter and, due to its innovative construction, represents the company's leading engineering practice. Apart from that, the company is involved in various large-scale international projects in the construction and engineering sector (Document 5). The R&H Group furthermore distinguishes itself from others as it is being owned by the R&H Foundation. This decision was taken by the founders in 1971 to ensure an eternal company and a good, sustainable workplace for future generations (Document 5). Thorben Wallin, one of the executive directors, elaborated on how this aspiration manifests itself in the company's culture:

> I think it's a very team-oriented culture. People typically join us because they think some of our competitors are too individualistic. [...] I think the other thing is the whole story about the R&H Foundation, the idea that we're not only here as a company to make money, but also actually founded to do good in society. That's our main purpose and the rest is just something we need to do in order to achieve that. – **Thorben Wallin**, Executive Director, 08.04.2019

Consequently, the R&H Group seems to carry on with its human-centric approach, which is also represented in its tagline of *Bright ideas, Sustainable Change* (Document 6). Additionally, while the company started with a focus on Scandinavia, it nowadays employs over 15,000 consultants, in 300 offices, across 35 countries (Document 5). This growth was primarily inorganic and achieved through mergers and acquisitions. It is subsequently structured according to a matrix system with 16 business units. These units are divided into nine geographies and seven market offerings, respectively (Document 5). R&H Consulting, the business unit that is being investigated, operates as one of the market divisions.

R&H Consulting

In 1981 the R&H Group, until then being an exclusive engineering corporation, acquired a well-established consultancy in order to become more holistic and multidisciplinary (Document 8). This consultancy brought in expertise in organisational theory and business development, which back then was perceived as helpful for upcoming challenges. Starting as a separate subsidiary, it later became integrated into the R&H Group as a business unit (Document 8). Since it was renamed into R&H Consulting, it operates as an integrated subsidiary of the R&H Group with around 600 employees, in eight offices, located in six countries – Denmark, Sweden, Norway, Finland, Belgium and Germany (Document 5).

In line with the strategy of the R&H Group, R&H Consulting positions itself as the body to empower *Sustainable Change* (Document 7). In order to achieve this vision, client value creation and the importance of acknowledging employees is stressed, which is again represented in their own strategy of *Purpose, People and Performance* (Document 7). The culture of R&H Consulting is described as reflecting this strategy. Most employees at R&H Consulting are said to be *purpose* driven and aim to contribute to a better society instead of working just to earn money. It is said that most employees are highly proud of working at R&H Consulting. The *people* component becomes visible in the collaborative and team-oriented way of working. Having a close relation to colleagues, caring for and helping each other comes across as being an essential component of the culture. Also, the flat hierarchies, which allow communication across levels, seem to support this collaboration. This was described with the notion of "trying to let the best argument win" (Lars Nielsson, 28.03.2019). *Performance*, in terms of high quality of work, is of great importance for R&H Consulting's employees. As explained by one of the executive directors, they have a "candy store of professional experts" (Joost Blom, 10.04.2019), meaning that for nearly every topic, an internal expert can be found. Nevertheless, it was stated that performance in terms of commercialism is lacking to some extent, which is subject to improvement and a central component of our study.

R&H Consulting is organised in a matrix structure, being divided into the above-listed six geographies and three business departments, namely Survey Analytics (SA), Policy and Evaluation (PE) and Enterprise Consulting (EC) (Document 4). All three departments serve clients in the public sector while some also realise projects in the private sector. SA is realising survey projects for clients, such as employee surveys and customer satisfaction surveys and sells licenses of an internally developed survey tool (Thorben Wallin, 08.04.2019). Resulting from that, their work revolves around data analysis and sales. P&E is working solely in the public sector by conducting studies, evaluations and analyses (Joost Blom, 10.04.2019). Furthermore, scientific expertise is said to be a key differentiator in order to support problem analyses, implementations and evaluations. In this department, most employees are experts in specific fields, such as healthcare or education and aim to improve societal circumstances. EC is the most heterogeneous and fragmented department (Douglas Ruud, 31.01.2019). In representing classical management consultants, the sub-division Strategy works with, for instance, supply chain management and business optimisation. In the Transformation and Talent (T&T) department, consultants mainly work with leadership and employee development as well as organisational development. The Legal department is more similar to a law firm and consults on, e.g. contracts and agreements. Lastly, the Digitalisation team offers technological advice and offers support on how to become more digital.

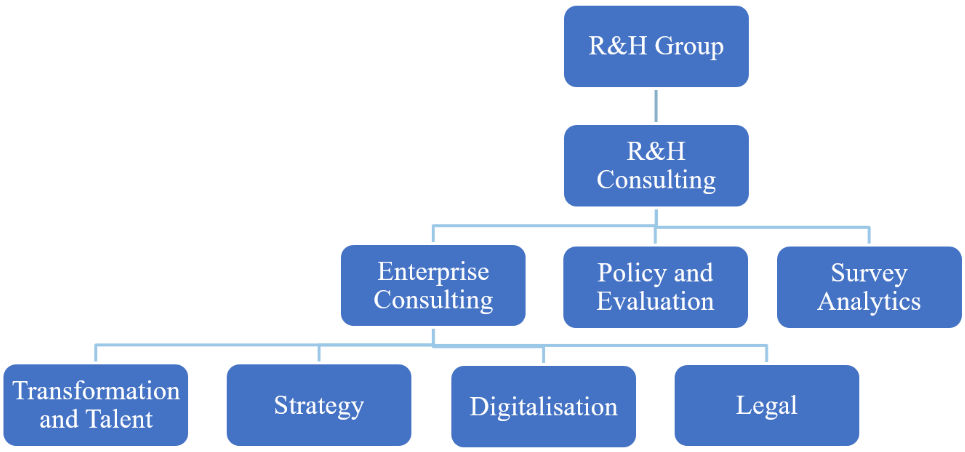


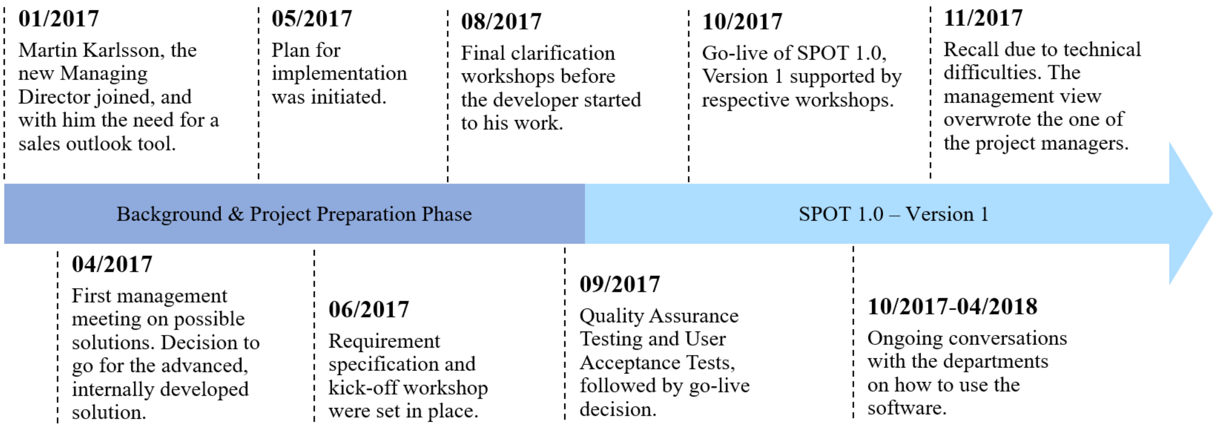
Figure 3: Organisational Structure of R&H Consulting

Background to the Project - Sales and Pipeline Outlook Tool

The *Sales and Pipeline Outlook Tool* (SPOT) is a collective forecasting software that was launched October 3rd in 2017. Its technical objective is to enable R&H Consulting to steer its business based on forward-looking and leading indicators (Document 1). Before its implementation, R&H Consulting was not able to forecast its future expected revenue in a shared system across the company. As a result, they frequently operated off budget and were not able to hit their forecasts (Elsa Lindström, 09.04.2019). SPOT is, thereafter, aimed at supporting managers in identifying and addressing gaps between expected revenues and budgets to be able to take corrective actions and address respective issues. In order to function well, SPOT, therefore, relies on accurate data that must be entered into the system manually by its employees (Miki Holmgren, 08.04.2019). Opportunity managers, project managers and business managers are in this regard responsible for *periodising* the value of their current projects and future opportunities into SPOT (Document 2). Periodising, in this context, means that they must allocate the generated amounts from their corresponding projects, month by month, into the system. As the last step, the output of the system is represented in an interactive tool that visualises selected time periods and departments in the form of figures and graphs. These figures can then be used as a foundation to discuss the R&H Consulting's future during business review meetings. In the context of the R&H Consulting Strategy of 2020, SPOT centres around the building block of performance (Document 3).

While the first version of SPOT – *SPOT 1.0* – was launched by the end of 2017, it was subject to various technical difficulties that resulted in a total of five adjusted versions before *SPOT 2.0* went live at the beginning of 2019. The project manager Ida Jakobsson elaborated on the implementation process and its key milestones:

> When I joined the project in August 2017, I had two full months before it was rolled out as a system. And back then it had already been decided to go with an internal provider called Business Applications who was going to develop the solution. […] I think the initial workshops had taken place and I remember attending one workshop in mid-august, which was the final workshop, where the developer clarified some last details. I remember being part of the first quality assurance tests and user acceptance tests as well. And they were not as detailed as they should have been, in retrospective. But, it wasn't until we rolled out on October 3rd, where we realised that there were some serious issues with the IT system. […] When we launched it, we were on version 1 and we are now on version 5. And the first 3 or 4 versions, they were probably emplaced before the end of 2017. But the first versions were replaced very fast because there were so many building issues. Now we are at version 5 and I think we have been with this version for nine months. So, there have been a lot of issues in the beginning and they were ongoing in 2018. So now for SPOT 2.0, we have chosen to go external and I have examined possible offers from other suppliers to prevent these issues in the future. – **Ida Jakobsson**, Project Leader, 31.01.2019



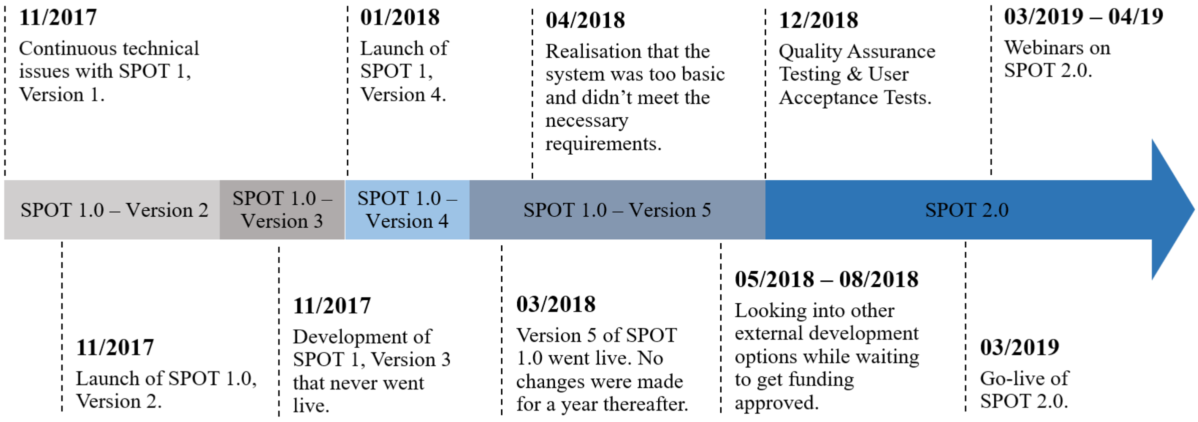


Figure 4: Project Plan

4.2 Empirical Findings

When Martin Karlsson joined R&H Consulting as the new managing director in 2017, he was confronted with a challenging situation that made it difficult for him to steer the organisation:

> When I joined the company, I mean that was a real shock, coming into a company and not having any tool that provides you with an overview of how the upcoming months look like in terms of financial performance. […] And in general, I think the performance-oriented part is lacking to a certain extent. Well, performance-orientation not in terms of quality but in terms of commercialism. We had a very high client satisfaction score, but when it comes to turning that into commercial results, it becomes difficult. I think this is partly caused by the culture. [..] But another difficulty is that the culture is quite scattered here and the departments have very strong sub-cultures. – **Martin Karlsson**, Managing Director, 17.04.2019

Coming from a traditional management consulting firm, he observed that R&H Consulting was lacking a sales-driven mentality. While the quality of the projects resulted in high client satisfaction, they missed the opportunity to turn that into further profitable sales. Based on that, he was in need of a tool that would generate an overview of future opportunities to tackle these issues. As a consequence, SPOT was initiated and set in motion. Knowing that this would be a challenging cultural change, he pointed out the different sub-cultures.

Based on this problematisation, this chapter represents the empirical material by means of a narrative that focuses on a planned change process and the role of language, organisational culture and identity work within a software implementation. In that, we draw upon interviews and documents to then contextualise these with our observations. We explain the findings of our case in the form of a narrative while it does not reflect the chronological order of the happenings but is aimed to structure our empirical findings in a logical manner. Thus, in line with our process perspective on a planned change project, we include the employee's voices and their receptions while describing the intention and implementation processes and its outcomes.

Our narrative is constructed as follows: Once in a management consulting firm, there have been ‘**three consultants**’ who were working together for a long time, yet, had different personalities and interests. This first analogy is meant to describe the three business departments within R&H Consulting and their different sub-cultures. Continuing in the story, as the three consultants have been too constrained on what happened in the past, a tool – SPOT – was initiated to help them plan their future. For this, it was important to ‘**frame the target**’ to achieve a common understanding and commitment. The second section elaborates on the overall purpose of the software and its implicit intentions. After that, the tool was ‘**set in motion**’, in other words, implemented. Here, attention is drawn to the implementation process and the communication around it. In the next section, the individual fit for each consultant’s need is evaluated in the ‘**one size fits all approach**’. In this, it is assessed whether the new tool is well aligned with their business contexts and if they had a similar software before. Finally, ‘**the value lies in the eye of the beholder**’ outlines that the software is interpreted differently. Depending on the cultural background, the receptions differ between the three departments.

