Strategic Change as a Process of Meaning Making:

Empirical Studies on Sensemaking, Role Identity, and Accountability Enactment in Situations of Strategic Change

Dissertation

For the degree of Doctor rerum politicarum (Dr. rer. pol.) at the University of Bamberg, faculty of social and economic sciences, Chair for Strategy and Organisation

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Bamberg 2023

URN: urn:nbn:de:bvb:473-irb-925443
DOI: https://doi.org/10.20378/irb-92544

Diese Arbeit hat der Fakultät Sozial- und Wirtschaftswissenschaften der Otto-Friedrich-Universität Bamberg als Dissertation vorgelegen.

Tag der Disputation: 20.12.2023

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Abstract

This thesis explores strategic change as a process of meaning making. Most of the literature on strategic change has previously considered organisational actors either as recipients or enactors of change. As strategic change typically acts as a trigger of meaning void, it requires organisational actors to revise their interpretation of organisational reality, all while being engaged in strategizing activities. Arguing that strategic change has to be understood as part received, part enacted when investigating the notion of meaning, this dissertation aims to contribute to the overarching research question of *"How do organisational actors respond to ambiguous meanings while enacting strategic change?"*. This thesis consists of three empirical papers building on the theoretical lenses of sensemaking, role identity, and accountability. I demonstrate the importance of enactment for organisational actors in order to create new meaning of organisational reality and to be able to prospectively make sense of and commit to strategic change. I further show how the enactment of managerial role identity influences managerial intentions, and thus strategic change. Finally, I demonstrate how middle managers enact accountability and shape their roles in change-related ambiguous environments, which determines their contribution to strategic change. Each paper of this dissertation, each with its own theoretical contributions, demonstrates the simultaneity of change reception and enactment, as strategic change is a process of meaning making.

Keywords: Strategic Change, Meaning Making, Sensemaking, Role Identity, Accountability

Acknowledgements

In keeping with the title of this thesis, writing a doctoral dissertation is a process of meaning-making. This journey of navigating the academic jungle confronted me with ups and downs and has forced me to rethink my interpretation of reality more than once. It is this, that has made my time as a PhD research scholar such a valuable experience, but without the people who accompanied me on this trip, it wouldn't have been nearly as enjoyable.

First of all, I would like to express my deepest gratitude to Martin Friesl for supervising my thesis. Thank you, Martin, for these incredible enriching years and for being such a knowledgeable, motivating, gentle and committed mentor. I could not imagine a better one. Many thanks also go to my second advisor, Björn Ivens, who first brought the possibility of doing a PhD to my attention. Thanks, for seeing my potential and agreeing to accompany my journey. I am also thankful to Inger Stensaker, for agreeing to be my third advisor and contributing her expertise to the evaluation of my dissertation.

I further like to thank everyone at the department of strategy and organisation, especially Ute Hanß, for their continuous support and friendship. Special thanks to Erik Hanel and Christoph Brielmaier, with whom I created many memories that I will always cherish. Thanks should also go to Angela Fehn and Hannah Tschischka who accompanied my first steps as a PhD.

Finally, I would like to express my deep appreciation for my family and friends. Thank you for your understanding, encouragement, and countless enriching discussions. I especially like to thank my parents for never doubting my decision to pursue a PhD and supporting me with their unconditional love and trust.

Vivienne Konuk

Nürnberg, June 2023

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1 Strategic Change as a Process of Meaning Making

Change is a curious thing. While on the one hand, it is natural for organisations to evolve through phases of stability and change (Gersick, 1991; Romanelli & Tushman, 1994; Sastry, 1997), from an individual's perspective change is perceived as an extraordinary event challenging one's understanding of the world (Bartunek, 1984; Giddens, 1991). Targeting an organisation's overall pattern of alignment with its environment, strategic change focuses on the redefinition of an organisation's mission and objectives, and results in changes in its structures and processes (Gioia et al., 1994; Rajagopalan & Spreitzer, 1996). Even more, the cognitive literature on strategic change highlights that it requires a shift in interpretive schemes (Bartunek, 1984), an alteration of meaning systems, and a cognitive re-orientation from organisational members (Gioia & Chittipeddi, 1991). In other words, situations of strategic change demand organisational actors to revise their interpretation of organisational reality. Indeed, affecting formal and informal organisational structures (Friesl & Silberzahn, 2017), processes (Kleinbaum & Stuart, 2014), routines (Feldman & Rafaeli, 2002), and even organisational roles (Ibarra, 1999; Pratt et al., 2006), strategic change causes ambiguity as previous structures no longer act as guidance for interpretation. It is in these situations when prevalent meanings are challenged, that "meaning voids" emerge (Mantere et al., 2012) and questions of identity arise (Brown & Coupland, 2015; Corley & Gioia, 2004; Fraher & Gabriel, 2014; Maitlis & Lawrence, 2007; Ravasi & Schultz, 2006).

The recognition of shifts in interpretative schemes as one of the most challenging aspects of strategic change (Ranson et al., 1980), has led research to increasingly focus on the notion of meaning (Balogun et al., 2015). Researchers have investigated issues of sensemaking (e.g. Rouleau, 2005; Stensaker & Falkenberg, 2007), or identity (e.g. Corley & Gioia, 2004) during

strategic change, as well as the roles of different organisational actors in this context (Balogun et al., 2015; Oliver, 2015; Rouleau & Balogun, 2011). Here, a dichotomy between 'change agents' and 'change recipients' is prevailing (McDermott et al., 2013): The management as the initiator of change is giving sense and filling the meaning void, while other organisational actors are receiving this meaning and being redirected towards a desired organisational reality (Balogun et al., 2015; Corley & Gioia, 2004; Gioia & Chittipeddi, 1991). Although top management sensemaking is considered to be central in guiding strategic change (Gioia & Chittipeddi, 1991; Ravasi & Schultz, 2006), research on the middle management, for example, points out how they increasingly deviate from their traditional role in operational management to become drivers of change (Caldwell, 2003; Mantere, 2007; Thomas & Linstead, 2002; Floyd & Wooldridge, 1992) – all while simultaneously being recipients of change themselves.

This simultaneity marks the core of this thesis. As organisational actors engage in the initiation and implementation of strategic change, that change might affect the structures and processes in which they are used to act, and the roles they are used to play. Hence, even if organisational actors are considered to be drivers of change, they are simultaneously subject to change and its resulting meaning void. In line with Weick (1995), regarding sensemaking as part reading the situation and part authoring it, I argue that change has to be understood as part received, part enacted when investigating the notion of meaning during strategic change. Thus, this thesis addresses the overarching research question of *"How do organisational actors respond to ambiguous meanings while enacting strategic change?"*. To answer this question, I build on three empirical research papers which each draw on three different theoretical lenses: *Sensemaking, Role Identity,* and *Ambiguity* (see Table 1). These different theoretical lenses allow me to look at ambiguous meanings in the context of strategic change from different perspectives.

Table 1 Overview of Thesis Papers

Category	**Paper 1 (Chapter 4)**	**Paper 2 (Chapter 5)**	**Paper 3 (Chapter 6)**
Title	No Future? Retrospective and Prospective Sensemaking in Instances of Prolonged Organisational Closure	Do I actually want this? The Co-Evolutionary Formation of Strategy and Managerial Identity	Accounting for their role – Middle manager accountability ambiguity in the light of strategic change
Author(s)	Martin Friesl, Vivienne Konuk, Lionel Garreau and Radka Newton	Vivienne Konuk	Vivienne Konuk
Keywords	Sensemaking, Organisational closure, Process studies	Role identity, Strategy formation, Process studies	Accountability, Role identity, Strategic change
Research Gap	The continuity of organisations is deeply engrained in actors' understanding of what constitutes the organisation. Yet, what happens when these deeply engrained assumptions about an organisation's continuity become challenged?	Identity plays a crucial role in forming an organisation's strategy, as do managers. Yet, the influence of a manager's role identity on strategy formation has not received much attention.	Existing research on the strategic contribution of middle managers builds on the assumption of them taking on their new role and the accompanying attributed accountabilities. What if this is not the case?
Research Question	How do actors make sense of and enact the end of an organisation in an instance of prolonged closure?	How is managerial role identity triggered by and, in turn, influences strategy formation?	How do middle managers react to ambiguous accountability environments in contexts of strategic change?
Theoretical Perspective	Sensemaking	Role Identity	Accountability
Research Approach	Longitudinal single case study	Longitudinal single case study	Embedded case study
Key Findings	• Prolonged closure may lead to specific patterns of sensemaking in the early phases of strategic change • Sensemaking unfolds in three distinct phases that help to explain employees' shift from resisting to committing to the closure process (past maintaining, future restricted, future enabled) • Different types of enactment shape the unfolding of sensemaking dynamics (enactment voids, processual enactment, relational enactment)	• Strategy formation is an intertwined process of managerial identity work and environmental determinants • The enactment of the managerial role is enabled by four different forms of role distance (Affiliative, Aspirational, Attentional, and Affective) • Managerial role identity guides managerial intentions and thus, the formation of strategy	• Middle managers engage in three types of accountability enactment in situations of ambiguity (Creation, Maintenance, Avoidance) • Actors rely on relational and individual factors to manoeuvre accountability in the absence of structural guidance • Accountability is an agentic phenomenon

The first paper titled "No Future? Retrospective and Prospective Sensemaking in Instances of Prolonged Organisational Closure" takes place in the context of 'prolonged' organisational closure. This means that an organisation is coming to the end of its mission and is closed down, albeit in a distant future. In this case, a phase of strategic change was required to enable the

intended exit of the business. This led to an especially interesting situation of meaning void. Organisational actors had to come to terms with a shift in perspective, from understanding the organisation as 'a going concern' to 'closing' while simultaneously experiencing and enacting strategic change. Drawing on a sensemaking lens (Weick, 1995), we investigated how actors made sense of and enacted the end of an organisation in circumstances of deeply held assumptions of continuity. We are able to show that sensemaking unfolds in three distinct types: past-maintaining, future-restricted and future-enabled sensemaking. Revealing these sensemaking dynamics contributes to research on organisational closure, as well as sensemaking in the context of strategic change. We contribute by shedding new light on how employees overcome inertia in response to a meaning void and transition to committing to the closure process. At the point of this submission, this paper or previous versions of it were presented at the University Paris-Dauphine Seminar Series 2021, the EGOS Colloquium 2020, and the SMS Conference 2019. We thank all reviewers for their comments.

The second study is called "Do I actually want this? The Co-Evolutionary Formation of Strategy and Managerial Identity" and focusses on actors' perceived dissonance of simultaneously being enactors and recipients of change. Drawing on a role theory perspective (Goffman, 1961; Biddle 1986), I demonstrate how a 'change agent' struggles with meaning void and how he engages in the enactment of role identity and strategic change to fill this void. More precisely, I show the intertwining of managerial role identity and strategy formation in the example of a new managing director initiating strategic change. Through real-time tracing of his role identity work and strategic actions, I reveal three intriguing dynamics: (1) Strategy formation is an intertwined process of managerial identity work and environmental determinants, (2) the enactment of the managerial role is enabled by four different forms of role distance (Affiliative, Aspirational, Attentional, and Affective), and (3) managerial role identity guides managerial intentions and thus, the formation of strategy. At the point of this submission,

this paper or previous versions of it were presented at the 12th Symposium on Process Organisation Studies in 2021, the British Academy of Management conference 2021 and the EGOS colloquium 2022. Further, I am proud to announce that this paper received the 'Best Developmental Paper Award' (Strategy-as-Practice Track) of the British Academy of Management conference 2021.

