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A Systemic and Recursive Process Model of Implementing Strategic and Transformative Change

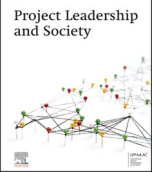
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Empirical Research Paper

A systemic and recursive process model of implementing strategic and transformative change

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ABSTRACT

Implementing strategic and transformative change in contemporary organisations is increasingly complex, driven by technological advancement, Industry 5.0, and shifting societal expectations. These conditions intensify the challenge, with implementation widely regarded as difficult and marked by a limited understanding of how it is enacted in practice. In response, this study examines how implementation pathways are constructed and reshaped during transformative change within permanent organisational settings.

Guided by a conceptual framework, the research adopts an inductive, qualitative approach. Data were collected through fifteen semi-structured interviews with experienced practitioners leading large-scale transformations, supplemented by an online survey ($n = 402$). Findings demonstrate that implementation does not unfold as a linear sequence of stages, but through the recursive interaction of three interdependent activities: goal definition, impact analysis, and planning, which continuously shape implementation pathways. The Target Operating Model functions as an anchoring artefact that defines the intended future-state organisational model and guides implementation. Ongoing impact assessment makes interdependencies and constraints visible, informing iterative planning through what is termed the Delta Effect. Governance, leadership, and people and culture shape the contextual conditions within which this process is enacted.

The study contributes a conceptual process model and process-theoretical explanation of how implementation pathways are constructed and reshaped through interdependent organisational activities, positioning implementation as a systemic and recursive process and offering empirically grounded insight for navigating transformative change in complex organisational settings.

1. Introduction

The process of implementing strategic and transformative change in organisations today unfolds in environments shaped by rapid technological advancement and systemic complexity (Ghobakhloo et al., 2023; Li et al., 2022; Waddock, 2023). Yet the methods used to implement such change remain largely mechanistic, often concealing the systemic and dynamic interactions that shape the process (Amoo et al., 2019; Grewatsch et al., 2021; Whyte et al., 2022). As organisations increasingly pursue transformative shifts in response to these environmental and technological imperatives, questions persist about whether conventional approaches to implementation remain fit for purpose (Schwarz et al., 2021; Tawse and Tabesh, 2020).

Traditional project models, rooted in linear methodologies optimised for cost, time, and quality, often fall short in supporting the way

organisations now define, design, and plan for implementing transformative change (Morris, 2013; Schwarz et al., 2021). While strategic formulation has received extensive scholarly attention, implementation continues to be described as a “black box” in both theory and practice (Hutzschenreuter and Kleindienst, 2006; Tawse and Tabesh, 2020). This broader challenge has also been characterised in adjacent literature as a design–implementation gap (Baldassarre et al., 2020), where strategic ambition is conceptually articulated but the mechanisms through which it becomes operationalised remain insufficiently understood (Amoo et al., 2019). It is further recognised as a complex and “wicked” problem (Waddock et al., 2015) frequently associated with high rates of failure (Evers et al., 2023; Schwarz et al., 2021). As literature highlights, designing a strategy is difficult, but successfully implementing it, even more so (Amoo et al., 2019; Hrebiniak, 2006; Tawse and Tabesh, 2020). As a result, organisations often struggle not with articulating the need

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for transformation, but with determining how implementation is shaped and enacted in practice.

Implementing transformative change has therefore become a strategic imperative in contemporary organisational environments. The rapid emergence of advanced digital technologies, the rise of Industry 5.0, and escalating environmental and social pressures require organisations to transform, whilst introducing even more complexity into the process (Fukuda, 2020; Ghobakhloo et al., 2023; Waddock and Kuenkel, 2020). Transformation is no longer episodic or contained; it is continuous, dynamic, and deeply entangled with technological, processual, and societal complexity (Waddock, 2020; Wasieleski et al., 2021). The World Business Council for Sustainable Development released its Vision 2050, which declared that business-as-usual was not sustainable (Nelson and Grayson, 2017). They noted that the scale of the collective effort required for this transformative change has “rarely been seen outside wartime” (p. 19).

Thus, there arises a pressing need to investigate how today's transformation practitioners, referred to in this study as Transformation Leaders (TLs), shape the implementation pathway through which this strategic imperative is enacted (De Rezende et al., 2018; Tawse and Tabesh, 2020). Accordingly, this study addresses the following research question: “How does the Transformation Leader shape the implementation pathway through goal definition, impact analysis, and planning during transformative change?” In this study, the implementation pathway is examined through three core activities: (1) goal definition, (2) impact analysis and (3) planning, through which strategic goals are progressively translated into operational pathways. The aim is not to evaluate the effectiveness of particular change interventions or leadership styles, but to surface how the implementation process is constructed and enacted in practice.

Given the complexity, ambiguity, and systemic nature of implementing strategic and transformative change (Morris, 2013; Tawse and Tabesh, 2020; Waddock et al., 2015), this study adopts a theoretical positioning that privileges process, context, and interdependence over prescriptive or stage-based explanations of change. To achieve this, the study integrates three complementary theoretical perspectives: Morris's Management of Projects (MoP) framework (2013), Pettigrew's Context–Process–Outcome (CPO) model (1985, 1987, 2012), and organisational systems theory (Bertalanffy, 1969; Hatch and Cunliffe, 2006; Kozlowski and Klein, 2000). MoP provides an implementation-focused lens for examining key elements of transformation work, CPO enables analysis of process dynamics as they unfold within context over time, and systems theory supports examination of interdependence across organisational levels. This integration enables examination of a complex phenomenon through key constructs that provide insight into the salient outcomes (Grewatsch et al., 2021). Together, these perspectives form an integrated conceptual framework that supports inductive development of process-theoretical insight, grounded in empirical evidence and capable of capturing the complexity of implementing transformative change.

This positioning also informs the study's methodological choices. While practice theory and ethnographic approaches provide deep insight into situated action, they are particularly well suited to studies requiring prolonged immersion within a small number of organisational settings (Hammersley and Atkinson, 2019; Van Maanen, 2011). The objective of this study is, instead, to synthesise practitioner experiences across multiple organisations and transformation contexts to develop process-theoretical insight into implementation. Consistent with calls to advance non-deterministic and processual perspectives in project and change research (Grewatsch et al., 2021; Padalkar and Gopinath, 2016; Schwarz et al., 2021), semi-structured interviews were used to capture how TLs define, analyse, and plan implementation iteratively over time, while a supplementary survey augments broader contextualisation of the qualitative findings.

The findings from this study extend existing perspectives on strategic change and implementation by presenting a model that captures the

iterative, recursive, and systemic nature of implementation. The study highlights the role of the future-state Target Operating Model (TOM) as a guiding artefact and shows how goal definition, impact analysis, and planning operate as mutually reinforcing activities shaped by changing organisational conditions. In doing so, it responds to Morris's (2013) call to examine what is actually happening in practice, and extends process-oriented perspectives that emphasise temporality, context, and patterned interaction in organisational change (Langley, 1999; Pettigrew, 2012; Schwarz et al., 2021).

The findings further show how shifts in organisational conditions continuously reshape the relationship between current and future state models, triggering iterative reassessment of impacts and planning through what we term the Delta Effect. Governance, leadership, and people and culture are also identified as contextual conditions that enable or constrain how these activities are enacted.

Collectively, the study contributes a conceptual process model and process-theoretical explanation of how implementation pathways are constructed and reshaped through interdependent organisational activities (Langley, 1999; Pettigrew, 2012). By conceptualising implementation as systemic and recursive, the study builds on and extends prior calls for deeper examination of how strategic implementation unfolds in contemporary organisational settings (Hrebiniak, 2006; Morris, 2013; Tawse and Tabesh, 2020). For practitioners, the model provides an evidence-based framework for understanding how implementation pathways are defined, analysed, and planned during transformative change.

Beyond academia and practice, the study also holds relevance for policy. As governments and regulatory bodies increasingly grapple with the challenges of transformative change, the insights support ongoing discussions about governance approaches for managing large-scale organisational transformation.

The remainder of the paper is organised as follows: Section Two reviews the literature and presents the conceptual framework; Section Three outlines the research methodology; Section Four presents and discusses the findings; and Section Five concludes with limitations and directions for future research.