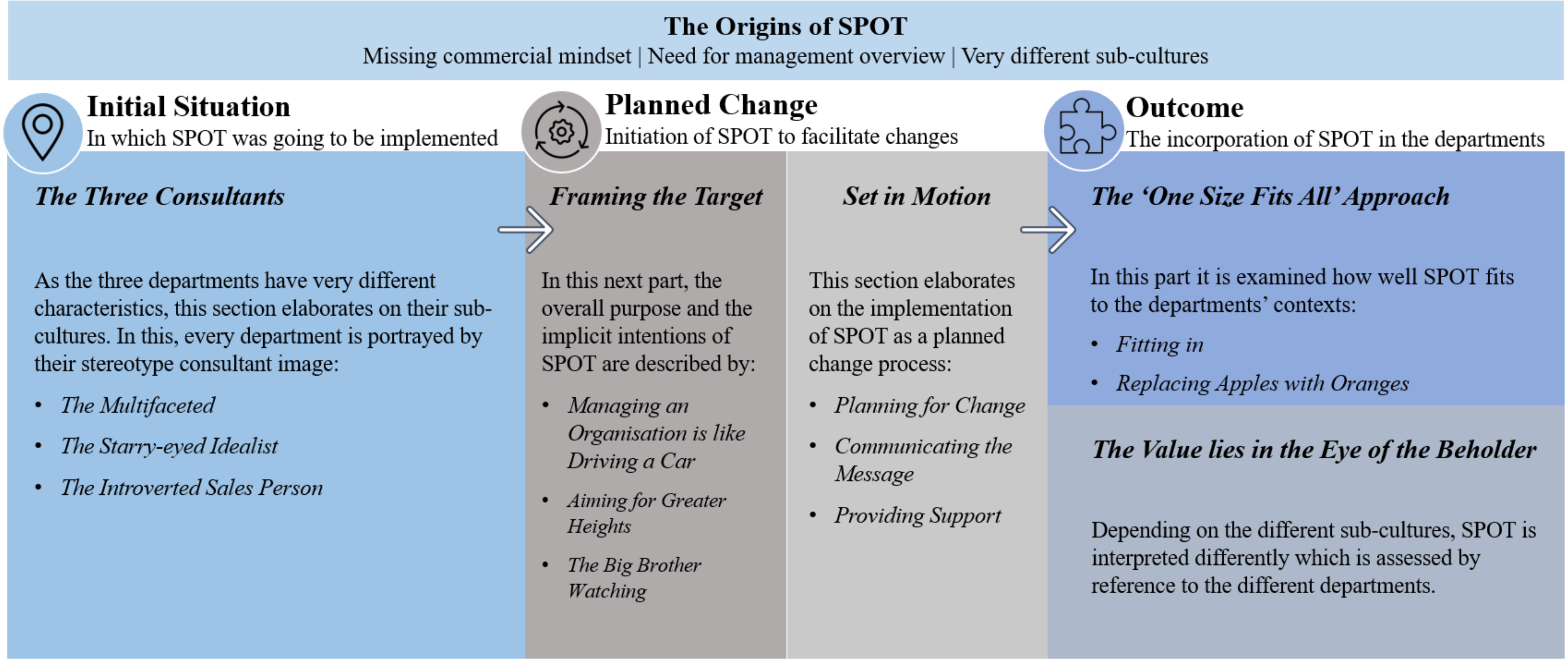


Figure 5: The Narrative

In the following narrative, several individuals share their opinion about the change project and its cultural framework. The executive team and the project manager play a key role in our narrative as they represent the different departments as well as provide a project perspective. Consequently, they appear more frequently than others and are therefore shortly introduced:

Martin Karlsson is the managing director of R&H Consulting and joined the company two and a half years ago. Located in the headquarter in Copenhagen, Karlsson is a middle-aged man and has a background in engineering. After working in the industry for some years, he has started working in the consulting business 23 years ago. Resulting from that, he is an experienced person who saw different ways of managing a company and its processes. Being convinced that he cannot lead R&H Consulting without a forecasting tool, he is the key initiator of SPOT.

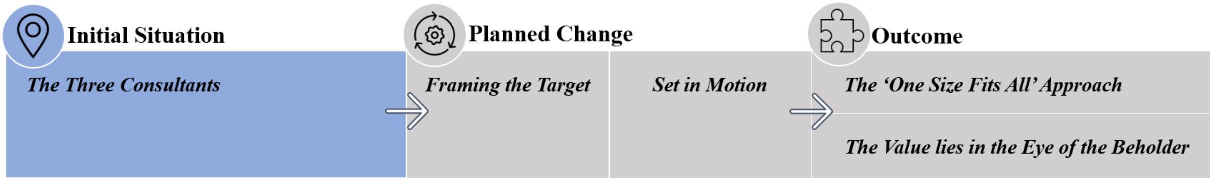
Douglas Ruud is one of the three executive directors who, together with Martin Karlsson, form the executive board of R&H Consulting. Ruud is responsible for the EC department. He is a middle-aged man with a background in business administration and joined R&H Consulting in Copenhagen two and a half years ago. Ruud has more than 20 years of experience in the consulting industry and has worked together with Martin Karlsson before. Together with him, he is an advocate of SPOT. Being responsible for the business department with the most distinct services, he is concerned about having regular meetings with every director to be updated on the status quo.

Joost Blom is the second executive directors, responsible for the P&E department with approximately 200 employees. Blom is a middle-aged man located in Aarhus and joined the company around 20 years ago as a student assistant. Since then, he had various positions from being a consultant to becoming a leader and then six months ago being promoted to the executive director. When SPOT was implemented, he was not yet part of the executive team.

Thorben Wallin is the third executive director and responsible for the SA department. Wallin has been with R&H Consulting in Aarhus for approximately 23 years. He has started to build up the services around quantitative statistics and telephone interviews in 1996, which has developed into a department with 150 employees and him as the executive director. He is a middle-aged man identifying himself strongly with the company's values. When the idea about SPOT came up, he highly supported it, even though he pointed out that this change would be difficult to complete.

Ida Jakobsson is a senior consultant in the internal business development department. This department consists of two employees who are responsible for executive support, data analytics and internal project management. Jakobsson joined around one and a half years ago and has an educational background in business development and international management. Jakobsson was onboarded two months before SPOT was launched and her role in the project was initially defined as managing the project from an organisational perspective. Nevertheless, she quickly developed into a technical management role with her being responsible for the whole project and having that as her only task. This included communication with the executive team that was transmitted through her manager, the internal communication and support for employees in regard to technical issues, as well as the communication with the developer.

4.3 The Three Consultants



As previously outlined, R&H Consulting is structured into three departments, each having a specific business focus. Just like longstanding colleagues who have been working for the same company for a long time, these three departments seem to confirm in their core values, yet, show different personalities and characteristics. When asked for the company's collaboration across business departments, a consultant in the Digitalisation department of EC responded:

> Everybody gets along, even across disciplines or service departments here. It's a flat structure and I think we are quite down to earth. We are very polite and engaged. – **Peer Gustafsson**, Consultant, 04.04.2019

From this, we conclude that the three departments align with the overall R&H Consulting culture of collaboration and social engagement. Apart from that common denominator, however, the three departments have highly distinct sub-cultures. This is caused by scattered service offerings but also a result of various acquisitions:

> I think R&H Consulting is also influenced by the fact that it's a company that has evolved from acquisitions. […] So, one culture within R&H Consulting, I don't think we have that. You have the different departments and I think you could find different cultures in these areas - very different sub-cultures and very different aspirations. And aspirations are, in my opinion, part of what drives culture. – **Ida Jakobsson**, Project Leader, 31.01.2019

Consequently, R&H Consulting cannot be defined by one single culture. Due to their specialisations, the different business departments have developed distinct ways of working.

One other differentiator mentioned by Emma Lindgren (28.03.2019) is the disparate professional and educational background of their employees. These different professional and educational backgrounds result from the diverse services that the departments offer and vary in the fields of, e.g. business administration, IT, psychology, sociology, legal, public authority and education. This implies that it can be difficult for employees to identify with other business departments, which was expressed by Carl Nilström after he was asked to elaborate on the different sub-cultures:

> In some ways, it would definitely be more difficult for me to fit into one of the other R&H Consulting departments, even if I had the same tasks because there are some aspects of culture and success criteria that will be somewhat different. – **Carl Nilström,** Senior Consultant, 28.03.2019

To demonstrate the significance of the different sub-cultures across R&H Consulting's business departments, in the following three sections, we elaborate on the individual characteristics of each practice by describing their stereotypical consultants.

The Multifaceted

With its four disconnected departments, EC represents the most fragmented business department. As the names imply, the service departments of Strategy, Digitalisation, Legal, as well as T&T not only differ in their business offerings but also in their clients and projects. EC can, therefore, be referred to as an umbrella department that combines various unrelated consulting services. When asked about the sub-culture of EC in comparison to the other two business departments, Martin Karlsson explained:

> EC is very different, it is a completely scattered collection of services, which are not really connected to each other. So, we have a legal department, very well run and very contained, very synergetic to the other parts of R&H Consulting with their own culture and a small team. Then we have the T&T department, with its very own culture, similar to the P&E department. Then we have Strategy, again, a completely different culture – probably more a culture, which corresponds to the classic management consultancies by beating on the private market. And then we have Digitalisation, which has the technical part but is also consulting the public sector. – **Martin Karlsson**, Managing Director, 17.04.2019

Accordingly, we refer to EC as 'the multifaceted' consultant with fairly different characteristics. The Legal department, as elaborated by Karlsson, well aligns to the other parts of R&H Consulting and can be compared to a law firm regarding their projects. Following from that, their behaviour comes across as accurate, although time-pressure is common on their agenda. The Strategy department is, in turn, best described in comparison to a traditional management consulting firm, with classical career paths and an up-or-out mentality (Sören Johannson, 02.04.2019). In contrast to the other service departments, it mainly operates in the private sector for corporate clients and is said to be mainly business oriented. The T&T department is characterised by its entrepreneurial spirit and start-up atmosphere (Arne Larsson, 22.03.2019). This may be a result of their coaching approaches that rely on soft factors and, therewith, shape their culture. Furthermore, they primarily focus on clients in the public sector. Similar to this, the Digitalisation department specialises in IT implementations and technical advice for clients in the public sector and is thus said to be the most technical-oriented part of EC (Peer Gustafsson, 04.04.2019). Accordingly, we identify the EC department as widely scattered, showing a variety of characteristics in their sub-culture.

The Starry-eyed Idealist

Based on the empirical material, what is most significant for the P&E department is the strong focus on research and methods. Working solely in the public sector, half of their projects take place in the welfare sector, while the other half operates in the fields of education and health (Document 7). In order to provide clients with high-quality work, it is stated that most of the employees in this department are specialists and experts that focus on the subject of the clients' sector. In conducting studies and evaluations, they point out their ability to provide clients with professional advice. Another observation is that within the department of P&E, discussions and democratic decision making are common. Many employees are recruited from the public sector and bring along profound expertise (Cajsa Lundberg, 29.03.2019). Being dedicated to a specific topic in the public sector results in many employees in P&E as having an idealistic view, aiming to give back to society and making the world a better place. A senior consultant explained this as follows:

> And I think in the P&E department, we are maybe more idealistic in some way. We work in the public sector, we want to improve things, we want to make things better for the vulnerable part of our society. So maybe that's one aspect why we have a really deep interest in the topic. So, it's like a passion but you also have to know a lot about the structure in that sector. But it's also an idealistic path, we want to 'save the world'. We want to improve things in the public sector. – **Emma Lindgren,** Senior Consultant, 28.03.2019

Reading between the lines and by paying attention to the choice of words, it becomes apparent that Lindgren well aligns to the culture of P&E. By saying "we are", "we want" and "we have" she clearly distinguishes her department from the others. The stated characteristics of being purpose-driven and focused on improving societal development are, without a doubt, an admirable characteristic of the P&E culture. Nonetheless, it appears that when coming to sales efforts, this idealistic perspective can cause problems too. Most employees' mindsets are focused on delivering a good quality and they are convinced that by executing a project with the highest quality, customers will return automatically (Douglas Ruud, 31.01.2019). Also, many employees that are recruited from the public sector might not have experience in sales activities and do not feel comfortable with it either. Furthermore, being sales-driven is sometimes perceived negatively by employees in this department. This can become an issue when it comes to inevitable sales initiatives, as one of the directors explained:

> We were more focused on the methods, on the research and wanting to solve the task rather than earning money. Thus, you could also say that the commercial mindset might not be the predominant trait of a lot of consultants here. - **Linus Löfgren,** Director, 08.04.2019

With the strong sub-culture of being a starry-eyed idealist, the P&E department differs widely from the other departments. Nonetheless, it is said to be the most uniform across the different business departments and countries (Martin Karlsson, 17.04.2019).

The Introverted Salesperson

As observed, the third consultant is best described by her two most visible but also contradictory character traits, the introvert and the outgoing. At SA, everything is about collecting and analysing data. This is on the one side done by more introverted employees occupied with data analysis and IT development (Mikkel Falk, 04.04.2019). These employees bring in an accurate and analytical way of working, as a business manager of that department explained by describing their personalities:

> Since we do a lot of analysis and IT, I guess you can say that the people in SA are probably on average a bit more introverted and more analytical compared to the other departments. - **Lars Nielsson,** Business Manager, 28.03.2019

The quote points out that the employees in SA differ noticeably from the other departments. On the other side, the SA department also sells licences of their internally developed survey tool. To accomplish that, a sales mentality is necessary. The salespeople seem to be more performance-oriented and business oriented. Also, this is the only department where almost all success criteria are based on sales activities and where employees get paid based on provisions (Finn Eriksson, 04.04.2019). A senior consultant, responsible for selling licenses, explained how this distinguishes them from other colleagues:

> In SA we are almost only salespeople. And in the other departments, you have more of the regular consultants. Not many people at R&H Consulting think that it is great to be a salesperson. But at SA it is the most important thing that you can sell. - **Lasse Olsson**, Senior Consultant, 29.03.2019

It was further explained to us that this product-based business model of selling licenses results in a sequence of tasks; (1) cold calling new potential clients, (2) booking and taking meetings,

(3) taking phone calls and then eventually (4) having a sale (Finn Eriksson, 04.04.2019). The client is then supported by the customer support and not in contact with the salesperson anymore. Due to this high fluctuation of customer interaction, we assume that less intense relationships are built up. Furthermore, we observed that pushing the business to be more profitable affects the mentality and the culture of the SA department. It might make the culture more competitive, but also more performance-oriented. In order to foster this co-working of data analysts, salespersons and support employees, it was argued that different skill sets within the department are needed. One of the business managers described the resulting complexity as follows:

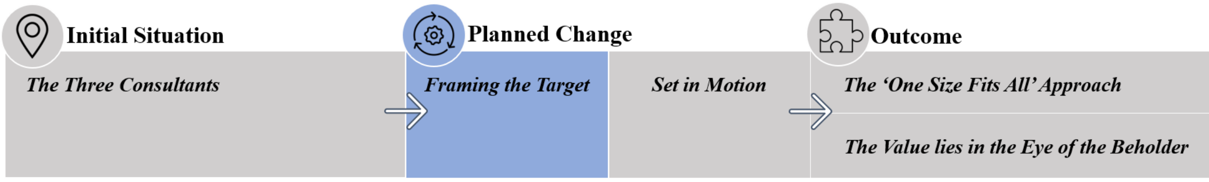
> Our business model is quite different. Therefore, some of the people we recruit have different skill sets and personal attributes. We need people with very strong sales attributes and competencies who can sell products. And we need people for the back-office support, customer service employees and technical experts with an adequate skill set. So, I think sometimes the complexity is higher with us because we have the PhD candidate and the back-office consultant basically the same team. And they have very different career paths and problems and thus it is pretty dynamic. - **Finn Eriksson**, Business Manager, 04.04.2019

In differentiating SA as more complex in comparison to the other departments, Finn Eriksson came across as rather presumptuous, especially as he placed SA in a superior position. Having different kinds of employees working together in the SA department, they, however, see themselves as having a common sub-culture in comparison to other departments. Overall, SA is stated to be more focused on sales and analytics.