Finally, the third paper "Accounting for their role – Middle manager accountability ambiguity in the light of strategic change" again spotlights the simultaneity of change enactment and reception, now through an accountability perspective. Focusing on the middle management's role during strategic change, I highlight their challenges of evolving role demands while facing an ambiguous accountability environment in the context of strategic change. As a result of my analysis, I propose a typology of accountability enactment in situations of ambiguity. I show that middle managers engage in three different types of accountability enactment (Creation, Maintenance, and Avoidance) depending on individual and relational predispositions (Relational Embeddedness and Individual Role Behaviour). Further, I argue that the type of accountability enactment ultimately influences which role an individual is willing to take in the context of strategic change, and thus it is an important prerequisite for research on the strategic contribution of the middle management. At the point of this submission, this paper was presented at the 47th workshop of the WK ORG in 2023. I thank all reviewers for their comments.

These papers are presented in Chapters 4-6. Preceding this empirical part, I provide an overview of the theoretical background of this thesis. Starting by setting the context, I embed my research in the field of strategy-as-practice and provide a conceptualisation of strategic change. Further, I introduce the three theoretical perspectives, '*sensemaking*', '*role identity*', and '*accountability*', on which the empirical studies of this thesis are based. Following this, I elaborate on the methodology that underlies the research in this dissertation. I present my

approach to research strategy, context, design, data collection, and quality, and also point out particularities of conducting a dissertation in times of the Covid-19 pandemic. Finally, following the presentation of the three empirical papers, I summarise the theoretical contributions and implications for further research derived from this dissertation.

2 On Strategic Management Research

The concept of strategy has been around since man's memory. It has been mentioned in the Old Testament and was discussed by major writers like Homer, Shakespeare, Kant, and Tolstoy (Bracker, 1980). Strategy as a field of management inquiry has its roots in studies of economic organisation and bureaucracy (Rumelt et al., 1994). Authors like Barnard (1938), Selznick (1957), Simon (1947), and Taylor (1947) linked the study of organisation with economic ideas and thus paved the way for the development of strategic management as an area of research (Furrer et al., 2008). Many scholars have engaged in analysing the evolution of strategic management research, presenting its developments as different schools of research (Mintzberg et al., 1999), or a pendulum swinging between different units of analysis (Hoskisson et al., 1999). Aiming to embed my dissertation in the grand scheme of strategic management research, I provide a brief overview of the field by drawing on the works of Hoskisson et al. (1999), Furrer et al. (2008), as well as Ghobadian and O'Regan (2008) (see also Table 2).

Table 2 Evolution of Strategic Management Research

Phase	Key Contributors	Focus	Level of Analysis
Business Policy	Chandler (1962) Ansoff (1965) Andrews (1971)	Internal organisational processes, power and coalitions, as well as its hierarchical structures (pre-cursors of process-oriented strategy research)	Corporate
Strategic Management			
Content	Porter (1980)	Relationship between company performance and industry structure	Environment
	Williamson (1975)	Managerial behaviour and transaction attributes	Corporate
	Jensen and Meckling (1976) Fama (1980)	Separation of ownership and control in modern organisations	
	Wernerfelt (1984)	Relationship between company resources and performance	
Process	Mintzberg and Waters (1978) Quinn (1980) Pettigrew (1973)	Organisational decision-making and the evolution of firms over time	Individual
Practice	Johnson et al. (2003) Jarzabkowski et al. (2007)	Micro-level social activities, processes, and practices of strategizing	Individual

The birth of strategic management as a research area, at that time called ‘business policy’, can be traced back to the seminal publications of Chandler (1962), Ansoff (1965), and Andrews (1971). Shifting from the prior deterministic one-best-way approach towards a contingency perspective, these authors were the first to shed light on an organisation’s internal processes, power and coalitions, and hierarchical structures (Ghobadian & O'Regan, 2008; Hoskisson et al., 1999). However, these managerially oriented publications were mainly built on in-depth case studies and constituted rather normative prescriptions than generalisable analyses.

As a response, research on ‘strategic management’ evolved and a dichotomy between two research streams developed: Strategy Process and Content. ‘Strategy process’ research is concerned with the actions of organisational actors in regard to strategy, thus the ‘black box’ of an organisation. Research in this field consisted mainly of descriptive studies trying to answer how strategies are formed and implemented. Key contributions are for example Quinn’s ‘logical incrementalism’ (1980) or Mintzberg’s ‘emergent strategy’ (1978, 1985). ‘Strategy content’ research, on the other side, focuses on linking decisions and structures to performance. This research stream moved towards more deductive, large-scale empirical analyses which were heavily influenced by industrial organisational economics (Furrer et al., 2008). Key contributions are for example Porter’s studies of industry structures (e.g. 1980) focusing on the relationship between an organisation and its environment. Until today the content approach is dominant in strategic management research.

As the foundations of strategic management research have been set, different research streams started to emerge within the field shifting attention towards the firm’s internal structure, resources, and capabilities as its unit of analysis (Furrer et al., 2008): Aiming to explain the existence of firms, the logic of transaction cost economics (Williamson, 1975) has been applied to study multidivisional or hybrid forms of organisations (Hennart, 1988; Kogut, 1988), as well as their approaches to diversification or internationalisation (Hennart & Park, 1993).

Highlighting the separation of ownership and control in modern organisations, agency theory has been used to study innovation, diversification, and corporate governance (Fama, 1980; Jensen & Meckling, 1976). Finally, targeting the relationship between firm resources and performance, the resource-based theory of competitive advantage (Wernerfelt, 1984) argues for performance implications of different combinations of firm resources and gave rise to various sub-streams like dynamic capabilities (Teece et al., 1997), or the knowledge-based approach (Grant, 1996).

In sum, strategic management research is concerned with "the efficient and effective practice of management in organisations, as well as the organisational challenges arising from an ever-changing environment" (Drnevich et al., 2020, p. 36). The classification of different phases in the evolution of strategic management research, as shown above, is exemplary and might go even further (e.g. Nerur et al., 2008). What is striking, however, are the different levels on which strategic management research has been located throughout its existence. As strategy research was, and still is, dominated by an environmental- and corporate-level perspective, a more recent movement is criticising the neglect of human actors in this field (Jarzabkowski, 2004). Arguing that rapidly moving and hypercompetitive economic environments require strategy-making as a fixed component in the organisational life of organisational actors, this research stream calls for an understanding of the "micro activities that make up strategy and strategizing in practice" (Johnson et al., 2003, p. 3), so do I. Contributing to our understanding of organisational actors' doing of strategy, this thesis is located on the individual-level of strategic management research and builds on a practice approach. In the following, I present an overview of this research stream and thus, set the context for my dissertation.

2.1 Strategizing in an ever-changing environment

The research approach 'Strategy-as-Practice' (SaP) is rooted in the broader 'practice turn' of the social sciences, aiming to answer questions of how agency and structure, and individual action and institutions are linked in social contexts (Bourdieu, 1990; Foucault, 1977; Giddens, 1986; Orlikowski, 1992, 2000; Schatzki, 2010). What is distinct about the concept of practice, is that it requires researchers to analyse their issues of interest directly at the level of those who are dealing with them. Thus, studying strategy demands the engagement of the researcher with the organisational actors involved in the making of strategy (Golsorkhi et al., 2015). In other words, aiming to "understand human agency in the construction and enactment of strategy" (Jarzabkowski et al., 2007, p. 6), SaP focusses on strategy as something people do, thus the 'doing of strategy' or 'strategizing' (Johnson et al., 2003). This understanding of strategy as an activity in which organisational actors engage is a contrast to the previously dominant stance of strategy as an organisational property (Johnson et al., 2003; Whittington, 2003). Yet, this is not new at all. Interested in the 'black box' of strategy work, SaP research is in line with the initial focus in strategy process research (Mintzberg & Waters, 1985; Pettigrew, 1973). Indeed, SaP is closely linked to strategy process research and its distinction as a research stream has been a topic of discussion (Chia & MacKay, 2007; Prashantham & Healey, 2022; Whittington, 2007). However, as SaP is focussing "on the ways in which actors are enabled by organisational and wider social practices in their decisions and actions [, it] provides a distinctive contribution to research on strategic management" (Vaara & Whittington, 2012, p. 286).

Since its introduction in early 2000, SaP has developed into an established area of research and various reviews provide an overview of the development and important themes within the field (e.g. Golsorkhi et al., 2015; Jarzabkowski et al., 2022; Kohtamäki et al., 2022; Langley & Melin, 2010). In particular, SaP research has broadened our understanding of the tools and methods organisational actors use in strategy-making (practices), how strategizing actually

takes place (praxis), and the roles and identities of organisational actors engaged in the strategy process (practitioners) (Vaara & Whittington, 2012). In this regard, researchers dealt with several issues like strategy work in different settings (e.g. Jarzabkowski, 2008), materiality and tools in strategy work (Kaplan, 2010; Jarzabkowski & Kaplan, 2014), and discursive practices (Laine & Vaara, 2007; Balogun et al., 2014). A significant part of SaP research is concerned with the study of sensemaking in strategizing, thus the question of how activity relies upon the actors' subjective interpretation of, for example, the organisation or their roles within the organisation (Kohtamäki et al., 2022). This is where this dissertation is situated. Following a strategy-as-practice approach (and the accompanying ontological and epistemological perspectives – see Chapter 3), I'm interested in what is actually happening when organisational actors are thinking about and doing strategy – in particular, how they are strategizing in an ever-changing environment.

Indeed, environments, organisations, actors, and, of course, strategies change over time and through their interaction (Chia & Langley, 2004; Pettigrew, 1992; Sandberg et al., 2015). Whereas organisations undergo constant adaptation alongside environmental requirements to sustain long-term success (Johnson, 1992), these phases of gradual change tend to be punctuated by more radical and conscious efforts of the top management (Gersick, 1991; Romanelli & Tushman, 1994; Sastry, 1997). As such, strategic change aims at changing "current modes of cognition and action to enable the organisation to take advantage of important opportunities or to cope with consequential environmental threats." (Gioia & Chittipeddi, 1991, p. 433). To do so, strategic change initiatives might involve an adaptation of an organisation's mission and goals, competitive positioning, and relations with its external environment, as well as changes in its internal structures, processes, and systems (Rajagopalan & Spreitzer, 1996). Thus, strategic change confronts organisational actors with unknowns and ambiguity in their daily life and requires them to adapt their interpretative schemes, their shared assumptions, and

beliefs about the organisation (Bartunek, 1984; Gioia & Chittipeddi, 1991). It is in these situations when prevalent meanings are challenged, that "meaning voids" emerge and individuals need to engage in the revision of an organisational reality (Mantere et al., 2012). This matters.

Based on a perspective of strategy as something people do and the assumption that activity relies upon actors' subjective interpretation, I argue that we need to understand *how organisational actors respond to ambiguous meanings while enacting strategic change.* In other words, how do organisational actors respond to ambiguous meanings while strategizing in an ever-changing environment? To answer this question, I conducted three empirical studies analysing this phenomenon through three central perspectives of strategy-as-practice research (Golsorkhi et al., 2015): Sensemaking, Identity, and Accountability. In the following, I briefly introduce these theoretical perspectives.