2. Literature review

2.1. The complexity of strategic transformation

In the ever-evolving landscape of commerce and industry, businesses are perched on the precipice of change, facing unprecedented challenges and opportunities (Nelson and Grayson, 2017; Waddock, 2020, 2023). As technology advances at an exponential rate and markets shift with remarkable speed, the imperative for businesses to adapt and innovate has never been more urgent (Lara Machado et al., 2023; Marnewick and Marnewick, 2021). The rapid proliferation of digital technologies, artificial intelligence and automation, has reshaped the very fabric of business operations (Evers et al., 2023; Fischer et al., 2024; Ghobakhloo et al., 2023). Traditional models of commerce are being upended, giving rise to new paradigms of production, distribution, and consumption (Li et al., 2022; Wasieleski et al., 2021). Businesses must grapple with the imperative to embrace emerging technologies whilst simultaneously developing strategic plans that can be implemented (Abdullah et al., 2024; Ehret and Wirtz, 2017; Müller et al., 2021).

This strategic imperative to transform, however, must be traversed, and as literature has shown, the journey across this strategic divide is fraught with peril (Grewatsch et al., 2021; Schwarz et al., 2021). While the rhetoric of transformation is pervasive, implementing such change remains highly challenging and is frequently associated with failure (Martí, 2018; Schwarz et al., 2021; Waddock, 2020). It is often referred to as a wicked problem (Minatogawa et al., 2022; Waddock et al., 2015) characterised by ambiguity, complexity, volatility and uncertainty (Waddock, 2020, 2023; Waddock et al., 2015).

This complexity and uncertainty forms a major characteristic of

transformative change, showcasing the difficulties of implementing within an organisational environment that is constantly changing due to both internal and external forces (Dekker, 2016; Grewatsch et al., 2021; Hatch and Cunliffe, 2006). In such contexts, transformation is not simply complicated but deeply complex, as shifting conditions generate unpredictability across every dimension of the change process (Santa-Maria et al., 2021; Waddock and Kuenkel, 2020). At its core, transformative change represents a fundamental, systemic shift in the structures, strategies and processes of an organisation, often redefining its core identity and the way it operates (Evans et al., 2017; Foss and Saebi, 2018; Sjödin et al., 2020). Unlike incremental change, which involves gradual refinements within existing frameworks, transformation requires altering the underlying operating model that guides organisational functioning (Amoo et al., 2019; Dekker, 2016). This systemic reconfiguration introduces complexity and uncertainty in its own right, as practitioners must navigate both the design of a radically different model and the dynamic environment in which it must be realised (Dekker, 2016; Hatch, 2018; Waddock et al., 2015).

This complexity often manifests in incomplete or contradictory requirements (Morris, 2013), shifting expectations, and the challenge of translating conceptual strategy into operational reality (Amoo et al., 2019). These difficulties are compounded by several defining features of transformation: ambiguity of conceptual goals (Morris, 2013; Pollack, 2007; Pollack et al., 2018); complex system interdependencies (Dekker, 2013, 2016; Levy and Merry, 1986); non-linearity and emergence (Li et al., 2022; Teece, 2018a; Waddock and Kuenkel, 2020); and the involvement of multiple stakeholders with divergent interests (Santos et al., 2023; Whyte et al., 2022). Factors such as these have meant that theoretical solutions remain elusive and demonstrate the significant challenges for practitioners facilitating the transformation (Ghobakhloo et al., 2023; Whyte et al., 2022).

2.2. The implementation challenge

These challenges have directed attention toward the role of TLs, who must now lead through this ambiguity to execute and enact strategic intent. In response to this shifting landscape, Whyte et al. (2022) propose a reconceptualisation of project leadership, one that embraces a socialised and distributed perspective, recognising projects as interventions within broader technological, organisational, and ecological systems. This work emphasises that leadership must go beyond hierarchical authority, advocating for participatory forms of leadership that generate value through inclusion, adaptability, and the negotiation of diverse stakeholder perspectives. In this framing, project leadership is not simply about delivering pre-defined outputs but about navigating the structural, political, and cultural dimensions of strategic change (Pettigrew, 2018; Teece, 2020; Whyte et al., 2022).

This era of accelerating change and the complexity of organisational landscapes that must be navigated is also bringing into question the suitability of traditional methods applied to transformation. Project management, often positioned as the delivery mechanism, has historically focused on the iron triangle of time, cost and quality (Atkinson, 1999; Project Management Institute, 2021; Turner, 2006). However, more contemporary views advocate for a broader, goal-oriented approach that aligns project outcomes with strategic objectives (Amoo et al., 2019; Morris, 2013; Tawse and Tabesh, 2020). In today's organisational environment, implementing strategic change challenges many of the assumptions of control, predictability, and linearity that underpin much of the traditional project management literature (Morris, 2013; Pollack et al., 2018; Santos et al., 2023). However, the need to transform is an imperative for organisations, and the process of implementing that change must be traversed.

At the centre of this transition pathway lies the gulf between a conceptual strategic vision and an operationalised solution (Amoo et al., 2019; Morris and Jamieson, 2005). As scholars will attest, a well-formulated strategy is of little value if it cannot be implemented

(Hitt et al., 2017; Santos et al., 2023; Tawse and Tabesh, 2020). Yet, implementation remains under-theorised, often treated as a follow-on phase rather than a defining process in its own right (Amoo et al., 2019; Tawse and Tabesh, 2020). This broader imbalance has also been described in adjacent literature as the design–implementation gap (Baldassarre et al., 2020), further highlighting the challenge of how strategic intent is translated into operationally viable organisational models (Amoo et al., 2019). As a result, project management scholarship has long debated whether its scope should extend beyond execution to include strategy definition and alignment. Morris (2013), for example, critiques the tendency to view projects as isolated, temporary endeavours and instead calls for a discipline centred on “the delivery of goals” (p. 6). His Management of Projects framework (2013) advanced this agenda by explicitly linking project work with strategy and front-end definition. Drawing on decades of research, Morris argues that the definition of strategic goals, the elicitation of requirements, and the management of shifting contexts are often poorly understood yet fundamental to strategic change (Morris, 1994, 2010, 2013). He, along with other scholars, has called for a greater focus on what is actually happening in practice rather than what should theoretically happen (Cicmil et al., 2006; Morris, 2013; Pettigrew, 2012, 2018).

2.3. Theoretical constructs

These perspectives converge in recognising that TLs must now navigate significant organisational complexity yet diverge in the extent to which they engage with the hidden process of shaping the implementation pathway (Amoo et al., 2019; Teece, 2020). This study responds to this gap by examining how implementation pathways are constructed and reshaped through three interdependent activities: goal definition, impact analysis, and planning.

Goal definition refers to the articulation of the strategic goal through the development of a future-state Target Operating Model (TOM), which defines the intended functional organisational architecture and provides the basis for implementation (Mintzberg, 1994; Morris, 2013; Amoo et al., 2019). Impact analysis refers to the identification and assessment of the implications arising from the transition between current and future-state operating models, including the interpretation of how changes propagate across organisational elements and reshape implementation conditions (Briand et al., 2003; Hunsucker and Loos, 1989; Li et al., 2013). Planning refers to the development of a structured pathway that details all associated activities required to transition from a current-state model to the future state TOM (Beckhard and Harris, 1977; Hunsucker and Loos, 1989; Morris, 2013; Amoo et al., 2019).

Together, these activities shape the implementation pathway, positioning implementation not as a singular technical task but as an evolving, strategic and systemically embedded process. Consistent with a systems-based perspective, these activities are enacted across multiple levels of the organisational system, including macro (environmental), meso (organisational), and micro (operational) levels (Dekker, 2016; Grewatsch et al., 2021; Levy and Merry, 1986). These levels are interdependent and dynamically interacting, such that changes at one level may propagate across others in non-linear ways. This reinforces the need to understand implementation as an evolving and systemic process rather than a linear sequence of activities.