	Enterprise Consulting				Policy and Evaluation	Survey Analytics
	Strategy	**T&T**	**Legal**	**Digitalisation**		
What they do	Analyses, business optimisation	Trainings and workshops, process analyses	Contract analyses and advisory	IT implementations and advisory	Evaluations, studies, methods, and research	Data collection, data analyses, selling licences, IT development, customer service
Competence & Expertise	Strategy and growth, supply chain, asset management	Change, leadership, employee development	Consulting on laws, regulations, and contracts	IT strategy, governance, and architecture	Sustainability, health, education, welfare, migration and integration, employment, mobility, European policy	Human resources, customer, public quality, survey tool
Type of Client	Public and private sector	Public sector	Public and private sector	Public and private sector	Public sector	Public and private sector
Employee Profile	Generalists	Psychologists, coaches	Lawyers	IT specialists and generalists	Experts and specialists in public sector topics, many are recruited from the public sector, many Ph.D.'s	Very diverse skill sets, salespeople, customer support, data analysts, and back-office support
Aspirations & Mindset	To deliver client-oriented solutions, performance- and business-oriented, they have a classical career path in place				To do good for society, less focused on monetary performance, less sales driven, want to deliver high-quality work	Sales-mentality, performance-driven, and business-oriented
Way of Working	Up-or-out mentality	Entrepreneurial spirit	Accurate behaviour	Hands-on	Like to discuss, compliant to rules and regulations, decisions are taken in democratic manner	Accurate way of working, quite competitive, rather focused on hard facts, both introverted and extroverted

Figure 6: Overview of the Three Business Departments

4.4 Framing the Target



With the overall intention of creating a better overview of the future financial situation, SPOT was initiated. In our interviews, we observed that the purpose of SPOT, to give an overview of the future revenue, is a common understanding. Besides this stated purpose, the management stressed the ambition to drive client-orientation and to enhance performance. Another possible intention that was suspected by some employees is the exercise of control. As explained above, we next up outline these three stated or suspected purposes of SPOT by including the employee's receptions.

Managing an Organisation is like Driving a Car

The metaphor of driving a car while looking through the front window was used by the managing director to explain the overall purpose of SPOT, centring around predictability, overview and forecast. Managing an organisation was said to be like driving a car as in order to steer into the right direction, one must be able to look out of the front window which should be achieved through SPOT. Beforehand, no outlook tool had been used and managers only talked about the past which was described by Karlsson as steering the car through the rear-view mirror. With this visualisation in mind, it becomes clear that this is close to impossible as one cannot see anything and might cause an accident or at least have difficulties to decide for the correct path. This metaphor was recapitalised by Cajsa Lundberg as follows:

> But I know that Martin Karlsson asked us to report less of what has happened in the past, because at the end of the day that doesn't matter. But instead, we should look ahead and anticipate the consequences of a gap between projects and opportunities on the one hand and the target value, on the other hand. - **Cajsa Lundberg**, Business Manager, 29.03.2019

Karlsson further elaborated that when driving a car, one can choose between different paths and possible short cuts to arrive at the desired destination. This goes in line with the analysis of missing sales and whether more effort is needed in order to hit the forecasted budget. In accordance, the finance director explained:

> The intention or background is that we historically have never been able to hit the forecast. And you know we have a process where we have to submit a budget in the beginning of November, and then each quarter we prepare a new forecast for the rest of the year. And historically R&H Consulting has been very poor

> to hit the forecast and didn't manage to deliver on the numbers. – **Elsa Lindström**, Finance Director, 09.04.2019

In SPOT it is possible to see the number of projects and the related revenues to achieve the goal of the month (Elsa Lindström, 09.04.2019). Moreover, Karlsson said that taking breaks is helpful to review if one has to drive faster or if one is close to reaching the destination. In raising questions such as *What do we have?, What might come?* and *What is missing?* SPOT, in this regard, serves as a basis for discussion. With this explanation, he referred to regular review meetings where the current business status is challenged, which has not been possible before. Also, within Karlsson's metaphor, the driver must take responsibility for how many passengers he can give a ride – using SPOT in order to adjust the company's headcounts. A senior director explained, how SPOT plays a role in hiring and laying off employees as follows:

> But the idea is that if you can predict the next three or four months, then you will be able to adjust your capacity to whatever production needs you will have. And that means that through looking at SPOT they are able to fire people and get them out of the business before things happen. And they will also be able to recruit people if they see that the order book is suddenly building up three or four months looking ahead. – **Erik Pettersson**, Senior Director, 12.04.2019

From this, we assess that having a better overview of the upcoming projects and the resulting workload per month can also help to counteract a high turnover, as one can assure a workload sufficient for all employees. SPOT was also associated with a G.P.S by Douglas Ruud, which supports the driver in steering the car. He stated that one must not neglect that all passengers benefit from a smooth ride as the G.P.S, for instance, avoids traffic jam and in that reduces the amount of stress and anger. Ruud connected that to SPOT being launched with the intention of providing a direct benefit for the management as it helps them to make decisions and have a direct overview while, at the same time, providing a benefit for the consultants and project managers as it helps to secure a balanced workload. It was said that another benefit for all employees is the transparency that results from the possibility to have access to all data about the upcoming revenue in the company. Consequently, collaboration is enhanced, and it was mentioned that knowledge about what colleagues are working on is shared. As a consequence, opportunities for collaboration and advice might be easier to locate. Furthermore, employees mentioned that they are encouraged to engage more in sales efforts in order to make their numbers look better (Peer Gustafsson, 04.04.2019). The managing director emphasised the need for understanding and collaboration in order to drive performance as follows:

> And going with the performance part, it's really about understanding, what the underlying performance of the business really is and not only talking about, you know, 'Where do the KPIs really come from?',

> ‘How can we turn them into, you know, management routines?’. So, understanding how we can grow the top line and how we can collaborate more, is one of the fundamental things why we’ve taken that bigger thought to introduce SPOT. [...] So that is one big part in terms of driving a performance culture. – **Martin Karlsson,** Managing Director, 17.04.2019

From this section, it can be concluded that the metaphor of steering a car was used to describe the intention of SPOT, predominantly to provide an overview with its different functionalities.

Aiming for Greater Heights

Albeit the management’s stated purpose of creating a better overview and foresight of projects, SPOT is furthermore aimed at creating client-orientation and a sales-driven mentality (Document 4). The ambition to become more client-oriented was clearly communicated and emerged out of the observation that Martin Karlsson described as a “red sofa mentality” (17.04.2019). In this, he referred to a rather introverted corporate culture that neglects to actively approach clients. This view was complemented by Douglas Ruud who said that the R&H culture, at times, can be described as a “sit and wait aggressively for the client to call you - culture” (31.01.2019). This becomes visible in the following excerpt from an internal company document and Ruud’s explanation of the corporate culture:

> We want to drive client-orientation and top-line growth through a higher level of client activities and proactive sales leadership - using the Sales and Pipeline Outlook Tool as a key lever. – **Martin Karlsson**, Managing Director, (Document 4)

> For Martin and I, the software itself was really a means to an end. And the end that we wanted was that we wanted to get our business to focus on sales and client-orientation in a different way than they were used to. [...] So this is a commercial change project. – **Douglas Ruud**, Executive Director, 31.01.2019

These statements further reveal that in implementing SPOT, the executive management team aimed to foster collaboration and transparency to establish a promising client network across departments. Furthermore, it appears that a mindset change was intended to establish a sales-driven mentality for all employees. Thus, it was stated that SPOT was partly introduced to support the strategy block of becoming more client-oriented and to drive commercial performance. In making employees aware of their sales, this project can be seen as “a way of creating a performance-oriented culture where everybody is kind of focused on selling” (Thorben Wallin, 08.04.2019). This was described in similar words by Linus Löfgren:

> I would say that the introduction of SPOT has contributed towards what I would call ‘process professionalisation’ which in turn, also impacts the mindset that people have. – **Linus Löfgren**, Director, 08.04.2019

In stating that SPOT contributes to the establishment of standardised processes, the implicit intention of changing employees' mindsets to become more focused on financial performance was highlighted. Thus, we imply that in providing transparency, SPOT is not only intended to create client-orientation but also to drive performance. Douglas Ruud's statement that "this mindset-change was going to be difficult" (31.01.2019) clearly reveals that the implementation of SPOT was intended to bring more than just an overview. Consequently, facilitating a sales-driven mentality can be seen as an additional intention of SPOT.

Trust is Good, Control is Better

Other than the previously elaborated purposes of SPOT, this next one was not communicated by the management but suspected by employees when SPOT was launched. From our interviews and observations, we infer that SPOT, for the management, serves as an instrument to execute control. 'Trust is Good, Control is better' subsequently refers to a control mechanism that is inherent in the system and was described by various employees as follows:

> And I also think, and they haven't told me this, but I'm assuming that it has some kind of disciplinary effect. In terms of people actually starting to record their sales […]. I would think that is a by-effect of such an endeavour. – **Finn Eriksson**, Business Manager, 04.04.2019

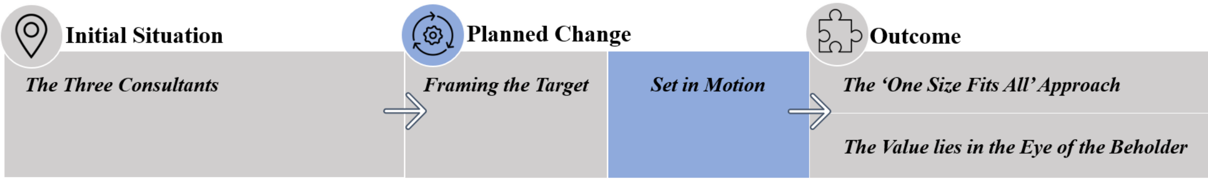
> I always associate the tool with control. They want to know my workload instead of providing me with a tool to plan my resources to make my work easier. – **Arne Larsson**, Director, 22.03.2019

Both statements show that employees have the feeling of being observed and controlled by management. Especially when asked for further elaborations, we noticed that most employees reacted rather sceptical and insecure. From this, we got the impression that this was an unspoken topic which was not meant to come to light. The statements furthermore imply that in entering their data into the system, employees make themselves vulnerable as their work and sales efforts are made transparent. According to, amongst others, Erik Pettersson this is the reason why employees were hesitant to accept SPOT in the beginning:

> I think people saw it at the beginning as a surveillance tool from the management side. I think many people from the beginning had, you know, an arm's length relationship to SPOT and kept it on a distance because they suddenly were afraid of the results being used at the personal KPI level. – **Erik Pettersson**, Senior Director, 12.04.2019

The quote thereby states that SPOT may be used as a management instrument to pressure individuals to deliver good results. Moreover, several employees stated that they do not have a personal reward from using the system, yet, not getting into trouble and making the management team "angry" was a reward in itself (Sören Johansson, 02.04.2019). In this, they referred to regular business review meetings in which employees must explain their current position based on the output of the system. If there appears to be a difference between the forecast and the actual numbers, they must "come up with a little explanation" (Ingmar Bengtsson, 11.04.2019). Resulting from the above-elaborated, the execution of control can be seen as an employee reception when asked for the purpose of SPOT.

4.5 Set in Motion



In this next section, the implementation of SPOT, executed as a planned change process, is elaborated. Within our narrative, this implementation is depicted in three steps. First up 'planning for change' examines how the decisions around SPOT were made and how the change was planned. Secondly, 'communicating the message' clarifies the flow of communication, especially around the launch of SPOT. Lastly, in the section of 'providing support', the role of the project leader in the follow-up process is described. Like before, we include the employee's voices and receptions in this section.

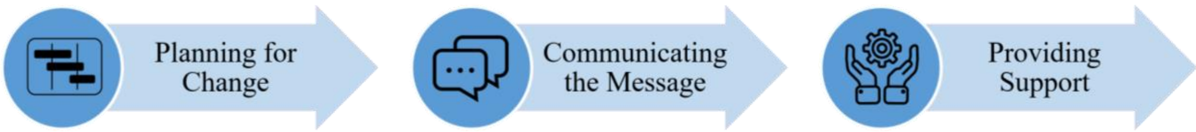


Figure 7: Plan for Implementation

Planning for change

The idea about SPOT emerged within the executive team, mainly driven by the managing director Martin Karlsson and the executive director Douglas Ruud, shortly after they joined R&H Consulting in 2017 (Douglas Ruud, 31.01.2019). Backed up with the support of the remaining executive directors, the executive team collectively operates as the owner of the project. This was expressed by one of the executive directors in a rather harsh tone of voice:

> But again, I think the executive directors have been very specific in not relenting. We agreed we want to do this, and we will do this. And we're not going to stop. – **Douglas Ruud**, Executive Director, 31.01.2019

In this quote, and in particular by using expressions such as "not relenting" and "not going to stop", Ruud came across as determined and resolute. Additionally, as the idea emerged at the top and since the project is owned and steered by the business development department with a direct reporting line to the executive team, we consider SPOT to be implemented top-down. This is further supported by one of the directors who said that the decisions about SPOT were made at the top-level:

> It's the headquarters syndrome, when decisions are made somewhere else far, far away, in a way that's not involving. – **Mikkel Falk**, Director, 04.04.2019

In associating the decision-making process with a "headquarter syndrome", Falk implied that employees were not involved in the initial planning stage of SPOT. When we reviewed several documents such as the project plan and its communication strategy, this was confirmed. The communication strategy was structured according to three different stakeholder groups which they informed, communicated and had dialogues with according to their influence and involvement in the project (Document 9). This shows that a structured plan was in place on how to gain acceptance and commitment (Document 4). The project plan further reveals a sequence of steps according to which the project was planned to be rolled out; (1) pre-launch development, (2) roll-out and (3) evaluation (Document 4). Accordingly, the change project around SPOT was planned as a classical top-down implementation. They had clear structures in place on how to execute the project and on how to gain commitment. The next section focuses on how this plan was rolled out.

Communicating the Message

In autumn 2017, SPOT was launched as part of the overall strategy update of R&H Consulting, as "a concrete initiative to support [the] strategy" and to enhance the organisation's performance (Ida Jakobsson, 31.01.2019). In order to achieve everyone's awareness, the executive management team, together with the project leader Ida Jakobsson, went on a so-called *Roadshow* to present the strategy and SPOT. This was explained by the managing director as follows:

> And we mentioned SPOT in every Roadshow. So, we took not only the leadership team or me personally but also the support team. So, Ida Jakobsson, in particular, has travelled the world, presented SPOT and gave real help. – **Martin Karlsson,** Managing Director, 17.04.2019

Karlsson clarified the Roadshow as an event where all employees were invited and informed about the new strategy, goals were communicated and questions were answered. Furthermore, Ida Jakobsson added that afterwards, she answered specific questions about SPOT (31.01.2019). To visualise the necessity of the tool, Karlsson told a story and used the above-elaborated metaphor of steering a car through the front window instead of looking through the rear-view mirror (31.01.2019). For some employees, this metaphor made much sense and helped them to understand the necessity of SPOT. Linus Löfgren received the story told by Karlsson as follows:

> When Martin Karlsson came in and started using this metaphor, for me, it was like finding the most important ally you could ever have. I mean your managing director talking the same language - that was so great. - **Linus Löfgren**, Director, 08.04.2019

Nevertheless, the communication was not sufficient for everyone and Erik Pettersson said that "it sneaked in the back door" (12.04.2019). Several employees mentioned during the interviews that there was too little explanation, which would have been necessary to foster understanding. Also, it was stated that it should have been set in context to clarify the intention:

> I'm not sure that the intention of SPOT has been explained so well. I think there could have been more explanation. I mean, I work with data and sales on a daily basis, so I got that. But there is a lot of other people who probably didn't get that. And again, it differs from department to department. Actually, it's not that difficult to understand, but it could have been clearer. – **Morten Ström**, Senior Consultant, 11.04.2019

A director criticised that SPOT was meant to be implemented overnight and that he had no time to prepare his employees for the upcoming changes (Linus Löfgren, 08.04.2019). In the P&E team, they worked with a similar system before which took him a long time to install and he was afraid that without a smooth transition, it would end in confusion. Nevertheless, one must not neglect that the executive team made efforts to onboard every department through carrying out meetings with directors and business managers to explain how to work with the new system (Douglas Ruud, 31.01.2019). From the previous section, we can reason that employees were informed, but not engaged in decision-making processes, as the process has been top-down. In turn, as explained before, the corporate culture at R&H Consulting is democratic with flat hierarchies. One of the executive directors explained the difficulties of following a top-down approach within the culture of R&H Consulting:

> I think part of the being very non-hierarchical in the attitude and also in the way we've been organised historically, made it quite complicated to make change processes because you cannot do them entirely top-down at least, there's no buy-in for that. – **Thorben Wallin**, Executive Director, 08.04.2019

With that, Wallin pointed out that due to being non-hierarchical, a top-down implementation appeared difficult. It was further suggested that change agents, being responsible for bottom-up processes, could have improved the acceptance of SPOT (Erik Pettersson, 12.04.2019). All though a detailed communication strategy was in place, our interviews show that communication was understood differently by the employees.