2.2 Making sense in an ever-changing environment

The first paper presented in Chapter 4 is based on a sensemaking perspective (e.g. Weick, 1995). *Sensemaking* is closely related to the process of meaning making. It is a social and collective phenomenon through which "organisation members interpret their environment in and through interactions with others" (Maitlis, 2005, p. 21). As assumptions about the environment and the organisation substantially influence activities in organisations (Maitlis, 2005; Weick, 1993, 1995), sensemaking has to be understood as part reading the situation, part authoring it (Weick, 1995). As introduced above, it is in situations of "meaning voids", or when prevalent meanings are challenged, that sensemaking is triggered (Maitlis & Lawrence, 2007). Such situations emerge for example through environmental ambiguity (Weick & Sutcliffe, 2001), strategic change (Corley & Gioia, 2004), or in the context of organisational failure (Weick, 1993). Within the broader range of sensemaking literature, various sub-streams and concepts have emerged.

In an attempt to interpret and explain sets of cues from their environment, individuals engage in prospective and retrospective thinking (Sonenshein, 2010; Weick, 1995).

Retrospective sensemaking represents the process of meaning making after the encounter with events that challenged existing assumptions, or interpretative schemes (Bartunek, 1984; Weick, 1995). Thus, strategic change is an exemplary trigger of retrospective sensemaking (Balogun & Johnson, 2004, 2005). To do so, actors engage in narratives by sharing rumours and stories, which may be mediated for example by the management, also called sensegiving (Balogun & Johnson, 2004; Gioia & Chittipeddi, 1991; Rouleau, 2005). Regarded as 'two sides of the same coin' (Rouleau, 2005, p. 1415), the concepts of sensemaking and sensegiving cannot exist without another. Whereas sensemaking refers to the process of meaning construction, *sensegiving* is representing the influence of the sensemaking and meaning construction of others to guide them toward a preferred definition of organisational reality (Gioia & Chittipeddi, 1991). Within this sub-stream, research primarily differentiates between the top (Corley & Gioia, 2004; Gioia & Chittipeddi, 1991; Maitlis & Lawrence, 2007) and middle management sensegiving (Balogun & Johnson, 2005; Dutton et al., 1997; Maitlis & Lawrence, 2007; Rouleau, 2005).

Prospective Sensemaking, on the other side, aims to create meaning for uncertain future events (Gioia, 1986; Stigliani & Ravasi, 2012). "[Providing] the opportunity for the prolonged and conscious articulation and elaboration of tentative interpretations (Stigliani & Ravasi, 2012, p. 1250), prospective sensemaking allows actors to collectively deal with uncertain situations (Werle & Seidl, 2015). Prospective sensemaking has been studied in different domains, such as technological uncertainty as well as organisational transformation (Friesl et al., 2018; Jacobs et al., 2013) – which represents the context of the study conducted in Chapter 4. Thus, by drawing on a sensemaking perspective this study contributes to our understanding of *how organisational actors make sense in an ever-changing environment*.

2.3 Enacting one's role in an ever-changing environment

The empirical papers presented in Chapters 5 and 6 build on another theme that has gained attention in the field of strategy-as-practice: The roles and identities of organisational actors engaged in strategizing (Golsorkhi et al., 2015). Indeed, identity as an individual's subjective interpretation of themselves, and the construct of role as this interpretation's relation to others in various social contexts, has been a central theme of organisation theory (Albert & Whetten, 1985; Alvesson et al., 2008; Ashforth & Mael, 1989; Gecas, 1982; Stryker, 1987). SaP research has built on this concept and broadened our understanding of for example the strategic role of middle managers (Bryant & Stensaker, 2011; Mantere & Vaara, 2008), consultants (e.g. Nordqvist & Melin, 2008), or other actors involved in strategizing (e.g. Brielmaier & Friesl, 2021; Mantere & Whittington, 2020). However, the dynamics between a strategist's role identity and strategizing activities have been rarely acknowledged so far (Beech & Johnson, 2005), and constitute the focus of my study presented in Chapter 5.

Role identities represent work-related self-meanings (Dutton et al., 2010; Gecas, 1982). Defined as "socially constructed definitions of self-in-role" (Ashforth et al., 2000, p. 475), role identity contributes to the overall understanding that individuals attach to themselves (Caza et al., 2018; Stryker, 1987). Roles symbolise the expected set of behaviour by a relevant audience (Biddle, 1986; Goffman, 1961; Katz & Kahn, 1978). This, also implies that individuals can take on different roles depending on their context (Mantere & Whittington, 2020). This is particularly interesting in organisational settings. Being socialised into an organisation, individuals „acquire the social knowledge and skills necessary to assume an organisational role" (van Maanen & Schein, 1979, p. 211) and share expectations regarding another individual's performance of operational tasks and contribution to organisational outcomes (Biddle, 1979; Merton, 1957). However, organisational roles and role identities often bear the risk of *role conflicts* (House & Rizzo, 1972).

On the one side, individuals are confronted with the compatibility between their role-related and personal identities (Goffman, 1961). Thus, organisations, as contexts in which people have to take on different corporate personas possibly conflicting with their self-meanings, are triggers of role conflicts (Watson, 2008). Role conflicts can arouse feelings such as dissatisfaction with the role (Rizzo et al., 1970), anxiety or even decreasing commitment (Jackson & Schuler, 1985; Tubre & Collins, 2000), and cause reactions ranging from adjusting to the situation to withdrawing from the role by separating doing from being (Goffman, 1961; Hall, 1972; Laine & Vaara, 2007; van de Vliert, 1981). On the other side, roles as 'shared expectations' are closely linked to the notion of interpretative schemes. This implies that contexts like strategic change might not only require organisational actors to take on different roles, but it might also affect the expectations of role-others, and thus, demand different skills or social norms of the individual occupying the role (Ibarra, 1999; Pratt et al., 2006). It is in these situations of tension, that *identity work* is triggered (Brown, 2015). Identity work is defined as activities of 'forming, repairing, maintaining, strengthening or revising' self-meanings (Alvesson & Willmott, 2002, p. 626). These activities are impactful; actors might be triggered to reinterpret or forget their identities to align with strategies (Anteby & Molnár, 2012), however, identity work has also been proven to have enabling, constraining, or even disruptive effects on strategizing (Beech & Johnson, 2005; Tripsas, 2009). Thus, interested in *how organisational actors enact their role in an ever-changing environment*, the paper in Chapter 5 investigates the dynamics of strategists' role identities and strategizing activities in the context of strategic change.

Finally, the study presented in Chapter 6 focuses on a theoretical perspective closely linked to role identity – the concept of role *accountability*. Holding organisational actors answerable for their actions within their role, the concept of accountability is a fundamental element in organisations (Brees & Ellen III, 2022; Tetlock, 1992). In line with role theory, accountability

aims to explain coordinated behaviour and emphasises the centrality of interpersonal expectations (Frink & Klimoski, 1998; Katz & Kahn, 1978). However, while role theory describes an individual's behaviour in response to a relevant audience's set of role expectations (Goffman, 1959), accountability refers to the perceived possibility of evaluation of that behaviour (Hall et al., 2007). Thus, accountability represents an interpersonal phenomenon, usually including a manager enacting behavioural expectations and a subordinate reacting to them (Bergsteiner & Avery, 2010). This managerial accountability enactment is based on formal and informal mechanisms (Frink & Klimoski, 1998; Okhuysen & Bechky, 2009). Formal accountability systems, like reporting relationships, performance evaluations, and reward systems, monitor and assure subordinate compliance. Informal mechanisms, like corporate culture, values, and routines influence an employee's interpretation and implementation of the formal mechanisms (Hall et al., 2007; Okhuysen & Bechky, 2009). However, managers tend to have preferences for the situational use of those mechanisms (Ferris et al., 1995; Longenecker et al., 1987), thus creating varying frameworks of accountability for their subordinates, also called *accountability environments* (Hall et al., 2007). The accountability environment describes four main aspects affecting a subordinate's subjective interpretation of their accountability within the workplace: accountability source, focus, salience, and intensity.

Nevertheless, accountability (also called *felt accountability*) is referring to an individual's subjective perception and response to their accountability environment (Hochwarter et al., 2014; Frink & Klimoski, 1998). Although organisational socialisation (van Maanen & Schein, 1979), as well as formal and informal accountability mechanisms (Okhuysen & Bechky, 2009), act as a guidance for the interpretation of role and accountability expectations, individuals can construe their accountability according to their preferred interpretation and even resist external role expectations through decoupling (Hall et al., 2016; Pitsakis et al., 2012). Especially in

situations of strategic change, previous role expectations and accountability mechanisms might be no longer reliable as guidance for interpretation. Affecting shared interpretative schemes (Bartunek, 1984) as well as formal and informal organisational structures (Friesl & Silberzahn, 2017; Lynch & Mors, 2019; Mohrman et al., 2003), change leads to an ambiguous accountability environment. Thus, organisational actors find themselves in a situation to strategize in the context of ambiguous role and accountability expectations. This is the focus of the third empirical study of this dissertation. Investigating how middle managers react to ambiguous accountability environments in contexts of strategic change, this study adds to our understanding of *how organisational actors enact their roles in an ever-changing environment.*

To sum this up, drawing on a strategy-as-practice approach, this dissertation aims to broaden our understanding of *how organisational actors respond to ambiguous meanings while enacting strategic change*. Therefore, I conducted three empirical studies building on three different theoretical perspectives: Sensemaking, Role Identity, and Accountability. Thus, by answering how organisational actors make sense and enact their role in an ever-changing environment, I contribute to the issue of strategizing in the context of ambiguous meanings. In the following, I present the methodological approach of this thesis.

3 Research Methodology

To answer the overarching research question of *"How do organisational actors respond to ambiguous meanings while enacting strategic change?"*, I conducted three empirical case studies. In the following, I present the chosen research strategy and introduce research contexts and collected data for the three empirical papers, as well as the particular challenges of pursuing research during a global pandemic.

3.1 Research Strategy

As presented in Chapter 2.1, this dissertation builds on a strategy-as-practice approach and its notion of strategy as an activity in which organisational actors engage (Jarzabkowski, 2008; Johnson et al., 2003). This impacts the philosophical stance of this thesis. Regarding strategy as something people do, strategy-as-practice research considers strategy as a dynamic and socially negotiated practice that is located on multiple internal and external organisational levels (Golsorkhi et al., 2015). I acknowledge the constructedness and with that the heterogeneity, processuality, and fragility of reality (Grand et al., 2015) and aim to understand individuals' perceptions of their lived reality, or "the fundamental nature of the social world at the level of subjective experience" (Burrell & Morgan, 2003, p. 28). Thus, asking how organisational actors (practitioners) engage in patterns of behaviour (practices) in socially situated contexts (practice), I build on a social constructivist and interpretivist world view.

As a consequence, this thesis follows a qualitative research approach which is particularly suitable to broaden our understanding of the world from an informant perspective (Pratt, 2009). Trying to shed new light on otherwise hidden phenomena (Bourdieu, 2007), qualitative research aims to develop new theory (Denzin & Lincoln, 2008) or challenge taken-for-granted theoretical assumptions (Alvesson & Kärreman, 2007) – see Chapters 4 and 5 for the first, and

Chapter 6 for the latter approach. This doctoral thesis aims to contribute to a better understanding of how organisational actors respond to their challenged meaning systems in the context of a changing environment. Thus, a qualitative research approach allows me to take on the perspective of the organisational actors and analyse how they are experiencing the world. To do so, qualitative researchers engage in in-depth analyses, which are often conducted over long periods of time (van de Ven & Huber, 1990), in close collaboration with actors in the field (Cunliffe & Alcadipani, 2016), and require intimate access to partly high confidential information (Friesl et al., 2022). Thus, the selection of a theoretically significant research context is a necessary prerequisite to qualitative research (Eisenhardt, 1989). In the following, I introduce these research contexts and the according research designs chosen for the empirical papers presented in Chapters 4 to 6.