2.4. Positioning relative to adjacent approaches

To situate this focus within the broader body of strategic change and implementation research, it is necessary to consider how the present study relates to existing models and frameworks that address organisational change and strategy implementation. A wide range of models and frameworks have been proposed to support transformational change (Kotter, 2007; Li et al., 2022; Trad, 2021). Stage-based change models and behavioural frameworks provide useful guidance for communication and engagement (Kotter, 2007; Lewin, 1947) but they typically

assume a sequenced progression and a relatively stable articulation of the change being implemented. Strategy implementation frameworks, focused on alignment and execution barriers, advance understanding of why implementation fails yet frequently treat implementation as a downstream activity rather than examining how implementation pathways are constructed, revised, and negotiated in practice (Hrebiniak, 2006; Tawse and Tabesh, 2020). Traditional project and program life-cycle models similarly tend to imply a linear progression from initiation through to closure (Project Management Institute, 2021), while complexity-oriented typologies such as Cynefin offer diagnostic lenses for sensemaking but do not specify how implementation is actively shaped over time (Snowden and Boone, 2007; Uhl-Bien and Marion, 2009).

The present study does not seek to replace these approaches. Rather, it addresses a different analytical question: how strategic intent is translated into implementation pathways through interdependent activities enacted within organisational contexts (Amoo et al., 2019; Tawse and Tabesh, 2020). While existing perspectives provide valuable insights into behavioural change, execution barriers, and environmental complexity, they offer limited explanation of how implementation activities interact and evolve during the enactment of strategic change (Hutzschenreuter and Kleindienst, 2006; Tawse and Tabesh, 2020). Understanding this hidden and underexplored process therefore requires an analytical perspective capable of examining how implementation unfolds over time and how strategic intent is operationalised through the strategic–project interface (Morris, 2013; Pettigrew, 1985, 2012). Such a perspective must also account for the systemic interdependencies that shape organisational transformation. In doing so, the study responds to longstanding calls to better understand the internal dynamics of the implementation process (Tawse and Tabesh, 2020). The following section therefore introduces an integrated conceptual framework combining process, project, and systems perspectives to examine how implementation pathways are constructed and reshaped in practice.

2.5. Conceptual framework

Strategic implementation and project-enabled transformation sit within a theoretically pluralistic field (Morris, 2013). Project management scholarship has drawn on a wide range of disciplinary perspectives, including organisational theory, strategy, and systems thinking, resulting in a diverse and often fragmented body of research (Oyegoke, 2011; Söderlund, 2004). Historically, much project research has been characterised by deterministic perspectives emphasising planning techniques, success factors, and execution control (Padalkar and Gopinath, 2016). While these approaches have generated valuable insights into project performance, scholars increasingly argue that they are insufficient for explaining the complex, interdependent, and evolving nature of organisational transformation (Grewatsch et al., 2021; Teece, 2018b). Responding to these calls, this study adopts an integrated conceptual framework combining Pettigrew's Context–Process–Outcome model (1985, 1987, 2012), Morris's Management of Projects (MoP) framework (2013), and organisational systems theory (Bertalanffy, 1969; Hatch and Cunliffe, 2006; Kozlowski and Klein, 2000). Their integration is therefore deliberate and theoretically generative rather than additive.

A central perspective informing this study is Pettigrew's CPO model, which provides a strong foundation for examining organisational change (1985, 1987, 2012). He highlights the need to move beyond simply mapping patterns of activity but to show how processes actively shape outcomes and influence results. Consistent with broader process research traditions, organisational phenomena are conceptualised as unfolding through sequences of interrelated activities that evolve over time (Langley, 1999, 2007; Langley et al., 2013). Within this perspective, outcomes are understood as emergent and intermediate effects of implementation activity; specifically, how implementation pathways

are shaped over time, rather than as final measures of transformation success (Pettigrew, 1985, 2012). The CPO framework for this study provides an anchor for this research, supporting the exploration of the why, what and how aspects of the phenomenon.

Process theory in this study is understood as explanation at the level of patterned interaction, focusing on how organisational activities are connected and unfold over time to shape outcomes (Langley, 1999, 2007; Langley et al., 2013; Van de Ven, 1992). Consistent with this perspective, the study examines how implementation pathways are constructed and reshaped through recurring movements between goal definition, impact analysis, and planning, rather than treating implementation as a sequence of discrete stages.

This study also draws on Morris's MoP (2013) framework providing the theoretical structure and boundaries that frame this research. The adaptation of this model supports the study in exploring how strategic intent is defined, interpreted, and operationalised through these processes. The focus on the three constructs within the phenomenon supports the theory-building for this research, by exploring how and why these activities shape the implementation pathway. This reinforces that the constructs are not merely technical specification tasks, but are critical strategic activities that require negotiation, facilitation, and contextual understanding.

While acknowledging the strategic and operational elements of strategic change, a third element is constantly emphasised in scholarly literature, the complex and dynamic nature of the organisational system (Waddock et al., 2015; Whyte et al., 2022). Schwarz et al. (2021) argue that rather than examining isolated layers of change, the phenomenon should be studied in its entirety, focusing on the relationships and contexts of its various elements. Recognition of this multidimensional complexity has led to increasing calls for systems-based perspectives to better understand organisational transformation (Grewatsch et al., 2021; Teece, 2018b; Waddock and Kuenkel, 2020). In response, organisational theorists often draw on general systems theory to conceptualise organisations as interdependent systems composed of interacting subsystems (Bertalanffy, 1969; Hatch and Cunliffe, 2006; Kozlowski and Klein, 2000). Consistent with multilevel organisational theory, these systems are analysed across macro, meso, and micro levels (Klein et al., 1999; Kozlowski and Klein, 2000). In this study, the macro level reflects the broader environmental context, the meso level represents the functional organisational system, and the micro level captures the structural and operational decomposition through which the organisational system is enacted. This reflects a systems-based view of organisational architecture rather than a behavioural or actor-level distinction. Analysing these levels provides a structured lens to examine the broader organisational environment within which strategic change unfolds (Hatch, 2018).

Individually, each theoretical perspective provides important insights. However, together they enable a more precise analytical move: examining how implementation pathways are constructed and adapted through the interdependent activities of goal definition, impact analysis, and planning. The integration of CPO, MoP, and systems theory allows implementation to be conceptualised not as a downstream execution phase, but as an unfolding, relational, and systemically embedded process. Importantly, the framework functions as an analytical scaffold rather than a deterministic model, guiding inquiry while remaining open to empirical refinement. Morris's phased structure is retained as a structural scaffold to provide analytical boundaries, rather than as an assumption of sequential enactment. This enables the examination of interdependencies, overlaps, and recursive dynamics within implementation as it unfolds in practice. Fig. 1 presents the conceptual framework guiding the study. The framework situates Morris's phased structure within both the organisational system and the broader ecosystem, reflecting the nested contextual layering emphasised by CPO and systems theory.

Aligned with the interpretive philosophy that will underpin this study, the conceptual framework establishes the analytical scaffolding

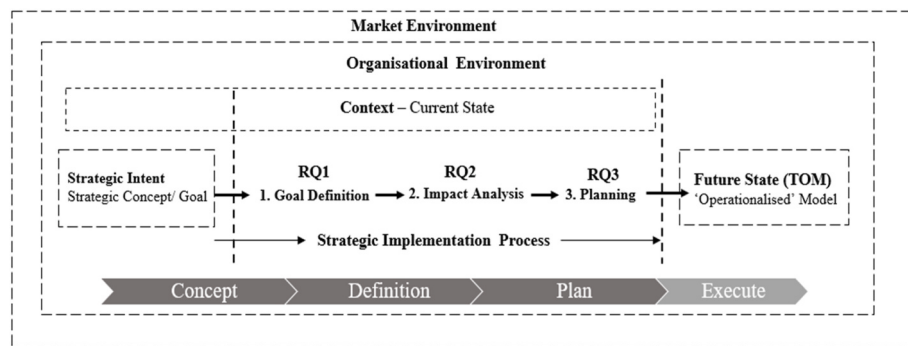


Fig. 1. Conceptual framework.

necessary for an inductive, process-oriented research design, that frames how the implementation pathway is constructed and enacted in practice. Guided by this framework, the phenomenon is explored via the identified constructs through three sub-questions.

RQ1. Goal Definition - How is the strategic goal defined for the implementation process, and what is the role of the TL in this process?

RQ2. Impact Analysis – How is the transition from the current state model to the future state model analysed for implementation?

RQ3. Planning – How do goal definition and impact analysis interact with planning to shape implementation pathways?

Building on this framework, the following section outlines the research design adopted for this study.