Providing Support

In the beginning, the project leader Ida Jakobsson supported the employees and especially met with business managers to discuss their problems and needs with the implemented system, as one of the executive directors explained:

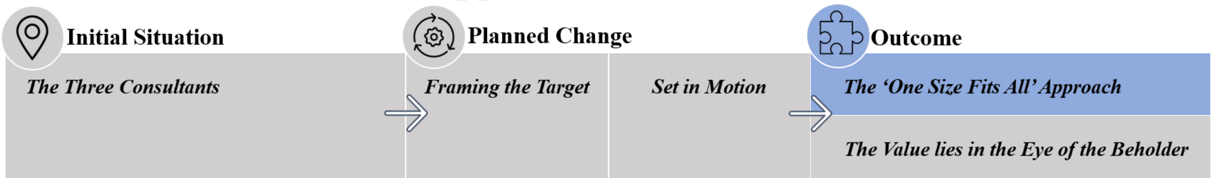
> Active resistance is always the best resistance for me, and we pinpointed out who they were. We spent a lot of time with them. Ida Jakobsson spend a lot of time, especially with the business managers who were actively resisting trying to understand why and what can we do to help them out. – **Douglas Ruud**, Executive Director, 31.01.2019

The support was positively mentioned in nearly all our interviews, as Jakobsson tried to take care of questions and problems as soon as they emerged. While Jakobsson can be described as a centre of communication between the executive team and the employees, she was further responsible for communicating with the developer (Douglas Ruud, 31.01.2019). Something that was considered as particularly valuable was that Jakobsson and the developer Holmgren managed to find a common understanding in terms of the technical level (Miki Holmgren, 08.04.2019). Nonetheless, Saga Berg, who has been an internal consultant for the SPOT project, described that the technical language has been a difficulty within a workshop where some employees were introduced to SPOT and described the reception as follows:

> I think we should not have had the technical person, the developer, introduce it [...] and then we had him do the talking. And I remember feedback from my nearest manager at the time and it was like 'God, how can you ask a technical person to present it. He's telling us how it works back office; we don't want to know that'. – **Saga Berg**, Consultant, 09.04.2019

Subsequently, the support by the project manager was recognised in which the common language was said to be a key element. Following up on the implementation of SPOT, we continue to examine how SPOT was incorporated in the different departments.

4.6 The 'One Size Fits All' Approach



The 'one size fits all' approach aims to depict that SPOT was rolled out across all departments of R&H Consulting in the same version. As the departments vary in several ways, this has led us to examine the success of this procedure. Accordingly, the following two sections present the fit for each departments business need and whether they had a previous tool in place before.

From now on, we concentrate on the receiving end and thus on the interpretations and receptions of the employees.

Fitting in

'Fitting in' in this context aims to elaborate whether SPOT suits each department's business need. In order to match all business requirements, managers beforehand defined differences between the departments, as the internal consultant described:

> We had that tour together with the directors, I think was mainly directors and senior managers from all parts, to try and shed light on what is it that the business needs to be able to do and what are the challenges and what are the pitfalls and the differences between the business units and departments as well? – **Saga Berg,** Consultant, 09.04.2019

Nevertheless, as described before, the business works quite different for each department and SPOT fits their needs to a varying degree.

Enterprise Consulting. Since in this department different services are offered, the business needs regarding SPOT vary as well. The Legal and Strategy departments stated that the tool does not suit their needs and justified that with their projects being more short-term (Erik Pettersson, 12.04.2019). Since in SPOT projects are planned on a monthly basis, they cannot enter their projects' revenues as intended. Also, projects are signed within days and hence cannot be planned months ahead. This was explained as follows:

> An issue with my part of R&H Consulting is that the majority of our projects has a lead time of getting them in, in two to four weeks, and four weeks is even long in my part. And the planned projects rarely exceed six to eight weeks. That means that whatever issue that we see in SPOT is already known to us. And the issue is that we cannot do much to avoid it in terms of capacity. – **Erik Pettersson**, Senior Director, 12.04.2019

The T&T department argued that they need to see the planned occupancy of each individual and how much capacity every single employee has left in order to plan their projects. As this is not possible within SPOT, it does not help them in steering the business. Thus, as their projects are rather long term, their difficulties with SPOT do not result from monthly forecasts, but from the necessity to plan on an individual level instead of a project level (Arne Larsson, 22.03.2019). For the Digitalisation department, SPOT is probably most suitable as they have the best understanding of new tools in general and have a longer period of planning projects as they mainly work in the public sector as well (Ida Jakobsson, 31.01.2019). Even though the tool is not entirely suitable for all four departments and, therefore, challenging to implement, in EC, they do see the necessity of planning their future revenue which was expressed in the following:

> And planning ahead is obviously important for a consulting business as it is capacity-driven and dependent on continuously incoming projects. – **Sören Johansson**, Business Manager, 02.04.2019

Overall, the business fit to SPOT is not that profound for T&T, Strategy and Legal, whereas for the Digitalisation department it appears to fit.

Policy and Evaluation. The P&E department claimed to have invented the idea of SPOT (Linus Löfgren, 08.04.2019). During our interviews, it became apparent that even though this department is not that concerned about sales, they have a highly structured way of working. Also, it seems that in processing only projects in the public sector, planning several months ahead is not a difficulty for them. One of the executive directors also explained the fit of SPOT to their business need as follows:

> In some instances, in P&E, they do a lot of long-term projects. And when you do a long-term project, you know approximately how much work you're going to have maybe for the next year. And then it's easy to enter that into the system. – **Douglas Ruud**, Executive Director, 31.01.2019

In sum, SPOT well aligns with the P&E department's business need, especially as the idea has emerged within this department.

Survey Analytics. In this department, a large part of the business is about selling licenses which functions differently than selling and processing projects (Lars Nielsson, 28.03.2019). First of all, they stated to have many customers, of which some have larger projects. Yet, they also have many smaller clients that "just buy a licence" (Lasse Olsson, 29.03.2019). As described by the project manager Ida Jakobsson, depicting this in SPOT would be too complex (31.01.2019). Moreover, it was explained that the revenue is generated in the moment that the license is sold and not one by one over the next months:

> When you're working with license systems, I don't think SPOT is the perfect tool. Because we are selling license and customers pay for one year. So, in our mindset, we don't have to go into SPOT and put in the numbers. For us, it should just be automatically generated. When we sell the licence, the amount of sales should be indicated in the month when we sell it. – **Lasse Olsson,** Senior Consultant, 29.03.2019

Furthermore, employees in this department stated that their process of selling licenses, developing and analysing data as well as supporting customers is too complex to be covered in a new system that is developed to suit other departments as well (Saga Berg, 09.04.2019). SPOT is hence said to not suit the SA department's business need.

Replacing Apples with Oranges

While conducting the interviews, it became apparent that several business departments had implemented local solutions that were more or less similar to SPOT. Most of them were built in Excel and not user-friendly, yet, they were sufficient to predict the upcoming projects (Mikkel Falk, 04.04.2019). Besides, the previous different solutions were not interconnected and made it, therefore, difficult for management to gain an overview said Ruud:

> So, we've had independent systems in the different departments. So, each director has had his or her own little, you know pipeline and Excel document that they've used. And, of course, when you have one type of system here and one system there and a third system over here and they don't talk to each other. It's not very useful or user-friendly. – **Douglas Ruud**, Executive Director, 31.01.2019

Within SPOT, in turn, the data of all departments are collected within one tool – making it easier to gain a holistic picture of the organisation. The following three sections elaborate whether an existing tool has been replaced within the different departments.

Enterprise Consulting. Due to the different services, one cannot describe EC by just one example. The Strategy and Legal departments pointed out that they did not have a similar tool before. T&T as well as Digitalisation, however, had an existing tool that was replaced by SPOT (Ida Jakobsson, 31.01.2019). In our interview with Arne Larsson, the director of T&T, he explained that when SPOT was introduced, he was surprised that some of the other departments did not have a similar tool in place (22.03.2019). As elaborated above, T&T had a well-functioning system before that is, by definition, more detailed and therefore still in use. Similar to this, Mikkel Falk, director of Digitalisation, expressed his criticism on the usefulness of SPOT as it replaced a well-functioning tool that was, inter alia, suited to the needs of the Digitalisation department:

> Because in Norway, since 2005, we had a system that's quite similar to SPOT, Excel based, just listing all the projects we have and periodising it month by month. We did that for all our CCs so we could get that overview. We know how the result was going to look like, we know where we're missing things. And so, we had the same functionality in a much easier tool. So, when SPOT was introduced, it didn't give us anything new at that point. It just replaced one tool that we could control directly and that was built around our needs, with something that covered the same needs but was build more for managerial oversight. – **Mikkel Falk**, Director, 04.04.2019

While the Strategy and Legal departments did not have an existing tool in place, for both, the Digitalisation and T&T department, SPOT replaced a well-functioning local solution.

Policy and Evaluation. The idea of SPOT was said to have emerged in the P&E department many years ago. Linus Löfgren explained that the need arose when he, back then, took over the business manager position from his predecessor, who was not able to outline the process of his forecasts (08.04.2019). Consequently, they invented an Excel spreadsheet that was used in the department as of then:

> No, we have something before SPOT. We had a forecasting Excel document that I used. And then there was SPOT. So, we had a thing before in our department. – **Emma Lindgren**, Senior Consultant, 28.03.2019

> So, I have actually developed several versions of the first sales funnel pipeline. Like the SPOT equivalent many years ago, so that was long before the new management was here. – **Mats Fröberg**, Business Manager, 02.04.2019

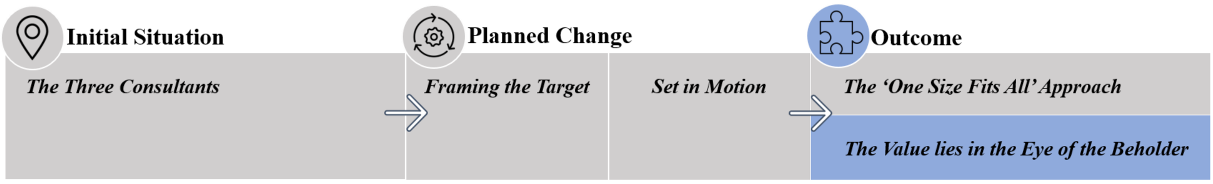
Even though the local solution seemed to satisfy most employees, Ingmar Bengtsson, the responsible controller for P&E expressed his concerns as all changes had to be noted down manually (11.04.2019). Due to the growth in the department, they expressed the need for a more advanced solution – SPOT – which was later on rolled out across all departments within R&H Consulting. Hence, SPOT replaced an existing tool which was, after all, appreciated as SPOT fit well to the structure of the P&E department.

Survey Analytics. The SA department was quite reserved and sceptical when SPOT was introduced for two particular reasons. First of all, they had a well-functioning advanced system in place and secondly, as elaborated above, over half of the business is selling licenses and consequently in need of a tailor-made solution:

> In SA, you know, those guys have already had a well running system, but very manual. It will run through one person essentially and that by nature is difficult. I would say moving away from that is a big cultural and motivational burden. So, I think in that part of the business, it took longer to understand the need and also to establish that solution. This is why we've talked a lot with those people - how does the system need to be tailored and all of the content. – **Martin Karlsson,** Managing Director, 17.04.2019

One other critical factor was, as Karlsson described that their old system was operated by one single person and, therefore, vulnerable (17.04.2019). The project leader further explained that before they were able to introduce SPOT, much explanation was needed in this department to gain their trust and acceptance (Ida Jakobsson, 31.01.2019). Consequently, within SA, SPOT replaced an existing tool and encountered difficulties as business specific demands were not covered by SPOT.

4.7 The Value lies in the Eye of the Beholder



As elaborated in the previous sections, the management's need for SPOT is understood and commonly accepted within R&H Consulting, while the value is interpreted differently in each department. Based on the employees' voices, the fit of SPOT to the business needs, the replacement of a previous tool and new aspects of interpretations, we now elaborate on the reception of SPOT, taking into account each departments' culture.

In consulting firms, it is commonly acknowledged that one not only works for the client but must also exercise internal tasks such as keeping track of one's utilisation, handing in travel expenses and managing one's workload. The duties and projects are subsequently not always as creative and strategic as it seems but can be bureaucratic and administrative at times as well. Ida Jakobsson explained:

> Because this is part of securing stable work. […] You are a consultant, you have to keep track of your time sheets, you have to be able to manage a project and keep track in our financial systems - there is a lot of admin work related to being a consultant. – **Ida Jakobsson**, Project Leader, 31.01.2019

When SPOT was introduced, many consultants feared the system to be "just another administrative system" (Morten Ström, 11.04.2019). For others, however, it is clearly seen as a business enabler helping them to improve the performance of their department (Lars Nielsson, 28.03.2019). The following three sections outline how the different departments interpret SPOT.

Enterprise Consulting

As shown in the previous sections, the EC department consists of highly scattered sub-departments, which is why we chose to separate them in the following, to provide a more distinct perspective.

Strategy. Our investigations show that in the Strategy department, most employees perceive SPOT as a management tool without a direct benefit for them. As explained before, the tool does not align with their business context, as they plan rather short-term. Additionally, a business manager used the term "unnecessary bureaucratic" to describe SPOT (Sören Johansson, 02.04.2019).