3.2 Research Contexts

This dissertation is based on two different research contexts. While paper 1 related to the deliberate closure of a large chemicals company, papers 2 and 3 focus on different perspectives of the same strategic change initiative at a medium-sized company in automation technology. In what follows, I introduce each of the research contexts and answer the question of why they are particularly appropriate for the overarching research question of this thesis.

Deliberate Closure at INDUCO. The first study presented in Chapter 4 takes place in context of the deliberate organisational closure of two facilities that form a substantial part of a larger, diversified chemicals corporation, called INDUCO. The deliberate closure of organisations is a phenomenon of our time that is becoming increasingly important. Major societal issues such as climate change, fossil energy, and air pollution have started to make technologies and, with that, entire organisations, obsolete. These organisations, be it coal mines or factories for diesel

engines, will come to the end of their mission and are eventually closed down, albeit in a distant future. This phenomenon is what we call, 'prolonged organisational closure'.

An implicit assumption in most of the literature on organisations is that they are 'going concerns', to use legal terminology; that organisations exist permanently (Sutton, 1987). Yet, what happens when these deeply engrained assumptions about an organisation's continuity become challenged? Prior research already highlights that organisational closure challenges existing meaning systems and may create a sense of 'loss' (Walsh et al., 2019). At the same time, staff are not just witnesses of such forms of organisational closure, they may even take an active part in its enactment (Sutton, 1987). Thus, this shift in perspective, from 'a going concern' to 'closing', will threaten fundamental basic assumptions that have previously guided collective, coordinated action. Actors on different levels of the organisation will be required to make sense of this prolonged end in order to establish a new mode of organising that maintains continuity while at the same time enacts the closure of the organisation. Thus, contributing to the overarching research question of this dissertation, this study traces actors' retrospective and prospective sensemaking as they collectively enact the deliberate organisational closure at INDUCO, an organisation that was previously considered to last indefinitely into the future.

Strategic change at M&D machinery. The studies presented in Chapters 5 and 6, both are based around a strategic change initiative taking place at a medium-sized mature family business in automation technology, called M&D machinery. Complementary to the first paper, which focuses on actors as being subject to change, these studies spotlight actors' perceived dissonance of being enactors of change. This dissonance is often a consequence of people encountering change and ambiguity – especially in organisational contexts. Indeed, organisational settings require people to take on different corporate identities, or roles, (van

Maanen & Schein, 1979) and engage in activities that may conflict with their individual-level goals and aspirations (Cyert & March, 1963; March, 1978).

This contradiction becomes particularly salient with top-managers, which are the focus of the paper presented in Chapter 5. Within their managerial role, actors are expected to promote the formation of new strategic intent (Burgelman, 1983; Hamel & Prahalad, 1989). Still, as individuals, they naturally strive for coherence in their environment and display an ingrained desire for stability (Caza et al., 2018). It is this confrontation of a manager's role-related obligations and their personal qualities and intentions that triggers questions of identity (Corley & Gioia, 2004; Goffman, 1961). Thus, this paper follows a new managing director at M&D machinery, initiating a strategic change initiative and finding his managerial identity. Uncovering the interrelationship of managerial role identity work and its impact on strategic change, this study contributes to the question of how organisational actors respond to ambiguous roles and meanings while changing the environment they are in.

Finally, the paper presented in Chapter 6 looks at this issue from a different perspective. Focusing on M&D's middle management, this study addresses their difficulties of being expected to drive change, all while being confronted with change and its resulting ambiguous accountability environment themselves. Indeed, strategic change confronts the middle management with evolving and often conflicting role expectations while affecting organisational structures and processes. Thus, it also affects an organisation's accountability environment which acts as a guidance for actors to make sense of their roles and accountabilities within an organisation. Although confronting role demands are a key element in middle management research, we still don't know how middle managers react to change-related ambiguous accountability environments. Thus, by targeting middle managers' accountability ambiguity this paper contributes to our understanding of how organisational actors respond to challenged meaning systems.

3.3 Research and the Covid-19 pandemic

Speaking of contexts, the contextual constraints imposed by the Covid-19 pandemic are an undeniable aspect of every research project conducted in current times. Without neglecting the many ways in which the pandemic has affected us as individuals and as researchers, I will briefly address two aspects of the pandemic that have particularly shaped this doctoral thesis.

First, focussing on organisational actors' sensemaking of changing environments, the Covid-19 pandemic was a major influence thereof. Representing an extreme context, which is the presence of events that impose existential threats to organisations (Hannah et al., 2009), the Covid-19 pandemic was an important subject in both research contexts presented above. Considering the deliberate closure at INDUCO, the pandemic was forcing the management to put the closure process on hold, leading to staff being left in limbo about what the future would bring. Even more, M&D machinery had to face actual existential threats due to the consequences of the pandemic. As the pandemic forced the cancellation of trade fairs, the company missed opportunities to acquire new deals, and regular customers were cautious about placing orders. Thus, from March 2020 on the company faced a critical financial situation, introduced furlough, and had to adapt the strategic change initiative to the changed environment.

Second, the pandemic not only affected my research contexts but also how access to these contexts was granted in the first place. Conducting qualitative research requires the engagement of researchers with actors in the respective setting. As theoretically-driven research objectives do not always coincide with organisational agendas, the establishment of research access is difficult, particularly in a time of crisis like the Covid-19 pandemic. Thus, in collaboration with Martin Friesl and Erik Hanel, I conducted a study about negotiating research access during phases of crisis (Friesl et al., 2022). Drawing on a comparative case analysis of eight instances of access negotiations conducted during the pandemic, we show how interpersonal trust and the

perceived value of the research project mitigate the constraining effects of the crisis. We further point out the mechanisms to successfully establish these factors. In the following, I introduce my decisions about how to conduct data after the successful negotiation of research access in the two research contexts of this dissertation.

3.4 Research Designs

Qualitative research encompasses a variety of ways to collect data, like discourse analysis (e.g. Mantere & Whittington, 2020), action research (e.g. Beech, 2008), or most prominent case studies and ethnographies (e.g. Balogun, 2003). For the three empirical papers of this dissertation, I relied on in-depth case studies, more specifically two longitudinal case studies (Chapters 4 and 5) and one embedded case study (Chapter 6). Below I introduce the chosen research designs and present an overview of the data collected to conduct this dissertation.

Papers 1 and 2 – Longitudinal case study. The first two empirical studies of this dissertation represent longitudinal case studies that are appropriate to study issues of change and adaptation over time (Langley, 1999; Yin, 2009). Process research deals with sequences of "events" or "phases" and tries to provide explanations for outcomes in reference to patterns of these events (Langley, 1999). Focusing on the questions of *How do actors make sense of and enact the end of an organisation in an instance of organisational closure* (Chapter 4), and *How is managerial role identity triggered by and, in turn, influences strategy formation* (Chapter 5), both papers aim to understand how things evolve over time and why they evolve the way they do. Requiring an explanation of the sequences of events occurring during the context of organisational change, these research projects match the purpose of process research (van de Ven & Huber, 1990). Interested in studying the processual development of these cases, I observed individuals in both research contexts ongoing for 24 and 15 months (see Table 3).

Paper 3 – Embedded case study. The third case study of this thesis represents an embedded single case study that is particularly suitable to reveal patterns in response to an overarching phenomenon. Single case studies are an appropriate design to investigate several conditions, ranging from unique circumstances to representative cases. Being advantageous to investigate "how" or "why" questions about a contemporary set of events that are outside of the researcher's control, single case studies can contain a holistic (single unit of analysis) or embedded design (Yin, 2009). Embedded case studies involve more than one unit or object of analysis that focuses on different aspects of the same case, allowing for a more detailed level of inquiry (Scholz & Tietje, 2002). Thus, analysing *how middle managers react to ambiguous accountability environments in context of strategic change*, this paper highlights several individuals' perceptions of the same phenomenon. In the following Table 3, an overview of the collected data is presented.

3.5 Data Collection

Within the realm of qualitative research, there are a variety of data sources that can be drawn upon. Depending on the research objective and the negotiated degree of research access, qualitative researchers can build on interviews, documents, ethnographic data, and alike (Friesl et al., 2022). The three empirical papers of this dissertation are largely based on interview data. Allowing organisational actors as 'knowledgeable agents' to narrate their thoughts, intentions, and actions, interview data is particularly suitable to analyse sensemaking in the context of change (Brown et al., 2008; Giddens, 1986; Gioia et al., 2013). This is in line with the overarching aim of this thesis.

In addition to interviews, I relied on various internal and publicly available documents, e.g., business plans, company records and web presence, or organisation and workflow charts. These data sources primarily served to familiarise the researcher with the research context and to

create chronological pictures of the process studies. Contributing to the establishment of the trustworthiness of this dissertation, an overview of the collected data is presented in Table 3.

Table 3 Methodological Overview

Category	**Paper 1 (Chapter 4)**	**Paper 2 (Chapter 5)**	**Paper 3 (Chapter 6)**
Research Question	How do actors make sense of and enact the end of an organisation in an instance of prolonged closure?	How is managerial role identity triggered by and, in turn, influences strategy formation?	How do middle managers react to ambiguous accountability environments in contexts of strategic change?
Research Context	Deliberate organisational closure of two facilities that form a substantial part of a larger, diversified chemicals corporation, called INDUCO	Strategic change initiative at M&D machinery, a medium-sized mature family business in automation technology	Strategic change initiative at M&D machinery, a medium-sized mature family business in automation technology
Research Design	Longitudinal single case study	Longitudinal single case study	Embedded case study
Data Collection	Data collected for 24 months January 2018 – December 2019 81 Interviews 30 Documents Several company visits, feedback meetings, and informal conversations	Data collected for 15 months March 2020 – July 2021 36 Interactive self-reports 36 Interviews 16 Documents 03 Feedback meetings Several company visits and informal conversations	Data collected for 15 months March 2020 – July 2021 36 Interactive self-reports 36 Interviews 16 Documents 03 Feedback meetings Several company visits and informal conversations

Finally, I like to highlight a methodological particularity of one empirical study in this dissertation. The study presented in Chapter 5 builds on what I call *Interactive Self-Reports*. Interactive self-reports are periodic and unstructured one-to-one talks between the researcher and the informant, aiming to have a diary-like character. By paying attention not to guide but to encourage the conversation (e.g. "How was your week?"), the researcher allows the informant to narrate (Ibarra & Barbulescu, 2010; Linde, 2008) and self-reflect on the latest events in discourse (Goffman, 1961; Manning, 2008), which is particularly suited for the role identity focus of this study. As role identity formation is referred to as 'half narrational, half dramaturgical' (Down & Reveley, 2009), interactive self-reports allow the informant to narrate, as well as the researcher to have a look at the 'backstage' (Goffman, 1959), to get insights into

the informant's thought-world (Rauch & Ansari, 2022). Thus, interactive self-reports add to the methodological toolbox of self-reports suited to analyse strategizing (Balogun et al., 2003).

3.6 Research Quality

A particular challenge of doing qualitative research is the lack of a 'boilerplate', or the lack of a template on how to write up qualitative methods and determine the quality (Pratt, 2009). As there is no set number of interviews that should be conducted or codes that should be derived, the establishment of trustworthiness in qualitative research is an ongoing debate (Pratt et al., 2019). Of course, trustworthiness is a fundamental requirement for every research aiming to make legitimate contributions to the field (Gioia et al., 2013; Locke & Golden-Biddle, 1997). Thus, researchers should endeavour 2to provide the reader with transparency about what has been done, but also why and to what effect (Pratt, 2007). As the 'what' and 'why' of data collection have already been targeted above, I will briefly elaborate on these questions for each paper, also in regard to data analysis.