3. Methodology

3.1. Research design

The research design for this study was informed by the integrated conceptual framework and adopted an interpretive orientation, recognising that organisational realities are socially constructed and context-dependent (Creswell, 2013; Gioia and Pitre, 1990; Pettigrew, 1987, 2012). Consistent with this perspective, the study adopted an inductive, theory-building approach to develop a contextually grounded explanation of how implementation is enacted in practice (Meredith, 1993).

To examine the implementation process across multiple organisational contexts, the study employed a qualitative multi-method nested design, comprising semi-structured interviews as the primary data source and a supplementary Likert survey to augment the findings. Pettigrew's CPO lens was used to operationalise the research design, guiding data collection, analysis, and interpretation, ensuring attention to contextual conditions, process dynamics, and emergent outcomes.

Given the study's focus on implementation as an unfolding organisational process, it is important to clarify the suitability of the chosen methods. Process research examines how phenomena evolve through sequences of interrelated activities over time (Langley, 1999, 2007; Langley et al., 2013). While some studies rely on longitudinal observation, retrospective accounts are widely used to reconstruct temporal sequences and identify patterns of interaction shaping organisational action (Langley, 1999; Langley et al., 2013). Consistent with this process-theoretical perspective, the study focuses on identifying patterned interactions across practitioner accounts, rather than reconstructing a single linear sequence of events.

3.2. Data collection and analysis

Building on the research design, the data collection strategy was structured to capture practitioner accounts of implementing

transformative change. Consistent with the interpretive and process-oriented approach, qualitative interview data were prioritised to elicit rich, experience-based narratives, with a supplementary survey used to extend and contextualise these insights. Together, these methods enabled both depth and breadth in examining how implementation is enacted.

3.2.1. Semi-structured interviews (primary)

Semi-structured interviews formed the primary data source, designed to elicit practitioner narratives describing how implementation activities evolved during transformation initiatives. Participants reflected on how goal definition, impact analysis, and planning were enacted and revised as contextual conditions shifted. Comparative analysis across cases enabled the identification of recurring interaction patterns among these activities, supporting a process-oriented explanation of implementation dynamics (Langley, 1999; Langley et al., 2013).

To support this analysis the primary dataset comprised fifteen semi-structured interviews with TMs actively engaged in large-scale strategic and transformative change (see Table 1). Participants represented a cross-section of sectors, including academia, private, public, and not-for-profit organisations. All participants had more than ten years of experience in transformation-related roles.

Participants were selected using purposive, homogeneous (expert) sampling (Etikan et al., 2016), targeting individuals with deep experience in transformation practice. Initial participants were identified through professional networks and targeted outreach, with snowball sampling used to extend the cohort. This approach was appropriate given the specialised and relatively limited population meeting the study criteria. Recruitment ceased when thematic saturation was achieved (Chun Tie et al., 2019; Creswell, 1999).

The interview format was adapted from Pettigrew and Whipp (1992), structured around the why, what, and how of strategic change. 'Why' questions elicited contextual influences, while 'what' and 'how' questions explored how goal definition, impact analysis, and planning unfolded over time. Outcome questions focused on how implementation pathways were shaped, stabilised, or reconfigured, rather than on ultimate transformation success.

Interviews were conducted virtually, recorded with consent, and transcribed verbatim. Data were analysed thematically using NVivo, following Braun and Clarke's (2013) six-phase approach. Initial coding generated themes aligned with the study's core constructs, alongside additional themes relating to governance, leadership, and people and culture (see Table 2). To support analytic rigour, member reflection was incorporated by sharing preliminary thematic summaries with selected participants, allowing them to confirm, refine, or challenge interpretations.

While Braun and Clarke's approach guided coding, Gioia's inductive logic informed the progression from first-order themes to higher-order concepts and aggregate dimensions, supporting theory development

Table 1
Descriptive analysis of interview participants.

N = 15	Interviewee Title	Demographic	Academia	Private	Public	Not-for-Profit	Transformation Focus
1	Program Director	Australia	Yes	Yes	Yes	Yes	Construction & Infrastructure
2	Senior Program Manager	New Zealand		Yes	Yes		Digital
3	Transformation Lead	Australia	Yes	Yes	Yes		New Business Model
4	Program Director	Australia	Yes	Yes	Yes	Yes	Merger & Acquisition
5	Program Director	Australia		Yes	Yes		Digital
6	Senior Program Manager	United Kingdom	Yes	Yes	Yes	Yes	Construction & Infrastructure
7	Transformation Lead	USA		Yes	Yes		Digital
8	Program Director	Australia	Yes	Yes	Yes	Yes	Merger & Acquisition
9	Senior Program Manager	Australia		Yes	Yes		Digital
10	Senior Program Manager	Australia	Yes	Yes	Yes	Yes	Digital
11	Program Director	Australia		Yes	Yes		Merger & Acquisition
12	Senior Program Manager	United Kingdom	Yes	Yes	Yes	Yes	Digital
13	Program Director	Australia		Yes	Yes	Yes	Digital
14	Program Director	Australia		Yes	Yes		Construction & Infrastructure
15	Transformation Lead	New Zealand		Yes	Yes		New Business Model

Table 2
Thematic coding table for semi-structured interviews.

Main Code	Sub-Code Labels	Sub-Code Details
Goal Definition (RQ1)	TOM	Target operating model
	Exec Clarity	development
	Holistic	Executive articulation of change
	Strategy	Systems thinking
	Process	Strategic goal and delivery
Impact Analysis (RQ2)		Facilitation process
	Analysis	Impact and transition analysis
	Current	Current state documentation
	SMEs	Use of SMEs
	Stakeholders	Stakeholder management
Planning (RQ3)	Documents	Iterative working document
	Clarity	Clarity of understanding
	Plan	Planning process
	Method	Project methodology
	Input	Inputs to planning
Governance	Reports	Reporting
	Iterative	Nature of planning
	Roles & Responsibilities	Accountability structures
	Sponsorship	Executive sponsorship
	Strategy	Strategic oversight
Leadership	Decisions	Decision-making process.
	Process	Structure and approach
	Visible	Visible leadership
	Consistent	Consistency and alignment
	Capability	Change capability
People & Culture	Role Model	Role modelling
	Behavioural	Behavioural alignment
	Readiness	Readiness for change
	Psych Safety	Psychological safety
	Alignment	Transformation alignment
	Values	Organisational values
	Influence	Subcultures and informal influence

and construction of the conceptual model (Gioia et al., 2013; Gioia and Pitre, 1990).

3.2.2. Online survey (nested)

To complement the interview findings, a short online survey was used to capture broader practitioner perspectives and assess the extent to which the identified constructs were reflected across a wider sample. The survey instrument was directly informed by the interview themes, aligning with the three focal constructs, goal definition, impact analysis, and planning, as well as governance and people and culture. The survey yielded 426 responses, with 24 removed as incomplete, resulting in 402 valid responses. Participants represented a broad cross-section of industries and experience levels, with most reporting more than ten years in their field (see Fig. 2).

Leadership, while prominent in interviews, was not included as a separate survey item due to its extensive treatment in existing literature (Gill, 2002; Kavanagh and Ashkanasy, 2006; Kotter, 2007; Tang, 2019).

Survey data were analysed descriptively using SPSS, with frequencies and percentages calculated for each construct and theme (see Table 3). Respondents rated their level of agreement regarding how well these elements were articulated in change and transformation programs they had experienced. The survey was not intended as a stand-alone measure, but as a complementary instrument to extend and contextualise the qualitative findings by providing a broader view of practitioner sentiment.

3.3. Methodological considerations and risk mitigation

As with any qualitative study, several methodological considerations were recognised. Retrospective accounts may be subject to recall bias or selective interpretation, particularly when reflecting on complex transformation initiatives. Semi-structured interviews also rely on participant interpretations of organisational events and terminology. Several steps were taken to mitigate these risks. First, purposive sampling targeted experienced TLs, increasing the likelihood of detailed and reflective accounts. Second, the interview protocol followed Pettigrew and Whipp's (1992) framework, supporting systematic exploration of context, process, and outcomes. Third, the nested survey complemented the qualitative analysis by capturing broader practitioner perspectives. Finally, pilot testing refined both interview and survey instruments, improving clarity and alignment across data sources. Together, these steps strengthened interpretive consistency and confidence in the patterned process explanations derived from the analysis.