Furthermore, employees from this department raised their concerns that the administrative part of the tool is too time-consuming, especially when every minute is needed at the client's side (Sören Johansson, 02.04.2019). This was further explained in the following:

> And I would estimate that 90% of that discussion is wasting important sales time. So instead of engaging with clients, we discuss how we can update the data to the most accurate level when we go into that service line meeting. And we do not win anything by doing that. And we also do not position ourselves better in the market. Instead, we will be just wasting time internally on predicting something that has no real impact on our result at the end of the month. – **Erik Pettersson**, Senior Director, 12.04.2019

In line with their culture of being similar to a classical management consultancy and highly business-driven, using a tool that they described as "time wasting" is not accepted (Erik Pettersson, 12.04.2019). Moreover, our interviews show that they raised scepticism and, in the beginning, resisted using SPOT. Nevertheless, they now adapted to the managements' demand and use SPOT, yet not without concerns:

> So, that's why SPOT is a burden, it's an annoying tool. We do a lot of updating of SPOT and until now it's only been due to compliance issues and also proving it to the management team. – Erik Pettersson, Senior Director, 12.04.2019

A senior director from that department further elaborated that this results in a "fake it till you make it mentality" in which it is more important to report the right numbers instead of delivering good work (Erik Pettersson, 12.04.2019). While shaking his head, he critically said:

> I don't think we can argue in any way with evidence that it has improved our result, or it has improved the predictiveness of our operation. And I think it has never been articulated or introduced as a business-enabling tool. […] Now, it's more important to hit the budget, then to deliver a good result. So, you actually get more issue by missing the budget than to actually delivering a bad result. – **Erik Pettersson**, Senior Director, 12.04.2019

Within the quote, first of all, the business enabling component of SPOT is criticised, as it is said to improve sales and client-orientation. Secondly, in arguing that "to hit the budget" is more important than "to deliver a good result", Erik Pettersson pointed to the trend that procedures become more important than results. In being concerned about employees following the rules of reporting and delivering accurate data, the management seems to miss the importance of delivering good results.

Transformation and Talent. With a similar perspective on the administrative workload, the T&T department continues to work with their old system, wherefore, SPOT represents just another tool that they have to keep track of (Sara Lund, 14.03.2019). Additionally, it was stated that this department identified one employee in their team to transfer the data from their own tool into SPOT every week. In that way, T&T uses SPOT solely to report upwards while they use their own system to plan their workload. As this frequently causes inconsistencies within SPOT and none of the employees gets familiar with the way of planning projects in SPOT, their executive director identified them as passive resisters:

> We've also seen passive resistance in T&T we have seen it everywhere, but especially in those areas where people have had systems that they like and which function well. – **Douglas Ruud**, Executive Director, 31.01.2019

From our interviews and observations, we classify the director of the T&T department as rebellious and, in having a more entrepreneurial culture, acting differently concerning the management's reporting demands (Douglas Ruud, 31.01.2019). Furthermore, the director, Arne Larsson, stated that his team is not motivated to deliver better results by enacting control from above but by giving them autonomy (22.03.2019). Hence, he does not want to let SPOT, which he described earlier as "associated with control", hinder his employees from completing their work.

Legal. First, within the service department of Legal, there is no business need for SPOT and, therewith, it is difficult for them to value its benefit. In line with that, Carl Nilström, a senior consultant from Legal, elaborated on how the system represents an administrative burden for him:

> The outputs are most relevant to higher levels in the organisation. So, the output is geared towards management use, rather than the individual consultant. When you're working as a consultant, it's just another administrative tool that you have to put data in. It felt like an extra administrative burden at times where we needed it the least. – **Carl Nilström,** Senior Consultant, 28.03.2019

Resulting from this quote, from the Legal perspective, the data in SPOT is only beneficial for the use of management. Nilström furthermore explained that the administrative work is taking up valuable time that could be spent on projects instead (28.03.2019). One might argue that the resistance to use the tool does not align with the previous descriptions of their way of working as being accurate. Nevertheless, being accurate, they are concerned about spending their time on client work and not on a tool that does not benefit them. Refusing to use SPOT, it was stated that they also passively resisted (Douglas Ruud, 31.01.2019).

Digitalisation. The Digitalisation department, in comparison to the other departments, seems to appreciate the transparency that the tool brings. As the tool helps them to keep track of their projects, maintenance of the data does not represent a problem for them (Peer Gustafsson, 04.04.2019). A consultant stated that it also enables their work:

> But I think it's an enabler to do more of the things that we want to do. Now it's easier to involve everyone. - **Peer Gustafsson**, Consultant, 04.04.2019

Overall, we observed that besides the Digitalisation department, who are satisfied with SPOT, in EC, SPOT is interpreted as an administrative burden rather than a business enabler.

Policy and Evaluation

In P&E, the employees recognised the administrative part of SPOT and admitted that this is not the most interesting part about their work (Emma Lindgren, 28.03.2019). Furthermore, their executive director said that it takes time which could be spend with the client and, thus, referred to the time-consuming aspect of SPOT (Joost Bloom, 10.04.2019). Also, he used the word "annoying" to describe SPOT. One of the consultants agreed with that and added that even though it is sometimes time-consuming, reporting is part of being a consultant:

> It's not the most exciting part of my work to fill in numbers several times a month. So there's a lot of ongoing project management, which is about filling out numbers in Excel sheets. It would be nice if that was more automatically, but it's part of the job. – **Emma Lindgren**, Senior Consultant, 28.03.2019

Nevertheless, it was argued by the executive director of P&E that it is important to comply with structural requirements such as updating SPOT to keep the business and the organisation running:

> My guess would be that it is sometimes perceived as an annoying leadership tool. So 'why are you so worried about getting updates while I could also do the client-orientation work that you were saying I'm supposed to do?' could be a reaction. And the answer would be that 'Yes, of course, you should do the client-orientation work but use five minutes to make sure that we [executive management] can have the information so that we can sleep at night and so that you have the people that you need, because you can do more business'. – **Joost Blom**, Executive Director, 10.04.2019

A business manager complemented this in stating that in a business, one has to be pragmatic and follow certain requirements:

> I mean, we are a business, a company after all and sometimes you have to remind people, especially in P&E that that's the case. But there is an acceptance. – Mats Fröberg, Business Manager, 02.04.2019

Following from these statements, we assess that this goes in line with the department's structured way of working and planning their business, which gets facilitated through the use of SPOT. A business manager stated that the data in SPOT is a necessity for them to track their journey, make decisions about sales efforts and recruiting and plan their projects. Also, it facilitates dialogue around the data (Cajsa Lundberg, 29.03.2019). Due to this and their culture of being more compliant than other departments, they accept SPOT and act accordingly, which was emphasised by one of the directors as follows:

> I make it very clear to them saying, 'if you end up in a situation where is not relevant to you, you have a problem. It's the single most important indicator for me about business success, it's the single most important indicator for the managing director. So, if that's not important to you, you have a problem'. – **Linus Löfgren**, Director, 08.04.2019

All in all, P&E interpret SPOT as enabling their business regardless of it being an administrative task.

Survey Analytics

In this department, it is already stated that employees are focused on sales, which leads us to believe that SPOT, with its intention to drive sales, suits their behaviours well. Nonetheless, as elaborated before, the tool does not suit their business need as they are selling licenses. Henceforth, SPOT is interpreted as an administrative burden that is a "pure reporting exercise" (Finn Eriksson, 04.04.2019). In order to avoid that burden, few consultants use the tool, as most business managers accomplish the task for them:

> I make a very concerted effort to reduce the level of administration from my consultants. So, they don't do their periodisation, I do the periodisation. I think it's better that I suffer, kind of a few hours per month. I'm like Jesus Christ, I take on the suffering. This is way too bureaucratic to kind of address any issues of being client-oriented, I am sorry, I don't buy it. So, I'd say this has the opposite effect, I put up a shield, I do it myself. So that people who should be with clients, who should be out selling, they can actually do that. And so that it doesn't make their lives worse if they have to deal with stuff like this. That's the problem, it's fundamentally a bureaucratic exercise. But it's not kind of driving business. – **Finn Eriksson,** Business Manager, 04.04.2019

It can be read between the lines of this quote that Eriksson encounters SPOT with scepticism and suspicion. From his perspective, it is bureaucratic and not enabling the business. By using the word "suffering" and referring to himself as "Jesus Christ" who takes on the sorrow for his employees, he described that SPOT presents a hurdle for them. Also, he put himself in a heroical light by holding "up a shield" to protect the others. Overall, he stated that SPOT is a "waste of time" that makes "people's life's worse" (Finn Erikson, 04.04.2019).

Also, as SA had a well working tool before, it was argued that the system has to be more user-friendly in order to have a benefit for them (Lasse Olsson, 29.03.2019). At this point, the tool was said to be more beneficial for the management than to enable the business on an individual consultant level:

> Of course, when I see it with the management's eyes, it is very important for them to see if we get the money. But not so much for us in our department. The most important thing is 'easy to use' so that we don't use too many hours on the administration. – **Lasse Olsson**, Senior Consultant, 29.03.2019

As a result of the scepticism towards SPOT, the executive team identified them as passive resisters:

> And then there are big pockets of resistance in Stakeholder Intelligence as well. Those are the biggest, I can point them out. – **Douglas Ruud**, Executive Director, 31.01.2019

This got confirmed by Finn Eriksson since he argued that over a long time, they "got away" with not using the tool:

> We had something similar actually in SA a few years back, but we kind of didn't have to do it. We got away by not doing it. And that's been the story with SPOT as well. We kind of got away with not doing it until last month. – **Finn Eriksson,** Business Manager, 04.04.2019

Adding to this, it was mentioned that the only benefit of using SPOT for them is to have a basis for arguments to decide something with the executive team (Lars Nielsson, 28.03.2019). In sum, for SA, SPOT is bureaucratic and does not enable the business as such.

	Enterprise Consulting				Policy and Evaluation	Survey Analytics
	Strategy	**T&T**	**Legal**	**Digitalisation**		
Fit of SPOT to Business Context	Rather low, as projects are too short to be planned on a monthly basis	Moderate, as projects are long term but resource planning is necessary and not given in SPOT	Rather low, as projects are too short to be planned on a monthly basis	Rather high, as projects are long term	High, as projects are long term, SPOT was initiated based on their way of planning	Low, as licences generate revenue when sold and not when implemented, which cannot be captured in SPOT
Replacement of Existing Tool	N/A	Previous tool was more detailed and is thus still used	N/A	Previous tool was replaced, yet, had sufficient features	Previous tool was replaced as it could not cope with growth of the department, thus the idea of SPOT emerged	Tailor-made tool existed and was replaced by SPOT
Descriptions	• No direct benefit • Unnecessary bureaucratic • Time-consuming, waste of time • Fake it till you make it – procedures are more important than results • Scepticism • Passive resistance	• Administrative effort, as they continue with their previous tool • Entrepreneurial and 'rebellious' mindset • Receive SPOT as control instrument • Passive resistance	• Time-consuming • Accurate way of working makes them resistant to a tool that does not benefit them	• Appreciate transparency • Enables their work	• Aligns with their way of planning and working • Annoying • Time-consuming • Pragmatic • Compliant with using SPOT to report	• Pure reporting exercise as it does not provide a benefit for their work • Bureaucratic • Suffering from the administration • Waste of time • Scepticism • Use SPOT only for management • Passive resistance, got away with not using SPOT

Figure 8: Overview of the Business Departments' Interpretations

Chapter 5: Discussion

In this chapter, we draw upon the presented empirical material for further interpretations to then position our findings in a broader theoretical context. We consequently aim to answer our proposed guiding question on *the particularities of a planned change when taking on a process perspective*. As outlined by our narrative, in taking on a process perspective, we investigate the initiation and implementation of a planned change, while we continuously assess people's reception towards it. In this, we, at foremost, aim to understand the interpretations of those targeted by the change. Such interpretive examination of social phenomena has a longstanding history and originated in the late 19th century when Max Weber, a German sociologist and philosopher, introduced the term *verstehen* which translates to understand (Hewa & Herva, 1988). Building upon that, as planned changes have been criticised to neglect contextual influences (Heracleous & Langham, 1996), we start with a contextualisation of the investigated project. Following that, we aim to answer our first research question on the *significance of language, organisational culture and identity work within a planned change*. In this, we discuss the concepts of language, organisational culture and identity work and their influence on the case at hand. In the last section, we then discuss our second research question on *how employee reception [is] formed by local interpretations and understandings*. In this, we eventually merge our findings in the form of a model, with which we aim to contribute to the literature. This chapter is accordingly structured as follows:

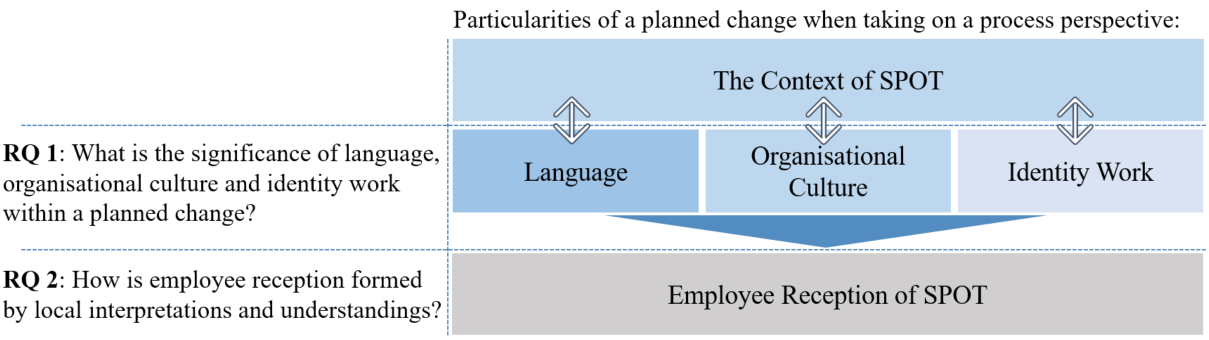


Figure 9: The Structure of our Discussion

5.1 Contextualisation of SPOT

As our literature review has shown that the success of an organisational change is context dependent (Palmer, Dunford & Buchanan, 2016), we decided to, first of all, provide clarification on SPOT as a change project. With SPOT we conducted research in a software implementation project that, according to our findings, was subject to some challenges. Due to its technological nature, employees were hesitant to implement SPOT as they were not sure how it would affect their work. To our surprise, while R&H Consulting can be referred to as a knowledge-intensive firm, in which employees are said to use "intellectual and symbolic skills" (Alvesson, 2004, p.21), a few employees, particularly those that were not used to such a system before, mentioned that integrating SPOT into their work was challenging. This is consistent with the literature on IT changes, in which complexity is said to evoke resistance (Aladwani, 2001) and fear among those targeted by the change (Eason, 1989). Furthermore, we have found that while the system was implemented cross-organisational, it was not customised to the individual departments' needs. This resulted in various issues as our findings show a rather low fit of SPOT to the business needs of the EC (for the sub-departments of Strategy, T&T and Legal) and SA department. While relatively few actively resisted in raising concerns to the executive team, many others showed passive resistance towards SPOT in not using it the way they were supposed to. Hence, we can confirm that alignment between business specific demands and the IT is essential for a successful implementation (Harper & Utley, 2001; Legris & Collerette, 2006).

Within almost all our interviews, it was stated that SPOT was initiated when Martin Karlsson joined as managing director of R&H Consulting in 2017. According to him, SPOT was a necessity to be able to forecast future revenues and to anticipate challenges – which both represent external market pressures for change (Child, 2005). During some other interviews, however, we got the impression that the software was initiated for the reason of setting a new standard. Our findings expose that in aiming to change people's mindsets to become more sales-driven and customer-oriented, the new management intended to mark their presence with a new performance-orientation – which represents an internal driver to change (Palmer, Dunford & Buchanan, 2016). Consequently, the change was initiated through both internal and external drivers, which is said to be common in the literature (Palmer, Dunford & Buchanan, 2016).