The paper presented in Chapter 4 was written in co-authorship with Martin Friesl, Lionel Garreau, and Radka Newton. This was particularly beneficial for establishing trustworthiness because multiple researchers were involved in data collection and analysis. Similar to Langley (1989), two authors were involved in the data coding process. Subsequently, overlaps and divergences were discussed together with a third author. Following this approach helped to increase coding reliability (Nemeth, Brown, & Rogers, 2001) and resulted in the refinement of second-order codes. In the interest of transparency in this dissertation, I will point out my own contribution to this research project: The data collection for this project took place before I joined the team. However, I was majorly involved in data analysis, the writing of the research article, and the revisions in regard to the publication process. For the papers presented in Chapters 5 and 6, I'm the single author. To ensure trustworthiness I took several measures:

Instead of discussing the data codes with co-authors, I presented my coding progress in the bi-weekly research seminar of the Chair of Strategy and Organisation. This regular probing, criticising, and questioning helped to refine my theoretical coding. Further, I presented each study at developmental paper workshops at research conferences and tried to implement the feedback of the research community. Finally, I relied on various data sources to triangulate my findings (Alvesson, 2003). As the aim of this chapter was to answer the first two aspects of the 'what, why and to what effect', I invite the reader to progress with the following presentation of the three empirical papers to find answers to the latter one.

4 No Future? Retrospective and Prospective Sensemaking in Instances of Prolonged Organisational Closure

Abstract

Major trends such as climate change or digitalisation make technologies obsolete. This also implies that organisations, be it coal mines or factories for diesel engines, come to the end of their mission and are eventually closed down, albeit in a distant future. This phenomenon of what we call, 'prolonged organisational closure' will likely become more prevalent in the future, and the organisational issues related to that are the focus of this paper. Indeed, how do actors make sense of and enact the end of an organisation in circumstances of deeply held assumptions of continuity? We draw on longitudinal data from two Chemical facilities and show that sensemaking unfolds in three distinct types: past-maintaining, future-restricted and future-enabled sensemaking. Revealing these sensemaking dynamics contributes to research on organisational closure as well as sensemaking by shedding new light on how employees overcome inertia in the threat of closure and transition to committing to the closure process.

4.1 Introduction

We live in a world of technological progress and innovation, yet at the same time, we also live in a world of obsolescence. Major societal issues such as climate change, fossil energy, and air pollution have started to make technologies and, with that, entire organisations obsolete. Not because of their lack of competitiveness, but because they become unsuited to their evolving environment. As an example, while still ongoing, coal mining is heavily under attack, and cities have started to create clean zones in which vehicles with diesel engines are banned. These shifts have an organisational footprint. It means that organisations operating in such industries come to the end of their mission and are eventually closed down, albeit in a distant future. This phenomenon of what we call, 'prolonged organisational closure' will likely become more prevalent in the future, and the organisational issues related to that are the focus of this paper.

We rarely acknowledge that organisations are finite; either because they have been set up as temporary structures in the first place (Bakker, 2010; Bakker et al., 2016; Ford & Friesl, 2019) or because their purpose has been fulfilled and there is no reason for the activity to continue into the future (Cannon & Kreutzer, 2018). In other words, the continuity of organisations is deeply engrained in actors' understanding of what constitutes the organisation. This assumption of continuity is largely tacit (Polanyi, 1964), is part of the cultural background of organisations (Sackmann, 1992), and thus shapes the conduct of organisational activities.

Yet, what happens when these deeply engrained assumptions about an organisation's continuity become challenged? In fact, a characteristic commonality of the list of anecdotal examples shown above is that closure may not be imminent. Rather, the staff is faced with a process of prolonged 'closing'. This matters. Prior research already highlights that organisational closure challenges existing meaning systems and may create a sense of 'loss' (Walsh et al., 2019). At the same time, staff are not just witnesses of such forms of organisational closure, they may even take an active part in its enactment (Sutton, 1987). Thus,

this shift in perspective, from 'a going concern' to 'closing', will threaten fundamental basic assumptions that have previously guided collective, coordinated action. It, therefore, requires actors on different levels of the organisation to make sense of 'the end' in order to establish a new mode of organising that maintains continuity while at the same time enacts the closure of the organisation. This process is likely to be fraught with difficulty and hence requires further investigation.

Research on organisational sensemaking acknowledges that assumptions about the environment and the organisation substantially influence activities in organisations and that crises, threats, and unforeseen circumstances may make these assumptions obsolete and thus trigger a phase of sensemaking in order to cope with them (Maitlis, 2005; Weick, 1993; Weick, 1995). As sensemaking is as much about reading the situation as about authoring it (Weick, 1995), this paper addresses the following research question: How do actors make sense of and enact the end of an organisation in an instance of prolonged closure?

We draw on a longitudinal analysis of the deliberate organisational closure of two Specialist Chemicals Facilities (CHEM-1 and CHEM-2) that form a substantial part of a larger, diversified corporation that we call INDUCO. The paper traces actors' retrospective and prospective sensemaking as they collectively enact the end of an organisation that was previously considered to last indefinitely into the future. We show that sensemaking unfolds via three distinct sensemaking types (past-maintaining, future-restricted and future-enabled sensemaking). For each phase, we delineate the dynamics of retrospective as well as prospective sensemaking, through which actors try to make sense of the end.

Our process model illustrates that actors aim to make sense of an uncertain future but are restricted in their ability to do so. First, we contribute to prior research by showing that the failure to enact change might not be due to a breakdown of sensemaking (Sandberg and Tsoukas, 2020; Weick, 1993). Rather, enactment voids are characteristic of 'prolonged closure',

precipitating retrospective sensemaking of continuity. Second, this paper contributes to the growing debate on prospective forms of sensemaking (Friesl et al., 2019; Jacobs et al., 2013; Stigliani & Ravasi, 2012). We show how initial enactment voids and the only gradual unfolding of enactment (from processual to relational enactment) shape the occurrence of both retrospective and prospective forms of sensemaking. Prospective sensemaking is largely reserved for middle and top management, creating a decoupling of sensemaking dynamics across levels of hierarchy. Finally, the notion of enactment is central to research on sensemaking (Weick, 1995). We add further clarity to the role of enactment in the sensemaking process by differentiating between three different types of enactment (enactment voids, processual and relational enactments).

4.2 Theoretical Background

Existing Research on Organisational Closure

An implicit assumption in most of the literature on organisations and strategic change, more generally, is that organisations are 'going concerns', to use legal terminology; that organisations exist permanently (Sutton, 1987). This is most obvious in studies that perceive change as an interruption or disturbance in the development of organisations as is the case in punctuated equilibrium models of change (e.g. Gersick, 1991; Romanelli & Tushman, 1994; Sastry, 1997), in research on organisational decline and failure (D'Aveni, 1989; Habersang et al., 2019) as well as in population-level studies of firm failure (e.g. Aldrich & Auster, 1986; Aldrich & Staber, 1988). However, we only rarely acknowledge that the life of organisations might be finite (Bakker, 2010; Bakker et al., 2016) and that organisations might have to transform not because of their lack of performance but because of the purpose and specific mission for which most organisations have initially been created (Barnard, 1938; Morgan, 2006). Such cases of closure differ from closing organisations that have only been created for a temporary period of

time (Turner & Müller, 2003). Below, we differentiate between two perspectives on deliberate closure: the processes through which such closure unfolds as well as the outcomes of it.

In his seminal paper, Sutton (1987) develops a model of 'unambiguous organisational death', i.e., deliberately planned and announced closures. He investigates how managers intervene in the actors' perception of the relationship between themselves and the organisation about to be closed. It is this relationship that sets these types of closures apart from other forms of corporate decline: "the dismantling of the organisation is accomplished primarily by people who were members prior to the announcement of the closing" (p. 543). Counterintuitively, Sutton reveals that the announcement of closure may result in increased engagement, potentially linked to the observation that people tend to perceive that "the organisation is still a permanent entity (i.e., one that may still survive indefinitely)" (p. 548). Furthermore, actors may feel a strong sense of belonging to a particular organisation despite its potential failure or demise (Walsh et al., 2019). This study shows that closure may create a sense of "loss" (p. 166) which "spurs concerns about the decay of the relationships that were anchored there" (p. 166). Thus, faced with organisational closure, actors may seek to maintain or recreate existing meaning systems. Ultimately, closure unfolds as a shift of interpretations and an acceptance of the end via the interactions of multiple stakeholders (Hardy, 1989).

Studies on deliberate closure have also started to paint a nuanced picture of the outcomes of such processes of deliberate closure. A group of studies has highlighted the generative consequences of deliberate closure, particularly regarding entrepreneurial activity and the creation of new businesses (Walsh & Bartunek, 2011; Walsh & Bartunek, 2012). Moreover, recent studies also reveal more subtle outcomes. For instance, Do and colleagues (2019) reveal in the example of the Studebaker Corporation, which closed in 1963, how memories of defunct organisations are kept alive as part of communal memory work.

The body of work summarised above highlights that closure, or the 'unambiguous death' as Sutton called it, is an important phenomenon in its own right. Indeed, a number of organisations in industries such as coal, oil, and meat will eventually close, albeit in a yet unspecified future. Despite some research attention on organisational closure and its significance on the evolution of industries, the issue of such 'prolonged closure' is still not very well understood. The expressions of loss and resistance in such cases depend on organisational members' acceptance of what is going to happen (Jones & Van de Ven, 2016). For that, both management and staff need to arrive at a shared understanding of what the end actually means. In this view, we propose to consider prolonged closure through a sensemaking perspective.

Theoretical perspective: Retrospective and prospective sensemaking

Sensemaking is a social and collective phenomenon through which "organisation members interpret their environment in and through interactions with others" (Maitlis, 2005, p. 21). It is through the creation of these shared accounts that actors interpret the environment and create coordinated action (Maitlis, 2005; Weick, 1993). Sensemaking is usually triggered by situations of uncertainty that challenge actors' existing assumptions about the world (Maitlis & Lawrence, 2007). In that view, most research on organisational and strategic sensemaking has drawn on situations in which uncertainty comes from environmental ambiguity (Weick & Sutcliffe, 2001), a specific strategic move (Corley & Gioia, 2004; Monin, Noorderhaven, Vaara, & Kroon, 2013) or when groups face difficulties but need to take action in order to continue in the future (Weick, 1990, 1993). When such continuation fails, research has considered it an organisational failure or sensemaking breakdown (Maitlis & Christianson, 2014; Maitlis & Sonenshein, 2010). Sensemaking may take two distinct forms. It may be retrospective, focused on meaning-making via the articulation and rationalisation of past events, or it may be prospective, in order to create meaning of uncertain future events.