4. Findings and discussion

This section presents and interprets the thematic findings derived from the interview data, augmented by the survey results. The analysis is structured around the three core constructs: goal definition, impact analysis, and planning, with governance, leadership, and people and culture examined as contextual themes shaping the implementation pathways. Together, these insights reveal recurring patterns of interaction across practitioner accounts, providing the empirical basis for understanding how implementation pathways are constructed and reshaped.

4.1. Goal definition

4.1.1. Context

The interviews commenced with questions focused on the transformation program and the strategic intent of the program that participants were leading. The positioning of the programs provided the

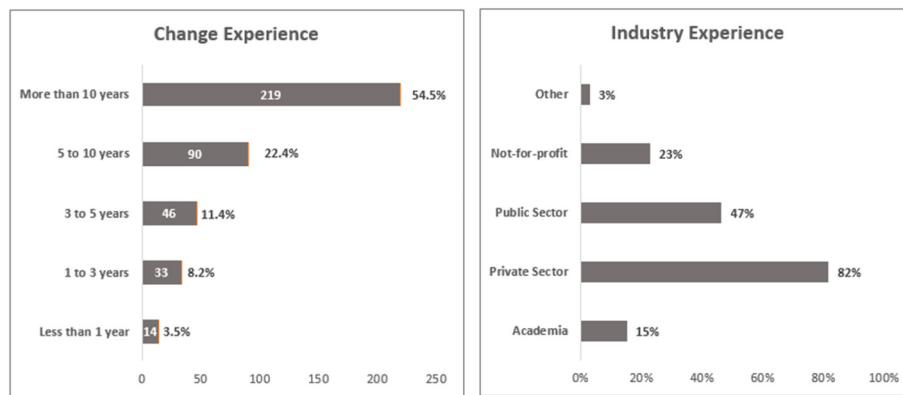


Fig. 2. Online survey participants - change and industry experience.

Table 3

Data analysis of survey responses.

Q1. My experience shows that future-state models (target operating model) are well articulated in change and transformation programs						
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Freq.	12	53	125	173	39	402
%	2.99%	13.18%	31.09%	43.03%	9.7%	
Q2. My experience shows that change impacts are well articulated in change and transformation programs						
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Freq.	14	90	100	164	34	402
%	3.48%	22.39%	24.88%	40.80%	8.46%	
Q3. My experience shows that change and transition planning are well articulated in change and transformation programs						
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Freq.	15	110	118	124	35	402
%	3.73%	27.36%	29.35%	30.85%	8.71%	
Q4. My experience shows that governance is well managed and articulated in change and transformation programs						
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Freq.	8	79	92	194	29	402
%	1.99%	19.65%	22.89%	48.26%	7.21%	
Q5. My experience shows that the people and culture aspects are well managed during change and transformation programs						
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Freq.	5	62	90	200	45	402
%	1.24%	15.42%	22.39%	49.75%	11.19%	

context for change and their role in leading it. Once the context had been established, the TLs were then asked to discuss the process of defining and designing the strategic goal for implementation, and their role in it.

A consistent theme quickly emerged when discussing the definition of strategic goals for implementation: business stakeholders had often created a strategic vision, or developed a business case, but the model required for implementation had not been defined. In most cases, there was an expectation that this was the role of the TL. All interviews reported a consistent finding: the TL was the practitioner required to translate the strategic goal into a model that could be analysed and implemented; a TOM. The interviews highlighted three main issues underpinning this gap. First, there was a lack of awareness among executives that a detailed organisational operating model was required. Second, there were assumptions that the business case contained sufficient detail to guide implementation. Third, there was what can be described as delegation by default, where responsibility for defining the model was implicitly assigned to those leading the transformation, with the expectation that they would translate strategic intent into an operationally viable design.

Responsibility for determining the specific configuration of the TOM was therefore typically delegated to the TL. The disconnect between strategic vision and operational definition was consistently reflected in practitioner accounts. As one participant noted, “The goal kept shifting ... at one point, no one knew what we were trying to achieve anymore” (Participant 6). Others described the consequences of this lack of clarity, including delays and misalignment, reinforcing the need for a clearly defined TOM to support implementation.

4.1.2. Goal definition process

When asked how the TOM was developed, practitioners described working closely with executives or sponsors to clarify the intended strategic outcomes and determine how these would translate into a future-state functional model. From this understanding, they collaborated with stakeholders and subject matter experts (SMEs) to reformulate a model that could be operationalised and aligned with the strategic vision. This process typically involved multiple meetings and workshops, with the model iteratively refined to represent the intended operational target.

The TOM was then structured across multiple levels: the macro level reflecting the broader industry and sector requirements, the meso level capturing the core functional components of the organisational model, and the micro level specifying the detailed operational requirements within those components. In this way, the TOM provides a structured representation of the future-state organisational system. The TOM then becomes the anchor point for implementation, described by participants as a “North Star” and a “control point” essential for aligning subsequent analysis and planning efforts.

The findings suggest that TLs continuously work across macro-, meso-, and micro-level considerations when defining and refining the TOM. This highlights the systemic and multi-dimensional nature of the TOM. This multi-layered work showcases the TOM as both an artefact and processual activity: a tangible model that represents the operationalised future state, and a dynamic, negotiated activity through which strategic intent is translated into operational design. These findings also highlight the centrality of the TL in defining the future state TOM. In organisations where executives actively engaged in the process, TLs were supported in translating vision into operational requirements. More commonly however, incomplete or contradictory requirements, and diverging stakeholder views required TLs to negotiate, influence and facilitate shared clarity, to produce a clearly defined TOM. As Participant 7 noted: “They kept saying we were transforming, but no one could actually tell us what that looked like or what would change.” This facilitative process was shown to be iterative, with models continually revised through governance forums and stakeholder dialogue. The work by the TL required deep operational knowledge, systemic insight, and political acumen to navigate the organisational context to achieve the outcome.

Survey responses provided complementary support for these findings, with results indicating a tendency toward disagreement regarding how well future-state models (TOMs) are articulated in practice. This reinforces the interview insight that TLs are central to defining and refining the TOM as part of the implementation process.

4.1.3. Goal definition – summary findings

These findings address RQ1 by demonstrating that the TL plays a central role in facilitating the definition of the future state TOM. Rather than being pre-established, the strategic goal emerged through a holistic and systemic design effort, with the TOM functioning as the guiding artefact, and its definition unfolding through an iterative design process. The TOM is considered foundational to the implementation process, enabling alignment and supporting subsequent activities related to analysis and planning. Further, the findings show that goal definition is not a static precondition for subsequent work, but an evolving construct that requires ongoing dialogue, systems thinking and constant navigation within the organisational environment. In this way, goal definition constitutes the foundational activity within the systemic model presented in this study.

4.2. Impact analysis

4.2.1. Context

To enable the transition from a current state model to a future state model (the TOM), a structured analysis is required. This analysis, commonly referred to as an impact analysis, identifies and articulates the gap between the current state and the future state model. It outlines the organisational, procedural, and strategic implications that must be addressed to facilitate the transition. As such, impact analysis constitutes a critical input into the planning process, informing the development of targeted interventions and implementation strategies.

To support impact analysis, TLs emphasised the requirement for the TOM to be clearly defined. Where deficiencies existed in the articulation of the TOM, this created broader challenges: impacts could be underestimated, operational risks underplayed, and planning might not adequately account for the required transition interventions. As Participant 1 noted:

The impact analysis requires the ability to map the target operating model against the current business model. If the TOM has not been completed, then the analysis cannot be completed. This, in turn, has a flow-on effect as its the impact analysis that supports planning.

Practitioners stressed that without a clearly articulated future state TOM, it becomes difficult to assess the nature, scope, or depth of transition impacts. Despite its importance, impact analysis was frequently described as neglected or undertaken superficially in practice. Several reasons were identified, including an overemphasis on the future state with insufficient attention to the current state, a lack of stakeholder understanding of the need for structured impact analysis, assumptions that responsibility sits solely with change managers or analysts, and perceptions that the task is too complex or not a priority.

Although practitioners demonstrated a clear understanding of the critical importance of conducting impact analysis, it became evident through the discussions that this significance was not consistently recognised by their stakeholders. This disconnect emerged as a key theme, with all practitioners highlighting the need to navigate organisational culture and engage stakeholders effectively, in order to secure support for the impact analysis process.