Regardless which force dominated, SPOT was approved by the executive team and released for planning shortly after. Our empirical findings, from the provided internal documents, in particular, show that SPOT was intended to be rolled out in a sequence of steps. In addition, the project had clear structures in place on how to communicate the launch of SPOT. Within the literature, this way of handling change can be categorised as a planned change initiative (Sveningsson & Sörgärde, 2013) and well aligns with its definition of being infrequent and discontinuous (Weick & Quinn, 1999). As elaborated within our narrative, the implementation of SPOT was subject to three steps; the (1) pre-launch development, (2) roll-out and (3) evaluation. While the first and the last step can be looked upon as rather stable, the project was set in motion in the second step, which is in the literature referred to as a period of divergence in which an organisation is moving away from its natural state of stability (Sveningsson & Sörgärde, 2013). Thereupon, we draw an additional connection to Lewin's ice-cube model of change in which the (1) pre-launch development represents the act of unfreezing the status-quo, the (2) roll-out resembles the change and the (3) evaluation stands for refreezing the desired future state. While this plan for change looked promising on paper, several circumstances intervened the planned change project. Regarding the first stage, our findings show that most departments had a similar tool in place before SPOT was introduced, which is why the need for the tool was somewhat small and the establishment of a change motive therefore rather ineffective. Proceeding, within the second step – the change – meanings are said to be changed (Schein, 1996). While the management stated a clear intention of wanting to change people's mindsets, various interpretations emerged wherefore, no common understanding was created. This is, for example, reflected in SPOT's connotation of being a waste of time. Consequently, the institutionalisation of SPOT into R&H Consulting's culture was problematic due to a lot of resistance, which is reflected in the following figure:

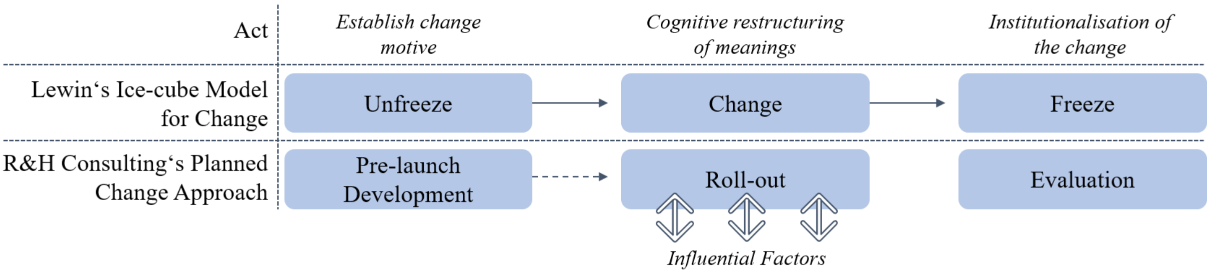


Figure 10: Contextualisation of the Planned Change

In following a process perspective on change, we are particularly interested in understanding the difficulties of creating a coherent understanding. Accordingly, we next up discuss the influential factors that have mediated the planned change project and the employees' reception towards it.

5.2 I hear what you are saying, but…

In taking on a process perspective on change, we hereafter look upon the concept of language to understand "how people think, feel, talk and act during change processes" (Sveningsson & Sörgärde, 2019, p.2). As outlined by our narrative, R&H Consulting had structures in place on how to communicate with different stakeholders. They, in this regard, differentiated between informing them, communicating and being in dialogue with them. The intention behind this stakeholder assessment into different segments was to gain acceptance and commitment. However, our findings show different receptions among those targeted by the change. While some are satisfied with the communication, others mentioned that the communication around

SPOT was insufficient as it “sneaked into the back door”. Some of our interviewees further stated that there was too little explanation around SPOT, which made it difficult to understand its purpose. Within the literature, language is not only recognised as a means to exchange information but, likewise, as a way to express meaning (Brown, Gabriel & Gherardi, 2009). Consequently, in varying the degree of communication between the stakeholders, different understandings are created. To achieve commitment, however, communication needs to convey a clear message to eventually reduce resistance among those targeted by change processes (Sveningsson & Sörgärde, 2019). Another striking aspect of our findings is that the majority of employees was informed about SPOT, yet not engaged. The project was implemented top-down, which was by one of our interviewees described as a “headquarter syndrome” of decision making. Furthermore, the management team made explicit that they would “not relent or stop” the project if employees resisted. Therefore, as participation in change projects is said to prevent resistance and foster commitment (Sveningsson & Sörgärde, 2013), though intended, R&H Consulting neglected to actually engage their employees. Subsequently, in a negative example, support is found for the literature that argues for the facilitation of understandings through language.

Proceeding, within the literature, language helps to construct reality and supports the exchange of different understandings to ultimately achieve alignment (Palmer, Dunford & Buchanan, 2016). It can, thus, be described as a construct to make sense of what is happening in the world (Sveningsson & Sörgärde, 2019). One powerful way to facilitate people’s sense-making is through the construction of stories and narratives (Brown & Humphreys, 2003). As a result, when Martin Karlsson came up with a story to explain SPOT employing the elaborated car metaphor, alignment was initiated. This became apparent in almost all our interviews, in which employees explained the purpose of SPOT by the use of the metaphor. Sometimes they actually sold the metaphor to us as if it has been their own idea. Furthermore, it was stated that the employees appreciate that the managing director talks in the same language as they do. Hence, support is found for the literature on stories portraying the context of change projects and facilitating a shared understanding (Sveningsson & Sörgärde, 2019). A counteracting example, as mentioned in our findings, is a workshop that was facilitated by the developer of SPOT. In this, he communicated on a technical level, which was difficult to grasp for the employees. The project manager of SPOT was further mentioned to be the only one able to communicate on a technical level with the developer. Consequently, as a common language needs to be adopted by everyone involved in the project (Palmer, Dunford & Buchanan, 2016), this example shows how incoherencies in language create confusion. Within several interviews, employees appreciated the supportive communication of the project manager, who was always available to clarify questions. Ida Jakobsson was described to be the "centre of communication", translating messages from the developer to the executive team and then to the employees. In this, she facilitated understandings that should have ideally been clearly communicated in the first place.

Apart from these findings, we paid close attention to the way our interviewees acted and talked, as this also indicates how they perceived the implementation of SPOT. Within the last section of our narrative, especially, our findings show that many employees did not understand the need for the new software. They described it as being "unnecessary bureaucratic", a "waste of time", "annoying" and "without benefit" for their work. Furthermore, they acted sceptic and careful when they talked about the system as if they were not sure what it was really about. Consequently, not only the management referred to them as passive resistant, but also, we as researchers get the impression that not all employees were behind the implementation of SPOT. In observing the way employees talk and express themselves, we take on a meso level perspective in which we look upon the employees' expressions within their departments (Sveningsson & Sörgärde, 2019). In this, our findings show that, with the exception of the P&E department, all departments expressed difficulties to understand the change initiative.

Over and above, our findings exposed that the communication of SPOT was rather inconsistent and not adequate. Although the project team had structures in place on how to involve employees and on how to gain commitment, the execution of the communication strategy partially failed, wherefore, various inconsistent understandings were created. This became especially apparent when we drew a connection to the way employees expressed themselves. Due to their passive resistant behaviour, we conclude that the intention and necessity for the project did not reach their understandings. As previously discussed, our findings expose a common understanding about SPOT's purpose to create an overview of the business, yet, we have found that employees did create diverse understandings or simply did not accept it. As language is in the literature said to constitute culture (Palmer, Dunford & Buchanan, 2016), we next up discuss the cultural influences on the planned change in separation.

5.3 This is how we do…

As we investigate the planned change from a process perspective, we correspondingly look upon it by taking the organisational culture into account. Organisational culture is, according to numerous scholars, said to describe a construct of shared values, beliefs and norms of an organisation (Palmer, Dunford & Buchanan, 2016). At R&H Consulting, our findings display a strong organisational culture that originated in the company's longstanding history of being foundation owned, in its engagement in specific client sectors, in its Danish roots and in the company's affiliation to the R&H Group. According to Smircich (1983), culture can either be seen as a variable, something that the organisation has, or as a root metaphor and accordingly as something that the organisation is. While we conducted research within R&H Consulting, it appeared evident to us that culture is understood as a root metaphor, as the organisation is often explained by employees in referring to cultural aspects. Also, from our findings we can conclude that employees at R&H Consulting understand that culture is ingrained within their understandings and are thus aware that they are cultural products. This observation is of high importance for our research as their understandings of the change project are based on cultural influences. In describing the change process around SPOT, our findings show that managers and employees often refer to the alignment with the organisational culture and hence, interpret the change based on a common understanding of values and norms. Within the literature, this phenomenon is referred to as parent culture that serves as a foundation for belongingness (Jermier et al. 1991). Furthermore, within the Open System school, an organisation is stated to compose of various interconnected sub-systems that are mutually dependent on each other (Alvesson & Sveningsson, 2016). Culture, in this regard, represents a paradigm and can be seen "as a set of integrative, […] taken-for-granted assumptions" (p.24) that unite the other sub-systems. This is by Johnson, Whittington and Scholes (2011) expressed in metaphorical terms as a "cultural web" (p.175) and can be recognised within our findings.

In line with the perspective on various sub-systems, literature states that in most organisations, there is not just one culture in place but a cultural fragmentation, referred to as sub-cultures – groups within an organisation that share common values and assumptions (Jermier et al. 1991). From our findings, we infer that this is quite pronounced at R&H Consulting, as the departments P&E and SA have strong sub-cultures while EC even differs within its sub-department and therefore, shows four distinct sub-cultures. This sub-cultural structure derives from different work tasks, educational backgrounds, client sectors, acquisitions and ways of working. As a result, the departments show different understandings of the change around SPOT, based on their sub-cultural differences. In pointing out how the change aligns or does not align on the basis of their cultural particularities, the sub-cultures are an influential factor in shaping the employees' understandings of the change project.

Even though we do not study a cultural change per se, cultural elements such as becoming more sales-driven and client-oriented are targeted. This goes in line with the literature that stresses the difficulty to differentiate cultural changes from material changes as the former is often part of the latter (Alvesson & Sveningsson, 2016). As culture is said to be difficult to change, it is of importance to our case, particularly since resistance to the SPOT implementation results from the belief that SPOT contradicts the culture. From our findings, we infer that, e.g. within the T&T department, the culture was described as entrepreneurial and autonomous, which is contradictory to their understanding of SPOT as a control instrument.

Alvesson and Sveningsson (2016) emphasise that it is vital to investigate whether the management aims to change the culture as "it", the employees as "them", or if they include themselves in changing "us" (p.48). From our findings, we reason that the management realised the change as changing "us". This becomes obvious as Douglas Ruud and Martin Karlsson, both from the executive team, emphasised that they need to change as well and use SPOT regularly in order to make the change happen. In the literature, an organisation's culture is furthermore said to reflect the top management's perceptions and aspirations about the organisational culture (Alvesson & Sveningsson, 2016). In our case, the organisational culture is something that seems to be of high importance to the employees and that is also formed by history. Thus, it is not reflecting the management's aspirations. Nevertheless, the management and the employees interpret the culture in different ways. While many of the employees share a similar view on the organisational culture and therewith, interpret it in a similarly positive way, the executive team has a more pessimistic view on the culture. This can be seen in the findings, as the management described the problems around the mentality of not being focused on sales. Furthermore, Douglas Ruud explained that it is a "sit and wait aggressively for the client to call you - culture".

Overall our findings show that the implementation of SPOT contradicted the organisational culture in some extend, while it is important to say that a partial cultural change has been included in the change project. Furthermore, resistance resulted from considerably distinct sub-cultures, which shows that identities did not align with the change. The understandings shaped by identity work are discussed in the next section.

5.4 It is not you, it is me…

In the scope of our process perspective on the planned change, we aim to investigate the understandings and interpretations on the basis of identity. This refers to, on the one hand, how employee's identities influence their interpretations and, on the other hand, how their identities are influenced by the change process. Identity is said to centre around the question of "Who am I?" (Gioia, 1998, p.17) to which the answer is based on interpretations and understandings. At

R&H Consulting, nearly all interviews started with an explanation of the employees on who they were. This was mostly described in terms of their background and their role within the organisation, while some also talked about aspirations and values to describe their identities. This goes in line with Sveningsson and Alvesson (2016) who define identity as the way individuals understand themselves in terms of origin, values, goals and aspirations.

In order to constitute and adapt one's identity, literature shows that processes “between social actors and institutions, between oneself and others, between inside and outside, between past and present” (p.303) are included (Ybema et al. 2009). From our findings, we conclude that at R&H Consulting, employees build their identities while drawing on several resources such as their background and education, the work context and tasks, culture, the organisation and their departments. R&H Consulting was stated to have a distinct culture and by using expressions such as “we at R&H Consulting have a culture that is very collaborative” and “our culture is purpose-driven”, our findings lead us to the conclusion that employees use the organisational culture as a source of identity. Furthermore, it became apparent that at R&H Consulting, culture is of high importance to many employees and a reason for employees to work there, which suggests that the organisation’s culture is an essential source of the employee’s identity.

Another source of identity is the organisational identity, guiding in answering questions of “who are we as an organisation?” and “how do I relate to [this]?” (Whetten & Godfrey, 1998, p.582). In the literature, this is explained as aspects of how employees see their organisation, how they feel and how they think about it (Hatch & Schultz, 1997). From our findings, we see that employees draw on the organisation as a source of identity as they are proud to work at R&H Consulting. Also, employees stated that the company’s values and the services offered are in line with their aspirations. Furthermore, it was stated that R&H Consulting is very different from other consultancies, which can be referred to Albert and Whetten (1985), who define organisational identity via employees pointing out the distinctiveness of their organisation in comparison to others.

R&H Consulting, as previously analysed, consists of several departments that differ in their culture, their way of working, their services and the employee’s backgrounds. These groups, in line with the literature, are a source of identity as well (Alvesson & Sveningsson, 2016). According to Alvesson & Sveningsson (2016), group identity as a source of the employee’s identity can be related to, e.g. departments, hierarchies, work tasks or office locations. While employees at R&H Consulting also refer to their office locations or for example their belongingness to the management team, our findings reveal that employees strongly identify with their departments. By using expressions such as “we in the P&E department are more idealistic” or “in SA, we are almost only salespeople” we infer that employees identify even more with their departments than with the overall organisation, which goes in line with the literature (van Dick, Ciampa & Liang, 2018). Additionally, they talked about their specific department by pointing out what differentiates them from the other departments, which is confirmed as an identification process in the literature as well (Ashforth & Mael, 1989). Resulting from these different mentalities, some employees further stated that they would have difficulties to switch departments. Employees at R&H Consulting thus draw on their groups to build up their identity as they can mostly relate with their way of working, the backgrounds and the services they offer. In our case, we also define the educational background and work tasks as sources of identity. As many employees at R&H Consulting are experts and not generalists, they identify as specialists for, e.g. health care or education. In building up the different identities each individual, and consequently, each department, interpret the change around the implementation of SPOT in a different way – thus, identity work is triggered differently.