Retrospective sensemaking. Organisational transformation, such as the end of an organisation, can be viewed as a process that intertwines action and cognitive change (Balogun & Johnson, 2004; Balogun & Johnson, 2005). It requires and generates shifts in the interpretative schemes by which organisational members create meaning about who they are and what they should do (Bartunek, 1984; Corley & Gioia, 2004; Gioia & Chittipeddi, 1991; Bartunek et al., 2006). This process that articulates action and cognitive reorientation can be theorised as sensemaking (Weick, 1995; Weick et al., 2005). Weick (1993, 1995) in particular, argued that sensemaking is usually retrospective in nature. Actors create new meaning, in retrospect, after they encounter events that challenge existing assumptions. In other words, retrospective sensemaking is about actors' attempts to "make things rationally accountable to themselves and others" (Weick, 1993, p. 635). This may happen in narratives via the sharing of rumours and stories and may be mediated by the involvement of actors (e.g., management) that intervene and shape the sensemaking process (Balogun & Johnson, 2004; Gioia & Chittipeddi, 1991; Rouleau, 2005). This is crucial for the ongoing accomplishment of organisations. This rationalisation via sensemaking potentially manifests in artifacts such as processes or documents (Smircich & Stubbart, 1985), and allows actors to coordinate toward an understood goal (Weick, 1988). Hence, it is the breakdown of sensemaking that may jeopardise the ability of organisations to continue, famously illustrated by Weick's interpretation of the Mann Gulch fire (Weick, 1993).

Prospective sensemaking. Yet, more recently, the view that sensemaking only happens retrospectively has been challenged, and a number of scholars argue that sensemaking may indeed also be 'prospective' and targeted toward the future (Gioia, 1986; Stigliani & Ravasi, 2012). Prospective sensemaking has been studied in a variety of different domains, such as technological uncertainty as well as organisational transformation (Friesl, Ford, & Mason, 2019; Jacobs, Steyaert, & Überbacher, 2013). Prospective sensemaking "provides the opportunity for the prolonged and conscious articulation and elaboration of tentative

interpretations" (Stigliani & Ravasi, 2012, p. 1250). It is the articulation of tentative interpretations about the future as things unfold that allows actors to collectively deal with uncertain situations (Stigliani & Ravasi, 2012; Werle & Seidl, 2015).

Taken together, prior research highlights that prolonged organisational closures shake the very foundations of the organisation, as they challenge actors' assumptions about continuity. Existing mental models, therefore, become obsolete, requiring actors to engage not just in retrospective sensemaking but also in prospective sensemaking through which they create new meaning, enact organisational closure, and anticipate their roles post-closure. Thus, based on this theoretical understanding, this paper addresses the following research question: How do actors make sense of and enact the end of an organisation in an instance of prolonged closure?

4.3 Methodology

This paper is based on an explorative, longitudinal qualitative case design (Yin, 2009). Such designs are particularly appropriate to study issues of sensemaking in situations of organisational change as they are sensitive to the unfolding of events and how actors react to, create, and interpret the situation inside the organisation as well as the external environment (Balogun & Johnson, 2004; Langley, 1999).

Research context

We draw on data from a large industrial conglomerate in Europe (INDUCO). INDUCO is a major player in its field and employs more than 10,000 staff across its businesses. A substantial part of INDUCO's portfolio for more than 50 years has been the production of two hazardous chemicals. INDUCO operated two business units that deal with distinct types of chemicals: CHEM-2 (which has been operated since the 1950s) and CHEM-1 (set up in the 1970s). Regulatory changes in European countries and wider shifts in society resulted in a decreased demand for INDUCO's chemical products. Consequently, in 2012 INDUCO's management

team decided to close CHEM-1 and 2. While the strategic intent was to exit the business, the high levels of pollution at both business units mean that the corporation will enter a new mission focused on cleaning and preparing for save demolition, a process that will take significant time and resources. Thus, the decision to close also included a substantial element of stability as fulfilling the mission of cleaning and demolition will require INDUCO to retain (and retrain) parts of the workforce. Figure 1 provides a timeline of major events.

Data collection

Data collection for this project started in January 2018 and concluded in December 2019. The restructuring of CHEM-1 was studied both retrospectively as well as in real-time. The activities involved in the closure of CHEM-2 were followed in real-time. Two authors were involved in data collection.

Interview data. Our analysis mainly draws on semi-structured interviews. Up to this point, we have conducted 81 interviews. 53 interviews were recorded and transcribed verbatim. In addition, we also conducted 28 informal interviews for which detailed notes were taken after the conversation. We have interviewed people on all hierarchy levels at both business units, including the 'operator level'. The Heads of the business units and their direct reports were interviewed several times. Capturing multiple levels of hierarchy across time was crucial in order to understand how actors responded to the restructuring process. Interview questions involved questions about actors' roles and tenures in the organisation, their involvement in the restructuring processes, how they were affected, the challenges they faced, and how they see the future of the organisation and their roles.

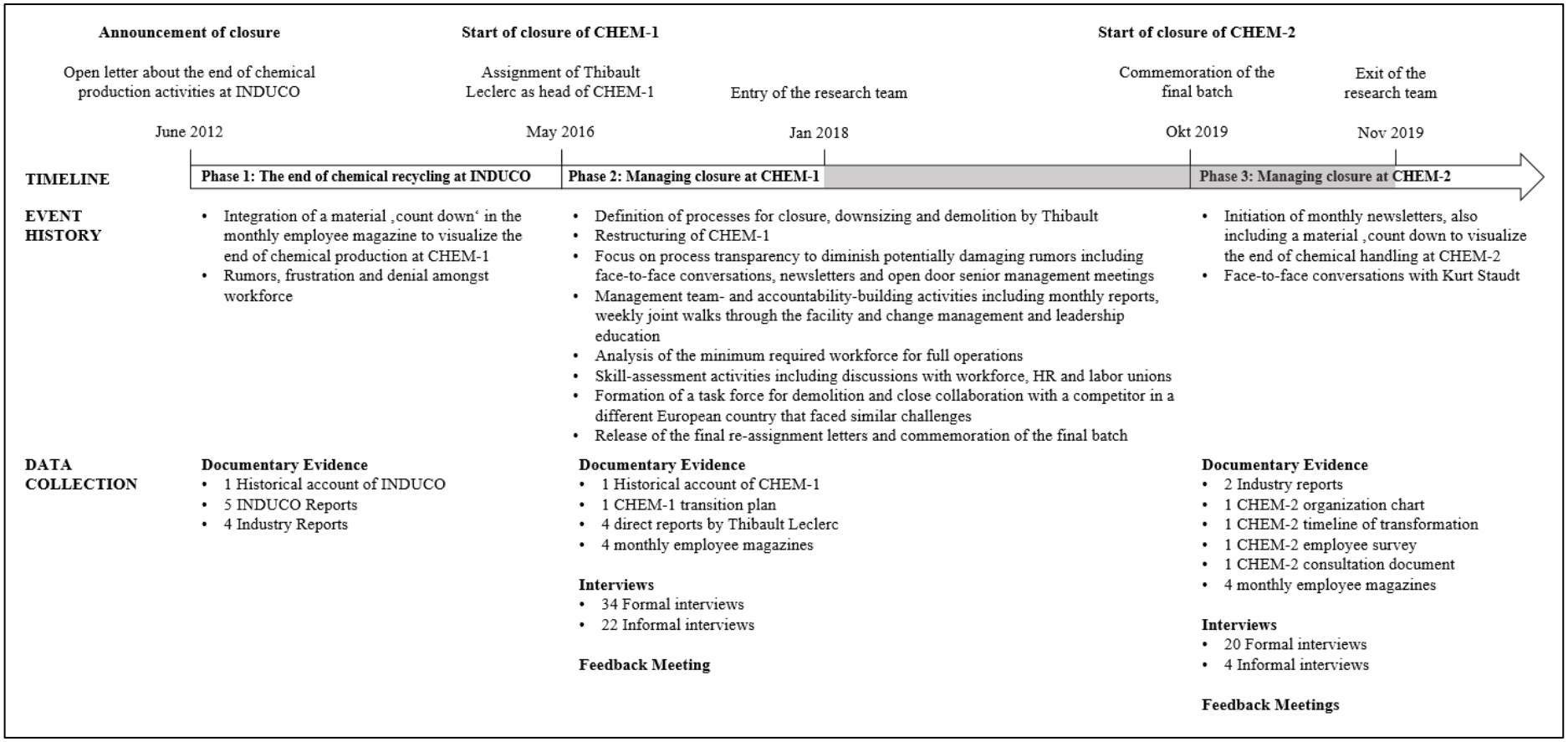

Figure 1 Data Collection, Timeline, and Event History

Documentary evidence. Our analysis also draws on documentary evidence. This involves documents such as INDUCO's strategy and transformation plan, the project plan for the restructuring, a diary written by the Head of CHEM-1 in which he captured his experience and the background of the decisions made at CHEM-1, e-mail communication to staff, raw data of an employee survey, issues of the monthly employee magazine in which updates on the closure process as well as INDUCO's overall situation were published, a book published to celebrate the legacy of CHEM-1 as well as a book on the history of INDUCO overall. These documents are crucial for a number of reasons. First, they provide an important contextual background that allowed us to better understand references made during the interviews. Second, the project plans, e-mails, articles, etc. include a time signature that is important to create a timeline of events. Finally, documents such as newsletters and e-mails, but particularly the diary, are manifestations of sensemaking at a particular point in time and thus give insight into the assumptions and interpretations of the top management team.

Feedback meetings. Finally, we also collected data from four feedback meetings on the level of CHEM-1, CHEM-2, and INDUCO. We used these meetings to present initial findings back to the management team in order to corroborate our interpretation of events and to obtain further insights into the transformation process. Detailed notes of the conversation were taken right after each interview.

Data Analysis

We follow a process approach to data analysis (Langley, 1999). In the first step of the analysis, we created a chronological picture of key events through which the sequential closure process at CHEM-1 and CHEM-2 unfolded. This also involved the inclusion of historical decisions that were a precursor to the events observed. Based on this analysis we identified 3 distinct phases. Phase 1 starts with INDUCO's announcement to deliberately close its two business units to phase out of the market for particular types of chemicals. Phase 2 commences with the start of

closure at CHEM-1 and phase 3 begins with the start of closure procedures at CHEM-2. This timeline of events is captured in Figure 1.

Second, studying the retrospective and prospective sensemaking dynamics required us to identify 'sensemaking episodes' (Maitlis, 2005). These episodes demarcate substantial sources of uncertainty that required actors to create sense in order to manage closure. We identified seven sensemaking episodes, SE 1 to SE 7 (see Table 4). In the third step of data analysis, we organised the data set to prepare for the analysis and coding of the sensemaking dynamics. This involved allocating data sources from SE 1 to SE 7. In the fourth step of data analysis, we started to analyse the retrospective and prospective dynamics of sensemaking for each sensemaking episode. Based on our understanding of sensemaking as a process of enactment as well as of meaning-making, we analysed both aspects. On the one side, we traced enactments, or manifestations of closure, throughout phases 1, 2, and 3. This is captured in Table 6. On the other, we investigated how actors recaptured the past or tried to describe future events. In this round of data analysis, we allocated descriptive, first-order codes using respondent language (Gioia, Corley, & Hamilton, 2013).

In the fifth step of data analysis, we compared those descriptive, first-order codes; initially within sensemaking episodes but then also across episodes to aggregate first-order codes to broader, theoretical concepts. This required several iterations. Similar to Langley (1989), two authors were involved in this process. Subsequently, overlaps and divergences were discussed together with a third author. Following this approach helped to increase coding reliability (Nemeth, Brown, & Rogers, 2001) and resulted in the refinement of second-order codes. Supporting evidence that captures the coding process is summarised in Tables 5, 7 and 8. Finally, in the last stage of data analysis, we analysed the relationships between these concepts across phases 1, 2, and 3 in order to understand the outcomes of sensemaking in the respective

phases, but also understand the sensemaking dynamics involved in the closure process. Based on this last step of data analysis we developed a process model captured in Figure 2.