4.2.2. Impact analysis process

The impact analysis process depends on a clearly defined TOM, which provides the basis for assessing the transition from the current to the future state. For this reason, practitioners emphasised the need for both current and future state models to be defined coherently, capturing all relevant functional components of the organisational system. This enables systematic comparison across macro-level conditions, meso-

level functional structures, and micro-level operational components. Through this comparison, the ‘delta’ between the current state model and the future-state TOM is identified and analysed across these inter-dependent system levels.

The discussions highlighted the need for the current state model to mirror the component parts of the TOM, thereby enabling systematic comparison between the present configuration and the desired future state. Practitioners were asked how this analysis was facilitated. Across the interviews, there was consistent agreement that subject matter experts (SMEs) were critical in providing the detailed operational knowledge required to assess the current state. The TL typically facilitated workshops and working sessions to gather this information and data. These workshops were often conducted throughout the lifecycle of the transformation to continuously assess, reassess and then revalidate against both the current and future state.

This iterative revalidation reflected the dynamic nature of organisational environments, where internal and external forces frequently reshape assumptions underpinning the transformation. Despite its importance, many practitioners commented that comprehensive current state analysis was “rarely completed”. When asked why this level of analysis was often absent, several explanations emerged, including a lack of understanding of its importance, a continued focus on the future state, assumptions that responsibility sits with change specialists, and perceptions that the task is overly complex.

Across the interviews, TLs described actively managing the process to ensure that an impact analysis was completed. Several participants characterised this as a “common area for failure,” noting that it is “often not recognised or understood by executives and stakeholders” (Participant 3). Beyond identifying the initial differences between the current and future state models, practitioners also emphasised that these gaps rarely remain stable throughout a transformation. Instead, the relationship between the two states shifts as organisational conditions evolve.

4.2.3. The Delta Effect

As practitioners compared the current operating model with the future-state TOM, the analysis revealed not only the initial ‘delta’ between the two states but also the way this gap shifted over time as organisational conditions evolved. As strategic change unfolds within a dynamic organisational environment, internal and external forces continually reshape the relationship between current and future state models. This shifting relationship is referred to in this study as the Delta Effect. It captures the way changes in organisational conditions repeatedly alter the gap between the current-state model and the future-state TOM, thereby triggering renewed reassessment of impacts as illustrated in Fig. 3.

All practitioners emphasised the importance of actively monitoring and managing changes in organisational conditions, noting that unaccounted shifts could have significant implications across both current and future state models. These changes were not isolated but propagated across the organisational system, affecting macro-level environmental conditions, meso-level functional components, and micro-level operational activities.

Practitioners described how internal and external forces continuously reshaped the relationship between current and future state models, requiring ongoing reassessment of impacts. The focus was not only on identifying change, but on understanding how these changes altered interdependencies across the system and the conditions under which implementation would proceed. This required updating the relevant models (current state and/or future-state TOM) and revisiting the impact analysis to reflect these evolving conditions. As Participant 1 noted, “it is absolutely critical for understanding the broader systemic issues and impacts of the change, as these impacts will also change the planning focus”. This highlights how changes at one level of the system could generate cascading effects across other levels, reinforcing the non-linear and interconnected nature of organisational transformation.

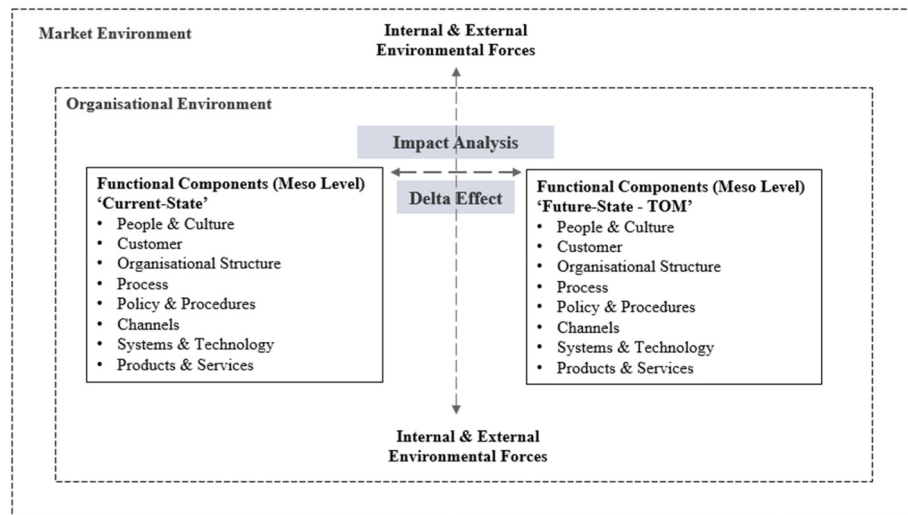


Fig. 3. The Delta Effect in strategic change implementation.

A consistent finding across the interviews was that this dynamic, shifting relationship between current and future state models is not well understood or formally analysed, yet it represents a critical input into planning. Practitioners described the need to “keep the impact analysis alive” as organisational conditions evolve, ensuring that emerging interdependencies, constraints, and risks are continually reassessed and incorporated into implementation planning.

Survey responses provided complementary support for this finding, indicating a tendency toward disagreement regarding how well change impacts are articulated in practice. This reinforces the view that impact analysis is often underdeveloped and insufficiently integrated into the iterative processes shaping implementation pathways.

4.2.4. Impact analysis – summary findings

These findings address RQ2 by demonstrating that impact analysis is not a one-time diagnostic but a continuous, systemic and recursive activity. It requires practitioners to continuously map, reassess, and review impacts based on internal and external forces, described in this study as the Delta Effect. The Delta Effect therefore functions as a destabilising mechanism within the implementation process, triggering repeated reassessment of impacts and consequent revisions to planning activities. It highlights the need for constant management and flexibility within the process, while showcasing the dynamic nature of shaping implementation during transformative change.

Impact analysis emerged as a central activity informing planning and strategic decision-making. By making organisational interdependencies, constraints, and implications visible over time, including project and operational risk considerations, it enables practitioners to reassess implementation pathways as conditions evolve. Impact analysis also produces a key artefact (impact assessment documentation) and is a major input to planning.

4.3. Planning

4.3.1. Context

Planning within transformative change represents a complex and dynamic domain. Participants consistently highlighted the challenges associated with planning in such environments, citing the inherent “complexity” of change, the absence of a “definitive operating model” (TOM), and the expectation that the TL would simply “sort it out”. Another recurring theme concerned the dynamic nature of organisational contexts, where shifts impacting either the current or future-state models necessitated revisiting the impact analysis to reassess implications (the Delta Effect). Several participants emphasised the need to

continually revisit and revise plans as conditions evolved. As one participant noted, “The plan looked great on paper, but no one updated it when things changed” (Participant 2). Others reinforced this point, highlighting that plans are often assumed to be “fixed”, when in practice they require ongoing revision as the operating model and impact analysis develop. As another participant observed, “In these types of programs, you are constantly replanning” (Participant 13).

4.3.2. Planning process

Each participant was asked how they approached planning and the major inputs to the plan. Responses were consistent; the future state TOM was viewed as a significant artefact, providing the organisational architecture for the model to be implemented. Participants emphasised that planning depends on both a clearly articulated TOM and detailed impact analysis. This analysis provided the detail needed to plan the transition from the current-state model to the future-state TOM. Participants also advised that when organisational conditions changed in ways that affected the current or future-state models, the impact analysis “must be revisited”, with consequent implications for planning. This highlights the interdependence between the current-future state relationship, the impact analysis and planning.

The study also provided an opportunity to discuss with participants their use of project methodology during the planning phase. Many referred to the use of “hybrid” planning. As they elaborated further on hybrid planning, it became clear that a mix of methodologies was applied based on the project’s perceived needs and their personal experience with these methods. The use of both Waterfall and Agile practices was frequently referenced, noting that the integration of these project methodologies was often viewed as a hybrid approach. This approach was seen as necessary to balance dependency management with the evolving nature of organisational change. Hybrid methodologies were seen to offer complementary strengths, as reflected in the view that “you need a mix of both to manage the complexity of the change” (Participant 8).