In situations of transformation, the resources that employees draw on to build their identity change, which can lead, according to the literature, to difficulties to maintain a coherent self-view (Alvesson & Sveningsson, 2016). Within our case, the organisation and the groups as sources of identity remained relatively stable. Nevertheless, the work context, with its tasks and processes as well as the culture, were subject to change. As we conclude from our findings, SPOT included the intention to change parts of the culture to become more performance- and sales-oriented, which caused insecurities and an unstable environment for many of the employees. Within such a situation of uncertainty, also regarding the outcomes, employees try to make sense of the situation (Alvesson & Sveningsson, 2016). This can be seen by the fact that some employees suspect control to be a purpose of SPOT which was not explicitly stated by the management but employees, still, came up with this explanation to make sense of the situation. The change, thereupon, provokes the need for an adaption of the individual’s identity in order to align with the new status quo. Moreover, literature states that interpretations of the change process and its outcomes vary significantly, based on how individuals make sense of it and how they identify with it (Sveningsson & Sörgärde, 2019).

Based on our findings, we recognise that the various interpretations of the SPOT implementation can be looked upon at a departmental, and thus meso, level as the individuals’ identities, at large, align within their respective departments (Sveningsson & Sörgärde, 2019). In order to remain guidance and a sense of belonging, employees strengthened their identification with their departments and pointed out the differences in regard to other departments. According to the literature, if a change is unfavoured, resistance may occur and the identity is maintained and strengthened (Alvesson & Sveningsson, 2016). This can be seen in the findings, as SA and parts of EC, such as Strategy, Legal as well as T&T, did not favour the change. They did not support the implementation as it did not align with their business context, their way of working and as they suspected it to control their work. Thus, they showed resistance to SPOT and pointed out why they cannot relate to it. In emphasising why, they underlined what makes them different from others, from which we deduce that they are strengthening their identity. Another aspect of the literature says that if the change process is favoured, identity work is triggered to adapt to the changing circumstances (Alvesson & Sveningsson, 2016). This can be seen in the findings as P&E and Digitalisation favour the change and adapt to it. Moreover, individuals present success and failure during change processes in different ways and attribute the responsibility differently to produce an attractive self-identity (Sveningsson & Sörgärde, 2019). This aligns with the previously stated, as SA and EC, except for Digitalisation, explained the outcome of the SPOT implementation in a rather negative light, while employees from P&E and Digitalisation shed a more positive light on the outcome of the SPOT implementation. In our case, employees need to adapt to the changing demands since the management requires that everyone uses SPOT. Thus, even the resisting employees need to change their way of working and adapt to SPOT as a new system through identity work.

From a critical management perspective, literature states that identity work can be influenced through external forces and organisations can use the identity formation processes to execute control (Alvesson & Willmott, 2002). At R&H Consulting, this can be seen as implementing SPOT with the aim to change people’s mindsets to become more performance- and sales-oriented. This is achieved through triggering identity work, since employees should adapt to a new way of working and thinking, the management executes control.

Summary

Taking up on our discussion on the context of SPOT and on the respective influential factors, we draw first insights to our research question on *the significance of language, organisational culture and identity work within a planned change*. First of all, our findings show that planned changes, such as the one investigated, are subject to various influences leading to a deviation of the desired future state. Language was discussed to be one of such influential factors as it can be regarded to facilitate understanding. It is, therefore, of importance to follow a clear communication strategy and to engage employees to eventually prevent resistance and to ensure commitment. The concept of organisational culture was, thereupon, assessed as an influential factor to further shape understandings of change processes. In this regard, attention was drawn to sub-cultures, wherefore our findings show that the alignment between a change project and the organisation's sub-cultures is essential. As a last influential factor, the employee's identity was found to determine how they interpret and understand a change process. Thus, when employees do not agree with the necessity of a change or cannot identify with it, resistance may occur. Moreover, change triggers identity work, meaning that for change to be successful, employees need to be willing to adapt their identity. As a consequence, support was found for all three concepts to influence the planned change project significantly. Yet, what is left to discuss is the employees' receptions in the planned change process, which is the subject of the next section.

5.5 The Change Reception Matrix

In order to answer our second research question on *how employee reception [is] formed by local interpretations and understandings*, we now evaluate the meanings and interpretations attached to SPOT by the different departments, to eventually evaluate their receptiveness. This is done through the assessment of two dimensions, respectively:

> *Readiness for Change:* This dimension illustrates the change readiness of the different departments on a scale from low to high. The assessment is at large derived from our analysis and composes of the departments' need for SPOT, the fit of SPOT to the business context and whether SPOT replaced a functioning existing tool. This dimension is of objective nature and can be assessed without further inquiry. A high readiness for change entails that the department's business context aligns to the change but also to them having a need for change.
>
> *Understanding of Change:* This dimension, in contrast, demonstrates a subjective assessment on whether the understanding of the change was perceived in a positive or negative light. It consequently draws upon our previous discussion on language, organisational culture and identity work as influential factors to employees' understandings. Therewith, this dimension requires a sensitive assessment of employees' interpretations and meanings. A positive understanding of change signifies that employees agree to the purpose of the change, its initiation and implementation.

Enterprise Consulting

As made explicit in the previous chapters, the EC department consists of scattered sub-departments, wherefore, a holistic picture on their receptions cannot be provided. Consequently, we chose to separate them for the upcoming discussion.

Strategy. According to our empirical findings, the Strategy department has a low readiness for change, particularly as they do not see a need for SPOT. This conclusion is drawn from various statements that display SPOT as not providing a direct benefit to the department as it does not align with their business context. Furthermore, the understanding of the change in this department is negative since SPOT is described as “unnecessary bureaucratic”. Consequently, through their business-focused mentality, they perceive SPOT as a “waste of time” and refuse to accept it. Also, in the beginning, they refused to use SPOT and as they are forced to use it now, they continue to express criticism. As the tool does not provide them with a direct benefit but is seen as something to provide an overview for the management, they describe the processes at R&H Consulting as being more important than results.

Transformation and Talent. The T&T department has a low readiness for change, particularly, as the department had a customised tool in place before and as they do not see a benefit in SPOT since it is lacking important functions. Throughout our previous discussion, a negative understanding towards the change became explicit. T&T perceives SPOT as an administrative effort and resists the correct usage up until this day. In having a culture that is more rebellious and autonomous, they suspect SPOT as an instrument to execute control. This contradicts with their identities which, as a consequence, need to be adapted.

Legal. The Legal department has, due to their way of planning and working, no direct benefit from SPOT, resulting in a low readiness for the change. In expressing a negative understanding of the change around SPOT, they describe the tool as an “administrative burden” and a “waste of time”. With a rather accurate culture, they refuse to use an unsuitable tool, which leads to a passive resistant behaviour.

Digitalisation. Within R&H Consulting, the Digitalisation department has the most positive understanding towards the change as they positively relate to the transparency that is provided by SPOT. Furthermore, their culture, being focused on clients and sales, aligns with the aspirations of SPOT, wherefore, identities do not need to adapt significantly. Regarding their readiness for change, they point to the facilitation of overview and participation within SPOT, however, as they had a similar system in place before, they do not need SPOT.

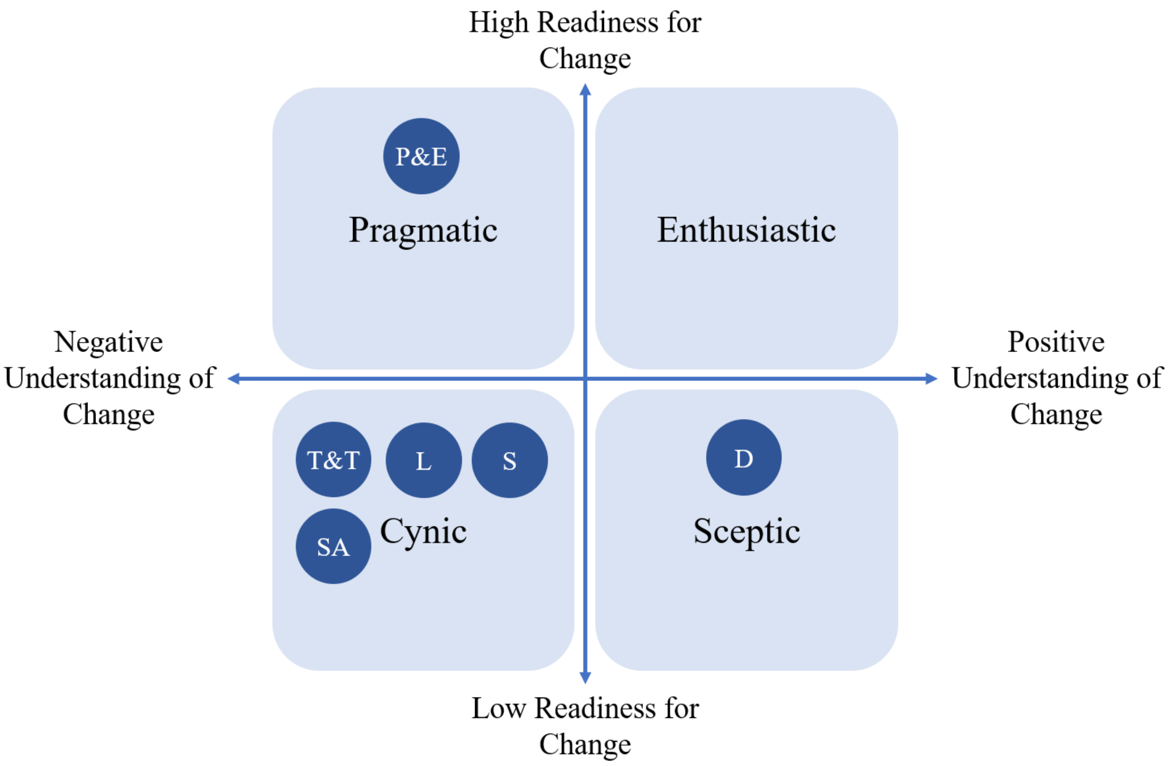
Policy and Evaluation

Within the P&E department, the readiness for change is high. Since they have been the initiators of the idea behind SPOT, it well aligns with their way of working and planning. As they grew in the number of employees, they were in need of a tool such as SPOT. In terms of understanding the change, this department is, however, slightly contradictory. From our findings, we infer that SPOT is not the most interesting task for them and sometimes annoying, which refers to a negative understanding. Nevertheless, we identify a tendency towards a positive understanding as they state SPOT to be necessary and, according to their culture, act compliant. Thus, we classify P&E as having a rather negative understanding with a tendency towards a positive understanding.

Survey Analytics

The SA department has a low readiness for change as their way of planning does not align with SPOT and as they, thereafter, do not have a direct benefit from the tool. Although their performance-oriented culture might indicate a positive understanding towards SPOT, their language and tone of voice lead us to reason a negative understanding within SA. This can be seen as they describe SPOT as an "administrative burden" from which they "suffer". In line with that, they are passively resisting the SPOT implementation in showing scepticism and suspicion.

The following model, in the form of a matrix, includes the two dimensions of *high/low readiness for change* and *positive/negative understanding of change*. Based on the previous elaborations, each department is categorised within the model. In order to provide a more vivid picture of the department's receptions of the planned change, we attributed characteristics to each quadrant, namely: *enthusiastic*, *pragmatic*, *sceptic* and *cynic*. In expressing an enthusiastic reception, the department has a positive understanding of the change and a high readiness for change. A pragmatic reception refers to a negative understanding of the change and has a high readiness for change. Showing a positive understanding and low readiness towards the change relates to a sceptic reception. Finally, in showing a cynic reception, there is a negative understanding of the change and a low readiness for change.



D: Digitalisation | **L**: Legal | **S**: Strategy | **T&T**: Transformation and Talent | **SA**: Survey Analytics | **P&E**: Policy and Evaluation

Figure 11: The Change Reception Matrix

According to the discussion of our findings, Strategy, Legal, SA as well as T&T are categorised in the cynic quadrant. Within the sceptic quadrant, we classify the Digitalisation department, while the P&E department is categorised in the pragmatic quadrant.

The Struggle of a Low Readiness for Change

Within the above-discussed model, it becomes evident that the majority of R&H Consulting's departments shows a low readiness for SPOT. With the exception of the P&E department, in which the tool originated, the demand for SPOT appears to be of managerial origin, which results in a cynic and sceptical reception by the employees. This became at the utmost evident during our interviews, when SPOT was described as an administrative burden and of little help to enable the business. One of our interviewees described that "the business value is created by consultants who work with the client and not when data is reported upwards" (Mikkel Falk, 04.04.2019). Our findings have further shown that when the business performance is low, the reporting exercise results in an enhancement of the problem as less time is spent with the client. In alignment with that, some other interviewees stated that following the procedures has become more important than to actually deliver good results. The prioritisation of following procedures over executing work efficiently is a phenomenon that has been researched before and can be referred to as *functional stupidity* (Alvesson & Spicer, 2017). As Alvesson and Spicer (2017) state, it is often easier to concentrate and rely on standardised processes than to actually think about how results can be improved. Furthermore, it has been investigated within the field of leadership that managers are often asked to invest more of their time on administrative procedures and documentation than on strategic work and improvements (Sveningsson & Alvesson, 2016). At R&H Consulting, when the business is not going well, employees experience additional pressure as the management demands reporting exercises, wherefore they cannot fully concentrate on their work. Consequently, we detect a paradox within SPOT as it is, on the one hand, intended to improve client-orientation and sales, while it is, on the other hand, preventing consultants to work with the client and to generate sales. This is depicted in the following vicious circle:

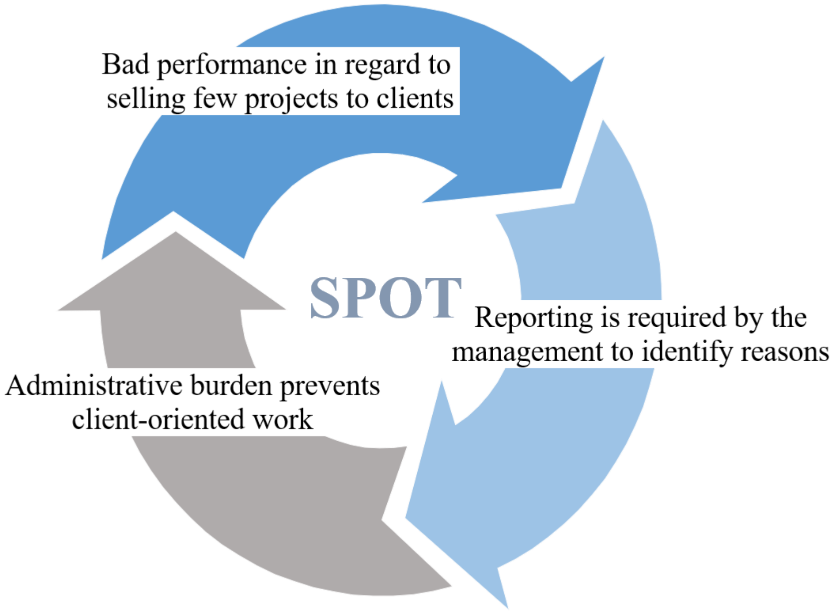


Figure 12: Vicious Circle of Administrative Burden

Summary

The above-outlined discussion on the employees' receptions towards SPOT helps us to draw insights to our second research question on *how employee reception [is] formed by local interpretations and understandings*. In introducing the dimensions of employees' understandings and their readiness for change, we were able to categorise the different departments into a two-dimensional matrix to assess their respective receptions. Our results, thereafter, show that the majority of R&H Consulting's departments has a low readiness for SPOT, showing a cynic and sceptic reception towards it, which can be concluded from a missing fit to their businesses needs and contexts. Following from that we uncovered a paradox within SPOT as the software is, on the one hand, initiated to drive sales and client-orientation while, on the other hand, it prevents consultants from exactly such tasks. In addition, we found that the majority of departments reflected a negative understanding of SPOT, which results in a cynic and pragmatic reception. Consequently, none of the departments expressed an enthusiastic reception, wherefore, we conclude that the project failed to deliver a clear understanding and to support the departments' readiness of SPOT. In return, the employees' cynic, pragmatic and sceptic receptions resulted in a deviation of the desired outcome of the planned change project as they had different interpretations of it.