Table 4 Sensemaking Episodes

Sensemaking episode	Description
SE 1: What does the end actually mean?	After announcing the end of chemical handling at INDUCO, members of CHEM-1 and CHEM-2 have to make sense of what the end would actually mean for the organisation, the operating unit, and for themselves.
SE 2: How to actually downsize the organisation?	The closure of CHEM-1 requires a substantial reduction of the workforce. Managers and staff have to deal with the operational issues of how to downsize the firm at an unprecedented scale.
SE 3: How should the transformation be managed?	The management team of CHEM-1 has to deal with the transformation of the whole organisation and with the question of how to actually manage the transformation.
SE 4: How to prepare the plant for demolition?	The decision to deliberately close all production facilities confronts the CHEM-1 management team with questions of how to prepare the plant for demolition, including how to deal with the remaining chemicals and transform the building into a state so that human beings would be able to enter.
SE 5: The last batch	The end of chemical production at CHEM-1, marked by the handling of the last batch of chemicals, the transformation of CHEM-1 into cleaning and demolition, as well as a number of accompanying symbolic activities resurfaced the remaining ambiguities of the workforce about what the future would be for them.
SE 6: How should closure at CHEM-2 be managed?	Similar to CHEM-1, the team at CHEM-2 faced the question of how the process of closure – should actually be managed
SE 7: What do we learn from CHEM-1	As the transformation process of CHEM-2 followed almost two years after CHEM-1, their management team had to figure out what to learn from CHEM-1

4.4 Findings: Retrospective and Prospective Sensemaking at INDUCO

The transformation of INDUCO has been on the horizon for a long time. Indeed, the firm has been used to operating with extensive lead times, and the firm's corporate plan stretches a generation into the future. While INDUCO will continue to exist, its core mission, the production of hazardous chemicals, and therefore its business units CHEM-1 and CHEM-2, will be discontinued. Closure procedures unfolded over three sensemaking phases: past-maintaining, future-restricted and future-enabled sensemaking.

Phase 1: Past-maintaining sensemaking

In this phase, we highlight that a discrepancy between the top management's announcement and enactment of closure led, despite their attempts of prospective sensegiving, to retrospective sensemaking and inertia on the workforce level, and thus, an overall state of past-maintaining sensemaking. In the following description of sensemaking episode 1 (SE 1), we show how this enactment void led to the ambiguity surrounding the end of chemical processing on the part of the employees (see Table 5).

Top management prospective sensegiving and enactment void. The inevitability of closing CHEM-1 and CHEM-2 was communicated by one of the board members in an open letter to the workforce already in 2012. In this open letter, INDUCO's top management announced the closure of the conglomerate's chemical facilities by presenting its next steps: *"Change is inevitable. A chapter of the [INDUCO] book is closing, but there is a future for the current […] workforce […] in our clean-up mission." (COO INDUCO).*

The closure of CHEM-1 and CHEM-2 requires both units to transform their mission from handling hazardous chemicals to cleaning and demolishing the existing facilities in a first step. This process necessitates the combined redeployment of roughly 1000 employees. Redundancies were not an option and that was communicated to staff. While the end of INDUCO's chemical business was considered a fairly tangible outcome, people struggled to understand what the end would actually mean for the organisation, the business unit, and for them. One reason for this ambiguity was the missing enactment of the closure process, which led to uncertainties amongst staff: what was actually ending, what continued, and what was being transformed?

Table 5 Supplementary Evidence Phase 1

Second-order codes	First-order codes	Sensemaking episode 1
Enactment Void	*Material interpretation of the end*	"In this issue, we have started the final countdown to the end of our [production] operations. In future issues, we will keep track of the material to go in CHEM-1 and CHEM-2. The completion of this mission will see us turn all of our resources to hazard and risk reduction, waste management, and the management of various chemicals." (Employee Magazine) "The understanding that we have run out of hazardous chemicals is what drives the 'why we are coming to an end'. There is nothing else to [work with]. The why becomes almost a logic-driven one. If there are not any hazardous chemicals, there we have nothing to [do]." (Kurt)
	Operational continuity	"In the time between the announcement and May 2016, little meaningful work could be done on the closure of the business as the closure date was known so far in advance." (Thibault) "I think they are busier than they have ever been on a day-to-day, a shift-to-shift basis." (Thibault & Oliver)
Outcome: Inertia	*Denial and continuity-oriented interpretation of the end*	"I don't think people really believed it was coming, and you see that now, I mean I'm giving a brief in the canteen at quarter to three, and I'm sure someone will ask, if I don't box it off early, around "are we still going to operate past November 2018?" (Thomas) "We are chemical producers today, yesterday, and the day before." (Jaques)
	Emerging sentimentality	"[Chemical production] has been running for 54 years so even if you started on day one, you'll probably be long dead by now. There are individuals who started in the '70s who are still here now. They have had a job for life. There is a range of people after that who have still started in like 40 years and still had a job for life. That was a reasonable expectation whilst we are in a steady state. We are no longer going to be in a steady state, so the ones that believe they should have got employment for life might have internalised that job for life means being on shifts for life." (Kurt) "Yeah, they're family orientated. They talk about the chemist family when I came. Kurt talked about that. You're part of the chemist family now. I get that. There's been people who worked there all their careers. There's a certain amount of pride. I gave a commitment to Kurt. (Joseph)

In its past, INDUCO has been managed by various corporate parents, however, its operating mode stayed consistent and there "*has not been much change"* as Michael Sokolow, board member of INDUCO, stated. The early announcement of phasing out of production in 2012, which did not result in any operational action until 2017, gave rise to persistent rumours amongst the workforce that the organisation would just carry on as usual.

Another reason of ambiguity was that INDUCO's top management team used to describe the end of the organisation in terms of remaining volume of 'chemicals'. For instance, right from the beginning of the transformation, the remaining volume of chemicals was referenced as a material 'count down' towards the end. This is evident in a regular update in the monthly employee magazine that featured a diagram representing the progress towards handling the remaining chemicals. This was also explained by Oliver Brown, a member of CHEM-1's management team and responsible for the physical preparation of the plant for closure and demolition: *"[…] the end of operations in CHEM-1 is all the [hazardous chemicals] in its appropriate storage containers, in its appropriate stores with the only thing left behind is material that could be dealt with as waste."*

However, while the handling of hazardous chemicals was indeed discontinued, it camouflaged the fact that beyond that, the organisation was still ongoing until the ultimate decommissioning. Thus, the uncertainty around closure and the future of the organisation was at the centre of sensemaking in this episode.

Workforce retrospective sensemaking and inertia. To cope with the ambiguity regarding the end of operations, people started to evoke organisational legends, stories and a sense of community and continuity. In other words, the workforce largely engaged in retrospective sensemaking about CHEM-1's glorious tenure giving rise to inertia and the inability to accept that Chem-1 would eventually close down. For many employees, INDUCO's chemical production activities are all they have ever known. The very idea of a future INDUCO without

its production activity was hard to grasp for staff in both CHEM-1 and CHEM-2. The announcement of ending chemical production activities forced all employees to think about what this end would mean for them. Also, INDUCO's contradictory signals and the rumours about closure being abandoned were fuelling the hope among staff for the organisation to continue:

> *"You have a love for it, you know, when you walk round the facility, it's all you've ever known at [INDUCO]. You don't want to close it […] But, I can tell you, we will be closing in November." (Thibault Leclerc, Middle Management).*

As the firm was *"all [they've] ever known"*, the threat of closure triggered the workforce to look back at the history of INDUCO. Thus, the prospect of CHEM-1 and CHEM-2 closing was met with denial. The huge time gap between the announcements by INDUCO's board in 2012 and the initial discussions on the level of the general workforce rendered closure initially immaterial. Working at CHEM-1 and CHEM-2 was what most staff and, for many, even their parents or siblings had ever known: "*they're family orientated. They talked about the [CHEM] family when I came. […] You're part of the [...] family now […] There's a certain amount of pride." (Oliver, Middle Management).*

Thus, the very prospect of the organisation coming to an end seemed misplaced, considering the nature of INDUCO's business. Indeed, the company was supposedly built to last forever. This was reinforced, for instance, by posters of INDUCO's corporate plan that was on display in open-plan offices, elevators, and the hallway. In the form of a massive Gantt chart, it mapped out work packages for many years into the future (see Table 6). Overall, at the end of phase 1, the closure of CHEM-1 and CHEM-2 was met mostly with disbelief but partly also with inertia as it threatened a way of life that staff got used to. Sensemaking remained retrospective as there was a void of enactment.

Table 6 Manifestation of the End and Sensemaking Types

Retrospective sensemaking			Prospective sensemaking		
Manifestation	*Description*	*Implication*	*Manifestation*	*Description*	*Implication*
Phase 1: The End of Chemical Recycling at INDUCO					
			Open letter by the COO of INDUCO	Closure announcement	Ambiguity about the end because of vague and misleading interpretability leading to speculations and inertia
			"The Final Countdown"	Illustrations of the remaining volume of chemicals to be processed in the monthly employee magazine	
Phase 2: Managing Closure at CHEM-1					
INDUCO's Corporate Strategy Document	Corporate strategy document focusing on the transformation of INDUCO called: "Managing the Legacy"	Maintenance of legacy and conveyance of a false sense of continuity, leading to resistance to change	CHEM-1 Transformation Plan	Detailed transformation plan for CHEM-1	Processual Enactment of the end leads to employee resistance
Commemoration of Final Batch in public ceremony	Celebration of the Final batch with a formal dinner for staff, top-management and politicians		Submission of downsizing letters	Submission of letters to employees with details on their future business unit and role	
Historical account of CHEM-1	INDUCO commissioned a book about the Life of CHEM-1 focusing on history and achievements		INDUCO Corporate Plan	INDUCO's transformation plan extending +50 years into the future	False sense of continuity manifesting retrospective sensemaking of the workforce
Cinematographic reappraisal of CHEM-1	Cinematographic reappraisal of the company's history to capture the significance of CHEM-1 for the workforce and the region more widely		Legal appeals	Legal appeals targeting the downsizing process	
E-Mail Signature	Change of E-mail signatures: Slogan "The last batch" and a picture of CHEM-1's main building		Withdrawal of downsizing letters	Withdrawal of downsizing plans due to legal appeals	
Phase 3: Managing Closure at CHEM-2					
Observation of closure process of CHEM-1	Observation and distancing of closure process of CHEM-1 by CHEM-2. Commemoration of the final batch amidst CHEM-2's persistence led to a resurrection of past rivalry.	Understanding of the end, focus on trusted relations and persistence of shared history	Monthly newsletter	Monthly newsletter updating CHEM-2 employees about closure process, including a material countdown to visualise the end of chemical handling at CHEM-2	Processual Enactment of the end
Personal one-to-one conversations with Kurt	Kurt's management of the transformation on a personal level, leveraging the partly decade-old relationships he had with people at CHEM-2		Submission of downsizing letters	Submission of letters to employees with details on their future business unit and role	

Phase 2: Future-restricted sensemaking

The decision to phase out of chemical production did not affect CHEM-1 and CHEM-2 simultaneously. CHEM-1's closure process started first, as all contractual obligations with existing clients had already been clarified leading to a finite stock of remaining chemicals. Still, phase 1 ended with a paramount of uncertainty about the character, management, and timeframe of closure. In phase 2, which starts with the assignment of Thibault Leclerc as head of CHEM-1, managers and staff deal with the more operational issues of how to downsize the unit [SE 2], how to manage the transformation [SE 3], and how to plan the demolition of the plant [SE 4]. Phase 2 ends with the commemoration of the final batch of chemicals being processed in CHEM-1 in a public ceremony [SE 5]. The sensemaking episodes 2-4 are related and yet distinct. The struggles of managers and staff within these episodes go hand in hand and deal with the overarching theme of the operational realisation of closure.