Integrated planning across all elements of the TOM was seen as crucial to the implementation process. It also highlighted the complexity of planning, and the need to continually refine and redefine any specific changes that materially impacted the current or future-state model. The integrated planning ensured that dependencies and interdependencies were managed, allowing for an immediate understanding of the flow-on impacts when changes were made. These changes were often reciprocal, noting that at times changes to planning were driven by governance forums, often related to time or cost implications. This in turn could have implications on the future-state model and associated analysis,

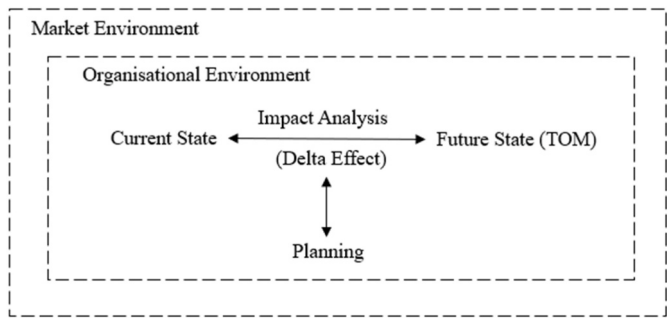


Fig. 4. The systemic and interdependent nature of implementation planning.

further underscoring the interdependent and systemic nature of these elements (see Fig. 4).

Survey responses provided complementary support for this finding, indicating mixed perceptions regarding how well planning is articulated in practice. This variation reflects the complexity of planning as an evolving activity, shaped by interdependencies and ongoing adjustments across the implementation process.

4.3.3. Summary – planning

These findings address RQ3 by demonstrating how the activities of goal definition and impact analysis inform planning. The findings demonstrate that planning is not a downstream outcome of prior decisions, but a core activity within the implementation process. It is shaped by, and in turn shapes, both the TOM and the impact analysis. Planning was viewed by all participants as an iterative, adaptive, and systemic practice, requiring continuous alignment with shifting strategic, operational, and environmental realities.

Further, participants described the use of hybrid project methodologies to support the dynamic nature of the organisational environment. This approach was not driven by formal governance mandates but reflected an adaptive response to the competing demands of structure, flexibility, and pace. Hybrid planning was commonly adopted to maintain visibility, manage complexity and increase transparency across cross-functional dependencies. It supported Tls in balancing the need for accountability with the realities of emergent conditions and evolving stakeholder needs.

Planning forms the third interdependent activity in the model developed in this study, highlighting the importance of an implementation approach that can accommodate the dynamic, systemic and emergent nature of transformative change. Table 4 synthesises the study's findings by providing a summary of the core implementation activities and the associated artefacts.

The constructs operate as mutually reinforcing activities rather than sequential stages, with movement between them shaped by evolving organisational conditions and reassessment of implementation assumptions.

4.4. Contextual elements of implementation

While the study focused primarily on the three major constructs, additional themes emerged within the interviews. Governance, leadership, and people and culture were identified as contextual elements that Tls must navigate, shaping the conditions under which implementation activities are enacted. These elements are widely recognised in organisational change scholarship as contextual conditions influencing how transformation initiatives unfold and their effectiveness (Armenakis and Bedeian, 1999; Pettigrew, 1985; Tawne and Tabesh, 2020).

In this study, governance refers to the formal accountability and decision-making structures that shape how implementation decisions are authorised and overseen (Aguilera et al., 2016; Weill and Ross, 2004). Leadership refers to the visible and consistent enactment of

Table 4
Core implementation activities and associated artefacts.

Core Construct	Primary Purpose in the Process	Role of the Transformation Leader (TL)	Primary Artefact(s)
Goal Definition	To translate strategic intent into an operationally viable future state TOM that anchors the implementation process and provides the reference point for subsequent analysis and planning.	Acts as facilitator, working with executives and stakeholders to translate and align strategic intent into a clearly defined future-state TOM that can be implemented.	Target Operating Model (TOM)
Impact Analysis	To assess the organisational implications of transitioning from the current-state model to the future-state TOM; identifying systemic interdependencies and informing planning decisions.	Coordinates and synthesises cross-functional impact analysis to assess organisational implications and develop associated planning, based on this analysis.	Impact Assessment
Planning	To design and coordinate the implementation pathway required to transition from the current-state organisational model to the future-state TOM.	Integrates and designs the sequencing of activities within an overarching plan to transition from the current-state organisational model to the future-state TOM.	Implementation Plan

direction and support that influences alignment and resolution of tensions during transformation (Kotter, 2007, 2012; Yukl, 2012). People and culture refer to workforce readiness, organisational values and subcultural dynamics that shape receptivity and adaptability during change (Armenakis et al., 1993; Schein, 2010). While these elements are interrelated, they are analytically distinguished by their primary mechanism of influence on the enactment of goal definition, impact analysis, and planning.

Practitioners emphasised that governance extended beyond compliance structures, providing clarity of roles and responsibilities, accountability, executive sponsorship, and the effectiveness of decision-making processes. Where governance arrangements were described as “inappropriate” or “immature”, this was associated with misalignment, delayed decisions, and reduced clarity in implementation. Survey results supported this view, with responses weighted toward disagreement regarding the effectiveness and articulation of governance in transformation programs.

Leadership emerged as a cross-cutting contextual influence on implementation. Participants linked visible, consistent, and behaviourally aligned leadership to faster resolution of cross-functional tensions, while leadership absence or inconsistency was associated with delayed decisions and competing interpretations of strategic intent. As one participant noted, “strong leadership is a make-or-break during transformation” (Participant 6), highlighting how leadership presence shapes the conditions under which implementation decisions and dependencies are managed.

The role of people and culture was similarly significant. Organisational readiness, alignment with values, psychological safety, and the

influence of subcultures were described as active forces shaping transformation outcomes. Survey responses indicated a strong tendency toward disagreement regarding how effectively these elements are managed in practice, reinforcing their role as critical but often under-developed enablers of implementation.

Taken together, these findings indicate that implementation is shaped not only by the core process constructs, but also by contextual conditions that influence how those activities are enacted within organisational systems. Governance, leadership, and people and culture may enable or constrain implementation depending on the maturity of governance arrangements, the visibility and consistency of leadership, and the readiness and adaptability of the people and organisational culture. In this study, these elements are not treated as discrete process constructs; rather, they form part of the broader environment within which goal definition, impact analysis, and planning are enacted and iteratively refined.

4.5. The process of implementing strategic and transformative change

While the preceding sections examined each construct individually, the analysis also revealed recurring patterns of interaction between goal definition, impact analysis, and planning as transformation initiatives unfolded. These interactions occurred as practitioners responded to evolving organisational conditions, stakeholder inputs, and environmental pressures, including governance-driven decisions. Table 5 presents illustrative process episodes derived from practitioner accounts, demonstrating how implementation activities moved iteratively across the three constructs during the transformation process. The episodes

Table 5
Illustrative process episodes in the implementation of strategic and transformative change.

Process Episode	Trigger/Context	Practitioner Evidence	Process Movement
Clarifying strategic intent for operationalisation	Strategic intent or vision exists but lacks sufficient systemic and operational definition to support implementation.	“Without a clear operating model and detailed goal, we were floundering.” (P2) “They kept saying we were transforming, but no one could actually tell us what that looked like.” (P7)	Movement from strategic intent into high-level goal definition (initial macro-meso level development of the future-state TOM)
Defining the future-state Target Operating Model (TOM)	Once intent is clarified, the functional organisational configuration required to realise the strategy must be designed and documented.	“We needed to define all the moving parts” (P8) “We spent weeks going back and forth trying to get a clear definition” (P10)	Iterative refinement within Goal Definition (meso-micro level development and elaboration of the future-state TOM)
Assessing the transition gap between current and future state	The current-state operating model must be documented and compared with the future-state TOM to understand organisational impacts.	“The impact analysis requires mapping the future state against the current state.” (P1) “Meetings with the SMEs really helped clarify the gaps and the impacts for the change” (P9)	Movement between current-state definition, future-state TOM definition, and impact analysis (identification and interpretation of the ‘delta’ across interdependent system levels)
Translating impact analysis into implementation planning	Impact analysis reveals organisational, procedural, and systemic implications that must be addressed in the transition pathway.	“Once you understand the impacts, that’s when you can actually start planning the transition.” (P3) “The impact analysis helps you develop the detailed planning needed to transition” (P13)	Movement between Impact Analysis and Planning (translation of impacts into implementation actions and recursive reassessment of impacts as planning evolves)
Governance-driven triggers for reassessment	Governance forums or executive decisions modify the future-state model or implementation priorities, requiring reassessment of models, impacts and plans.	“Governance decisions would sometimes change the direction, which meant reassessing everything.” (P4) “The steering committees kept changing decisions which altered everything” (P11)	Governance-driven movement across Goal Definition, Impact Analysis, and Planning (reassessment of models, impacts, and plans)
Internal changes triggering reassessment (Delta Effect)	Internal organisational shifts, (e.g. process changes, operational adjustments, technology changes) that alter assumptions underlying the current or future state models.	“You have to keep the impact analysis alive because the organisation doesn’t stand still.” (P5) “It was hard staying up to date with all the internal changes. These changes would then impact us and our plans” (P8)	Recursive movement across Impact Analysis and Planning triggered by changes to current or future state models (Delta Effect)
External changes triggering reassessment (Delta Effect)	External environmental shifts, (e.g., regulatory or market changes) that alter assumptions underlying the current or future state models.	“The regulatory environment that we sit within meant that we were often having to adjust everything based on an external change” (P1) “Other Agency changes often meant we had to change our planning and approach” (P14)	Recursive movement across Impact Analysis and Planning in response to external environmental shifts (Delta Effect)