Chapter 6: Conclusion

Our research set out to examine employees' receptions within a planned change process. In this, we conducted a case study with R&H Consulting, a Scandinavian management consulting firm, in which we investigated a software implementation project. Our research process centred around our generic question on *the particularities of a planned change when taking on a process perspective*. Specifically, for the reason that planned changes were subject to criticism, as they neglected to account for contextual influences, we aspired to gain understandings on the effects of language, organisational culture and identity work. In applying an interpretive process perspective, we aimed to gain insights on employee receptiveness. In this, we aspired to contribute with practical and theoretical insights. Next up, we summarise our main empirical findings, to then assess theoretical contributions and practical implications, as well as to finalise this chapter with suggestions for further research.

6.1 Main Findings

In studying a planned change by means of a process perspective, our findings illustrate the importance of contextual influences to the outcome of the change project. Consequently, our first research question on *the significance of language, organisational culture and identity work within a planned change* resulted in the following discoveries: To begin with, we found that language can be regarded as an influential factor to facilitate employees' understandings. It can, on the one hand, be regarded as a management device to facilitate coherence through, e.g. storytelling and on the other hand, be used to assess employees' understandings through paying attention to their way of talking. It is, therefore, of importance to have clear communication structures in place to foster commitment and thus prevent resistance. Furthermore, we found support for organisational culture to influence planned changes. Here, our findings suggest that the planned change must be well aligned to the organisation's culture and acknowledge for sub-cultural differences, as they might result in diverse interpretations. Lastly, we recognised identity work as an influential factor for planned change processes as individuals may resist the change if they cannot identify with it or if they do not want to adjust their identities. Hence, significance was found for all three concepts to influence not only the planned change project but, in particular, the employees' interpretations of it.

Following up on this, we came to evaluate our second research question on *how employee reception [is] formed by local interpretations and understandings*. In this, we found that to prevent resistance within planned change projects, the employees' reception of the change must be enthusiastic. This consequently refers to a positive understanding of the change – which may be shaped through, for instance, language, cultural orientation and identity alignment – and towards the employees' readiness for the change. If the employees' reception towards the change is pragmatic, cynic, or sceptic, we presume that the employees' reception has a profound effect on the success of the change implementation process and on how the outcomes are interpreted. Subsequently, the management must acknowledge contextual influences on the change project and facilitate understanding of those targeted by the change. In this, the management may be able to create a readiness for the change and, thus, constitute enthusiastic receptions. Yet, it must be recognised that understandings are by nature subjective and only manageable to a certain extent. Accordingly, we infer that a planned change will always be subject to different interpretations, understandings and receptions and, therefore, it will always deviate from the prior defined desired future state.

Key insights – the particularities that we found in taking on a process perspective on a planned change:

- IT changes are to be addressed with caution as insensitive actions and a lack of customisation may provoke resistance.
- Planned changes that are executed in a sequence of steps are subject to various influences that will lead to a deviation of the desired future state.
- Language and communication are a means to facilitate understanding. It is consequently important to follow a clear communication strategy and to engage employees to prevent resistance and to foster commitment.
- The organisational culture, as well as the sub-cultures of the departments, shape the understanding of the change process. It is thus of importance that the change project is well aligned with the organisational culture while special focus needs to be put on the alignment with the sub-cultures.
- The employee's identity determines how they interpret and understand the change process. Consequently, when employees do not agree with the necessity of the change or cannot identify with it, resistance may occur. Moreover, change triggers identity work, meaning that in order for change to be successful, employees need to be willing to adapt their identities.
- Subsequently, we found that to prevent resistance within planned change projects, the employees' reception of the change must be enthusiastic. This accordingly refers to a positive understanding of the change – which can be shaped through, for instance,

language, cultural orientation and identity alignment – and towards the employees' readiness for the change.

- If the employees' reception towards the change is pragmatic, cynic, or sceptic, we presume that the employees' reception will have a profound effect on the implementation of the change process and on how the outcomes are interpreted.

6.2 Practical Implications and Theoretical Contributions

From our main findings, we now suggest practical implications and theoretical contributions. The former entails lessons learned, in form of practical findings, for companies such as R&H Consulting to improve planned change efforts, while the latter is aimed to bring forth the empirical dialogue on organisational change by outlining our conceptual findings in relation to other scholars.

Working with a Planned Change

Throughout our thesis, and in particular as a result of our empirical findings, we obtained practical implications that may be of help for R&H Consulting, and organisations at large, to plan for change efforts in the future. The most straightforward implication relates to the software itself. In a company that is known to have distinct departments, with different sub-cultures, one must ensure that the software suits the culture of those that must work with it. We consequently infer that customisation of the software to the individual departments' needs and business contexts would have reduced the level of resistance. Furthermore, to create a coherent understanding of the change and to foster commitment and acceptance we suggest that language can be used as a powerful tool to facilitate meaning but also to recognise understandings in the language that is being used by the employees. Through engaging employees in the change, understanding is facilitated, and resistance lowered. Besides, a need for change should be established to ensure that individuals engage in identity work to adjust to the changing situation.

Adding to that, we identified practical implications for R&H Consulting in specific. First of all, we recognised that the umbrella department of EC combines scattered services that are not necessarily related. This not only made it difficult to implement the software SPOT but also led to confusion of the employees' identities and belongingness. We thus recommend a reallocation of the department by which the four sub-departments receive sufficient recognition and space to identify themselves. Furthermore, we not only recommend customisation of the software to the different departments but a feature improvement for SPOT 3.0. This became apparent in almost all our interviews in which the employees expressed the wish to integrate a resource planning feature on the individual consultant level into SPOT. We assume that this would add a benefit for the individual consultants and thus foster a positive understanding and commitment to SPOT. Lastly, we want to stress that, though a great change strategy was planned, the implementation was rather ineffective. Change agents, for instance, would have helped to create understanding and commitment from the bottom-up.

Theorising about Planned Changes

Our aspiration to investigate a process perspective on a planned change project originated in the criticism of planned changes that said to neglect contextual influences (Pettigrew, 1985). Furthermore, while extensive research has been devoted to language, organisational culture and identity work at large (Alvesson & Sveningsson, 2016; Alvesson & Willmott, 2002; Sveningsson & Alvesson, 2016; Sveningsson & Sörgärde, 2013), rather little research has been conducted on the influential effects on a process perspective to a planned change (in exception of Sveningsson & Sörgärde, 2019). Consequently, we recognised the potential of applying a process perspective to contribute to employees' interpretations and understandings during planned change processes in evaluating the influential effects of language, culture and identity. Through conducting a qualitative in-depth case study across all levels in the organisation of interest, we have found support for all three influential effects to significantly mitigate employees' understandings. Moreover, we introduced a change reception matrix, outlining four different levels of employee receptiveness that determine how the change is understood and the level of readiness for change, respectively. Only if a positive understanding and a readiness for change is facilitated, the employee has an enthusiastic reception towards the change, which increases the success of the change implementation. Through this theory generating approach, we contribute to the existing knowledge about contemporary organisations (Heath & Cowley, 2004) and are able to generalise our findings to organisations at large (Eisenhardt, 1989). Especially by looking through the spectacles of a process perspective we were able to provide insights on employees' interpretations (Easton, 2010) and thus contributed "freshness" (Eisenhardt, 1989, p.548) to a rather advanced field of research (Sveningsson & Sörgärde, 2019) – organisational change. Last but not least, we have not only identified a mystery but through our theoretical contributions, delivered an extension of the existing literature (Alvesson & Kärreman, 2007). The following section hereafter relates back to the limitations of our research and outlines the potential for future research.

6.3 Limitations and Suggestions for Future Research

Overall, our study provided significant depth on how employees understand a planned change process and therewith complements existing literature in providing insights on a process perspective on a planned change. Through investigating processes around language, organisational culture and identity work, we were able to examine employee receptiveness.

However, due to the scope and the timeframe of our thesis, we have merely been able to conduct research after the change has been implemented. In our specific case, SPOT has been initiated, developed and implemented before we started the research process. In order to gain insights on understandings within different project phases and on how these understandings change, it would be of interest to conduct a longitudinal study. In this, one could schedule interviews at different stages, such as when the first ideas around the project arise, during the development process, before and after the implementation and three, six and twelve months after finishing the implementation.

Moreover, we decided to conduct an in-depth case study as we aimed to gain a deeper understanding of employees' interpretations. This enabled us to focus on one organisation with its particularities, and within this, we interview a range of employees from different departments to compare their understandings. As most organisations, however, encounter deviations in outcomes from planned change processes, it would be worth to conduct a similar study within other organisations to then compare the outcomes, find further support for our findings and possibly extend them.

As a third aspect, we suggest to include more influential factors of planned change processes. In line with the suggestions by Sveningsson and Sörgärde (2019), as well as with the findings from our interviews, we focused on language, organisational culture and identity work. Nevertheless, it would also be interesting to investigate the role of leadership, organisational structure, or national cultures within planned change processes and how they shape employees' interpretations and understandings.

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Appendix

Appendix A – Overview of Empirical Material

Selected Documents Reviewed

Document	Document Name	Document Type
1	SPOT 1.0_Requirement specification_280317	Word
2	SPOT 1.0_Current webinar	PowerPoint
3	SPOT 1.0_SPOT 1.0 initial webinars	PowerPoint
4	Document SPOT 1.0_Project plan_revised scope_15.03.18	Powerpoint
5	Messaging_Platform	PDF
6	Logo_tagline_rules	PDF
7	R&H Consulting Market Strategy	PDF
8	History of R&H Consulting	PDF
9	SPOT 1.0_Workshop 21.08.2017 follow-up	PowerPoint

Interviews Conducted

Nr.	Interviewee	Date	Department	Position within Company
1	Ida Jakobsson	31.01.2019	Business Development	Senior Consultant
2	Douglas Ruud	31.01.2019	Enterprise Consulting	Executive Director
3	Sara Lund	14.03.2019	Enterprise Consulting	Analyst
4	Arne Larsson	22.03.2019	Enterprise Consulting	Director
5	Lars Nielsson	28.03.2019	Survey Analytics	Business Manager
6	Emma Lindgren	28.03.2019	Policy and Evaluation	Senior Consultant
7	Carl Nilström	28.03.2019	Enterprise Consulting	Senior Consultant
8	Lasse Olsson	29.03.2019	Survey Analytics	Senior Consultant
9	Cajsa Lundberg	29.03.2019	Policy and Evaluation	Business Manager
10	Sören Johansson	02.04.2019	Enterprise Consulting	Business Manager
11	Mats Fröberg	02.04.2019	Policy and Evaluation	Business Manager
12	Finn Eriksson	04.04.2019	Survey Analytics	Business Manager

13	Mikkel Falk	04.04.2019	Enterprise Consulting	Director
14	Peer Gustafsson	04.04.2019	Enterprise Consulting	Consultant
15	Thorben Wallin	08.04.2019	Survey Analytics	Executive Director
16	Linus Löfgren	08.04.2019	Policy and Evaluation	Director
17	Miki Holmgren	08.04.2019	Business Applications	Head of
18	Elsa Lindström	09.04.2019	Finance	Director
19	Saga Berg	09.04.2019	Enterprise Consulting	Consultant
20	Joost Blom	10.04.2019	Policy and Evaluation	Executive Director
21	Ingmar Bengtsson	11.04.2019	Controlling	Senior Consultant
22	Morten Ström	11.04.2019	Survey Analytics	Senior Consultant
23	Erik Pettersson	12.04.2019	Enterprise Consulting	Senior Director
24	Astrid Eklund	15.04.2019	Enterprise Consulting	Senior Consultant
25	Martin Karlsson	17.04.2019	R&H Consulting	Managing Director

Observations

Observation	Content	Date
1	Webinar on ‘New SPOT!’	19.03.2019
2	Service Line Meeting with the T&T Department	26.04.2019
3	Office visits in Copenhagen, Aarhus, Stockholm, Oslo and Hamburg	Several days

Appendix B – Questionnaire

Interview Guideline for Semi-structured Interviews
Master Thesis Isabelle Evelyn Joswig & Marie Laura Steffens

Ice-breaker question:

- How are you?
- Thank you for taking the time for this interview, it will last for approximately 30 minutes.

Introduction:

- A short introduction of us: Isabelle & Marie, we study Managing People, Knowledge and Change at the University in Lund, write our Master Thesis in cooperation with [redacted] and investigate research within a software implementation project - SPOT.
- All empirical material (including your name) will be anonymized for our university but also for [redacted] itself.
- To simplify our work, would you mind if we record this interview? The audio files will be deleted after our analysis and won't be handed over to third parties.

Demographics:

- Name:____
- Age Range:____
- Position
    - Level:____
    - Department:____
- Years
    - In company:____
    - In industry:____
- Academic status:____
- Gender:____
- Nationality:____

Main Body: *Divided into categories, not all have to be covered, will be adopted to interview partners respectively*

Culture

- Speaking of organizational culture in general, what are the components that determine and form a culture in your opinion?
- In this regard, how would you describe the [redacted] culture?
- Would you describe your department as having a strong sub-culture?
- On a scale of 1-10 (1 = low degree, 10 = high degree), how well do you personally align with [redacted]'s culture?

Change

- How is the receptiveness for change at [redacted]?
- Have there been changes recently?
- On a scale of 1-10 (1 = low degree, 10 = high degree), what's your personal receptiveness for change?

Interview Guideline for Semi-structured Interviews
Master Thesis Isabelle Evelyn Joswig & Marie Laura Steffens

SPOT

- If you were to describe SPOT in three words, which words would you choose?
  Follow up: What is the intention/ the business case of/ for SPOT in your opinion?
  Follow up: On a scale of 1-10 (1 = don't agree, 10 = fully agree), to which extend to you agree on the usefulness of SPOT.
- What were your first touchpoints with SPOT? How/ when do you use SPOT?
- How did the technical issues impact the implementation?
- What is your personal reward of using SPOT? What does it give you?
- What role do you have in relation to SPOT? Which responsibility?

Communication

- On a scale of 1-10 (1 = low satisfaction, 10 = full satisfaction), how well did you feel informed?
- How was/is the communication around SPOT? (launching, regularly)
- By whom were you informed, and did you receive sufficient information?
- Did you feel encouraged and supported in the implementation?

Final:

- Is there anything we haven't covered/ that you would like us to know?

Thank you for your participation in this interview.

Follow-up questions: - *raised throughout the interview to gain a deeper understanding*

- Why is this important to you?
- What does this mean to you?

Declaration of Authorship

We hereby affirm that we have independently composed this paper and that we have not used any other resources than the ones indicated. Any parts extracted from other papers, books, or articles as a quote or analogously have been indicated by the specification of the source. This paper has not been presented to another examination office in this or a similar form. Further we declare that all interviews have been transcribed and are available upon request.

Marie Laura Steffens & Isabelle Evelyn Joswig
Lund, 22nd of May 2019