were identified through thematic analysis of practitioner accounts, where repeated references to revisiting goal definitions, reassessing impacts, and revising implementation plans revealed recurring cycles of interaction among the three activities. The process movements shown are not sequential stages but represent recurring patterns of interaction between constructs as implementation unfolds.

These process episodes primarily occur at the organisational (meso) level, where the target operating model is defined, impacts are assessed, and implementation plans are developed. However, implementation activities are influenced by both macro-level environmental forces (such as regulatory or market changes), governance-driven decisions, and micro-level operational adjustments, reflecting the systemic nature of strategic change implementation. Across these episodes, practitioners repeatedly described reassessing the relationship between current and future state models as organisational conditions evolved. This shifting relationship, referred to in this study as the Delta Effect, triggers recurring cycles of design definition, impact analysis and planning revision.

These patterns illustrate how implementation pathways were constructed through repeated movements between the constructs observed across practitioner accounts. Rather than unfolding as sequential phases, goal definition, impact analysis, and planning interacted recursively as practitioners reassessed assumptions, updated models, and revised plans in response to emerging information and contextual shifts. This recursive movement forms the basis for the systemic process model presented in Fig. 5.

The findings address the research question by demonstrating how the three constructs: goal definition, impact analysis, and planning, function not as sequential stages but as mutually reinforcing, continuously evolving activities that shape the implementation process. Consistent with a process-theoretical perspective, these findings conceptualise implementation as patterned interaction, whereby recurring movements between these activities construct and reshape implementation pathways over time. Governance, leadership, people and culture also emerge as contextual conditions that enable or constrain how this process unfolds during strategic and transformative change.

Collectively, these findings provide an empirically grounded explanation of how implementation unfolds through the recursive interaction of goal definition, impact analysis, and planning within organisational contexts. By conceptualising implementation as systemic and recursive, the study builds on and extends prior calls to better understand how strategic implementation unfolds in practice, moving beyond representations of implementation as a downstream or sequential phase (Pettigrew, 2012; Morris, 2013; Tawse and Tabesh, 2020). In doing so, it contributes a conceptual process model and process-theoretical explanation of how implementation pathways are constructed and reshaped through interdependent organisational activities.

5. Conclusion

Guided by an integrated conceptual framework, this study examined practitioner accounts of how implementation pathways are shaped through goal definition, impact analysis, and planning during transformative change. The findings reveal a patterned, systemic, and recursive dynamic in which these three interdependent activities continuously interact in response to changing organisational conditions. These insights are synthesised in a conceptual model that provides a process-theoretical explanation of how strategic intent is operationalised through the shaping of implementation pathways within complex organisational systems.

The analysis highlights the central role of the Target Operating Model (TOM) as a guiding artefact anchoring implementation. Impact analysis, including management of the Delta Effect, provides an analytical and systemic lens through which planning is informed and continually refined. Planning both shapes and is shaped by the other activities, reflecting their interdependence. Each activity produces artefacts that function as evolving reference points, adapting as organisational conditions change. Governance, leadership, and people and culture further influence the conditions under which these activities are enacted, shaping how implementation pathways develop over time.

Collectively, the study contributes to research on strategic change and implementation by providing an empirically grounded, process-theoretical explanation of how implementation pathways are constructed and reshaped over time (Langley, 1999; Pettigrew, 2012). By conceptualising implementation as systemic and recursive, it builds on and extends prior calls for deeper examination of how strategic implementation unfolds in contemporary organisational settings (Hrebiniak, 2006; Morris, 2013; Tawse and Tabesh, 2020). For practitioners, the findings offer insight into the activities and artefacts through which implementation pathways are defined, analysed, and planned in practice. The study also has relevance for policy settings, insofar as governance arrangements shape assurance, accountability, and risk oversight in large-scale transformation programs.

5.1. Limitations of the study

As with all qualitative-led research, this study carries certain limitations. The findings are shaped by the experiences of a relatively small yet expert interview sample, supported by a deliberately concise survey. While care was taken to manage the thematic and interpretive nature of the interviews, the results should not be regarded as definitive and would benefit from further empirical investigation. The study adopts a focused analytical lens centred on goal definition, impact analysis, and planning, and does not seek to exhaustively capture all factors influencing implementation. Finally, the researcher recognises the potential

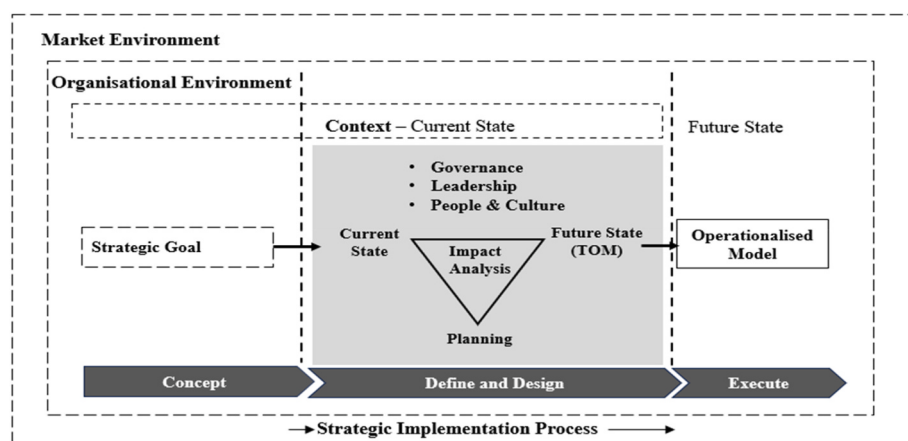


Fig. 5. A systemic and recursive process model of implementing strategic and transformative change.

influence of interpretation in the analysis and invites further studies to refine and extend these findings.

5.2. Recommendations for future research

Further research on strategic and transformative change remains important given the growing complexity of contemporary organisational environments. During the study, it became clear that the capability required to lead major transformations warrants further investigation. In particular, the capabilities required of Transformation Leaders to navigate both the technical and socio-organisational dimensions of transformation warrant further examination. In conclusion, the capacity to implement strategic and transformative change is not simply a necessity but a critical imperative in today's organisational landscape. It is hoped that future research will continue to refine and extend the insights developed in this study.

CRediT authorship contribution statement

Tracey Penington: Conceptualization, Data curation, Formal analysis, Investigation, Writing – original draft. **Nilusha Gallage:** Supervision, Writing – review & editing. **Ranjith Ihalanayake:** Supervision, Writing – review & editing.

Declaration of competing interest

The authors Dr Nilusha Gallage, Dr Ranjith Ihalanayake declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

The author Tracey Penington declares the following business relationship which may be considered as a potential competing interest: Tracey Penington is the Director of a consulting business which may be perceived as a potential conflict of interest. This risk is managed by ensuring a clear separation between research and commercial work. This research is conducted under the guidance of Victoria University and follows all appropriate ethical oversight.

Data availability

The data that has been used is confidential.

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