Below, we illustrate the manifestation of CHEM-1's closure in tangible activities based on episode SE 3: How should the transformation be managed (Table 4)? We show that due to the start of the procedural enactment of the closure, the management level was enabled to prospective sensegiving. However, as there was still a void of enactment on the workforce level, they remained on retrospective sensemaking and even engaged in resistance towards the prospective sensemaking.

Prospective sensegiving and procedural enactment. In phase 2, the closure was managed through the deployment of distinct routines and processes that were deliberately designed to ensure process fairness and the perceived impartiality of the management team (see Table 7). At the beginning of the process, the management of CHEM-1 was handed over to Thibault. He was fairly new to INDUCO (by their standards) and had a prior career as a Submarine commander.

Table 7 Supplementary Evidence Phase 2

Second-order codes	First-order codes	Sensemaking episode 2	Sensemaking episode 3	Sensemaking episode 4
Procedural Enactment	*Process definition for objective decision making*	"We conducted an analysis of the organisation and determined how many people were required of each discipline to continue full operations safely […]. This was used to reduce the number of people in CHEM-1 slowly and therefore eliminate the risk of overwhelming the unit with a large-scale release of people in a short space of time." (Thibault) "The process was designed in consultation with employment law specialists." (Thibault)	"The main success was delivered through a completely open and transparent approach. […] The most significant aspect would be ensuring that the people involved felt that they were treated fairly I decided to communicate everything, even options which had not been selected or agreed." (Thibault)	"My role has been […] to understand what the plant transition would look like, take a set of principles that were developed from about 2013-2015 […] of what demolition might mean for a facility." (Oliver)
	Process transparency and employee involvement	"It wasn't very personal; it was 'have you got this skill?' tick, tick, tick. It was all like an exercise so if things went wrong for them, they could say 'we've followed this process'." (Operator) "We opened the door to the leadership meetings […], to try to show that we're not trying to hide anything. […] You need to understand the people […] whilst giving anybody the opportunity to come in with the lead team and challenge or ask questions and seek understanding." (Oliver)	"We ask people to fill in books as part of their deliverables. So, rather than just sitting down an hour a month and saying, "how are you getting on […]?" It's "all right then, well show me what you've been doing…." just by doing that's just set a totally different line […] because […] it's a methodology of just holding to account when people aren't doing things." (Oliver)	"We've not only took learning from internal. We are getting to learn from [a competitor] on a weekly basis now. […] It's almost like an information share process between us, so we have two guys based on site almost on a routine basis and we've been sending people to them to see what they've been doing." (Oliver)
Outcome: Resistance	*Legal Appeals*		"You start to tell people the same thing month on month because we're in a holding pattern because of appeals, […] we will pick it up again at the right time when there's more to tell people." (Oliver) "When you do speak to people a lot of the appeals is because the management got it wrong, like the training profiles were wrong. If that had of been done right in the first place it would have caused a lot less anxiety for people." (Operator)	
	Rumours and Grievance		"Only rumours, and when people appealed it that was… the unions blamed the management, the management blamed the unions." (Joseph) "There are these rumours that the change is only a mirage […] these rumours are not dying down. Now they have a new e-mail signature with a Thorp legacy picture that says the last hashtag, the last cheer. […] So, in their conversations the management is doing both, they are shutting it down and they are keeping it alive." (Anna)	"I've got a passion for the place, really. It's given me a great style of living. It's brought my family up […]. I just think over the last two years things could have done a lot smoother. I think the people that matter […] have been forgotten about. This is how the place works. We haven't even finished production yet, yet when CHEM finishes, which I've been part of since 1992, it will barely be acknowledged." (Joseph)

His task was to manage the closure process of CHEM-1, which included the reduction of the workforce of CHEM-1 by roughly 400 employees, the cleaning out of the plant, the safeguarding of the facilities, and the preparation for ultimate demolition by 2075. The scale of this transformation was new to the organisation and even the industry as Thibault recaptured, *"[INDUCO] doesn't have a process on how to close […] They do now because I'm writing it."*

Soon after taking on his role, Thibault realised that CHEM-1 was not yet ready for starting with closure procedures. Failure rates and a number of accidents implied that going ahead with reducing headcount would put the life of people at risk. Rather than embarking on downsizing, however, Thibault convinced the top management of the opposite. He first had to improve the operational capabilities of the plant and invest in processes and structures in order to make the organisation resilient enough to cope with the strains of downsizing while maintaining operational safety. This involved a number of initiatives, the most prominent of which was the formation of a functioning management team:

> *"I was initially unsure of how I was going to revitalise the feeling of change within the organisation. I knew that any initiating act had to be meaningful and had to support the priorities of my business. I overcame this by approaching the problem as though I was creating a new business from scratch."*

The management of the organisation was considered a matter of process and, in particular, clear accountability of all parties involved. What came to be colloquially known as the 'book' was a monthly report delivered by all middle managers in CHEM-1 in which they accounted for their activities during this particular week. This minute level of managerial control raised concerns as *"people don't like to be held to account",* as Oliver, head of the technical transformation, put it. Still, the regular process of accounting for tasks and activities created transparency and a shared understanding of the issues at hand. It forced people to reflect on the

reasons behind some of the issues involved in managing the process of moving toward safely closing the facility. An important objective of this processes-oriented approach to management was a humane transformation by creating processual certainty for the future.

Workforce retrospective sensemaking and resistance. Towards the end of phase 2, INDUCO commemorated the final batch of chemicals being processed in CHEM-1 in an official and public ceremony [SE 5]. While this demarcated the end of chemical production, the central ambiguity about what the end of the organisation actually is, was still very much present. The day-to-day life of the workforce was still not heavily affected by the future-oriented processual focus of CHEM-1's management (i.e., the drawing up of relocation plans). Overall, while for middle managers, closure was yet *"another assignment"*, staff still struggled to envisage what their future would look like.

While CHEM-1's mission as a production plant did indeed terminate at the end of phase 2, its legacy was very much kept alive and INDUCO ensured that it would be remembered as a piece of organisational pride. This was manifested in a number of symbolic activities. Staff was invited to a formal dinner in which INDUCO's top management, as well as regional and national politicians, commemorated CHEM-1's achievements. Every employee had to change their e-mail signature which now included a picture of CHEM-1's main building and the slogan: *'The last batch'*. Moreover, INDUCO commissioned a cinematographic reappraisal of the company's history to capture the significance of CHEM-1 for the workforce and the region more widely. Subsequently, the most memorable scenes from the film were reflected in a book that was published in remembrance of CHEM-1. The book now describes CHEM-1 as a '*business that has run out of customers*' and emphasises that the end of the mission was nobody's fault. So, while the workforce was still *'mourning the loss of a family member'* (as it was described by some of them) and complained about the broken promise that people would be in CHEM-1 "until the end", as one of the Operators put it, the legacy of CHEM-1 was

retained and even magnified as it entered its new mission. This glimpse into the future is nicely portrayed by a quote from INDUCO's Chief Chemical Officer:

> *"CHEM-1 took ten years to build, has operated for [a long time], and decommissioning will [take years]. So, it still has many years to go. This will be different work […] different skills required. […] we will be the first to decommission a [factory] like CHEM-1."*

At the end of phase 2, CHEM-1 was in a difficult position. While the top and middle managers were content with the closure of CHEM-1 by making sense of their current role as a 'mission' that was transitory by definition leading on to new 'missions', this was not the case for staff. Most members of staff understood the process of how the closure of CHEM-1 would happen, they still struggled to make sense of what it would mean for them. They often asked themselves *"have I got it in me?"* as a senior HR executive put it.

> *"It gets us back to the things that […] social bond is you don't belong to [INDUCO], you don't belong to [building] F101, you don't belong to CHEM-1; you actually belong to the hidden mechanical […] shift team, so we're right down at a micro level for where people believe they belong." (Head of Technical Transformation)*

While sensemaking in phase 1 maintained the past, sensemaking in phase 2 became future-restricted. Staff members and INDUCO's top management team increasingly voiced concerns about CHEM-1's progress. Consequently, Thibault, was moved to a different position and CHEM-1's management team was dismantled, leaving the workforce in limbo.

Phase 3: Future-enabled sensemaking

In phase 3 we show how closure was handled at CHEM-2. Building on a relational approach to enact the closure process, CHEM-2 was able to shift the initially retrospective sensemaking to prospective sensemaking – also on the workforce level, leading to their commitment to the closure process.

Retrospective sensegiving and relational enactment. "Hey, hello, we are still here, we are still working." This was how Kurt, in charge of closing CHEM-2, responded to CHEM-1's commemoration ceremony: Waving with both arms as if he was out at sea and signalling his position to a rescue team. While at the end of phase 2 CHEM-1's legacy was praised, CHEM-2 was still fully operational and worked standard shifts. Thus, at the beginning of phase 3, CHEM-2 only started getting ready for closure. The process of closure at CHEM-2 was shaped by two key sensemaking episodes. The fact that CHEM-1 was first in closing down inevitably created the opportunity for people at CHEM-2 to observe what was going on and learn (SE 7) and juxtaposing the conditions of CHEM-1 and CHEM-2 was necessary in order to make sense of the appropriate approach to close down the older plant (SE 6). Further evidence is included in Table 8.

The festive commemoration of CHEM-1's accomplishments and legacy was perceived with scorn by people at CHEM-2. Not surprisingly, people felt abandoned and as a *"second cousin",* a *"second class citizen",* which only confirmed old feelings of being considered inferior to the *"technologically advanced"* CHEM-1 that was *"at the frontier of science"* and only employed the *"cream of the crop"* in a brand new *"shiny building"*. This is compared to the *"old and tired building"* at CHEM-2 and a slightly "*struggling"* and less *"disciplined"* workforce, a stereotype flagged up in a number of interviews. Thus, the factual discussion about what to do and what to learn from CHEM-1 was very much influenced and permeated by a long history of *"rivalry"* between the two units in which people at CHEM-2 were stereotyped as *"BAPs"*, an acronym for *'bad attitude people'*.

Observing the management at CHEM-1 struggle, however, added to the assumption that CHEM-2's management were already ahead of the game: *"We were badged as the wrong sorts of people that were required, the fact that we are ahead of where [CHEM-1] is now is almost: 'told you'." (Kurt)*

Table 8 Supplementary Evidence Phase 3

Second-order codes	First-order codes	Sensemaking episode 6	Sensemaking episode 7
Relational Enactment	*Focus on shared history*	"Kurt started down and he's worked his way up so Kurt knows the building. He knows how people work and think so I've got a lot of respect for Kurt." (Operator) "You know a couple, I know most of them, but a lot of people don't so they're going to say Kurt, I'll go for Kurt. […] Because Kurt knows most of our capabilities, but the other guys don't really know you." (Operator)	
		"They say I want to stay with my family, my shift team. The money becomes secondary, it becomes the familial part of it." (Kurt) "This is the only place I've been, CHEM-2 in [INDUCO] and I do… I like the building; I like the fact we're busy. I don't know much… anything outside that. If I could stay and do this job for the next 30 years, maybe do a bit of progression, I probably would because I enjoy it." (Operator)	
	Focus on trust and personality	"You've got both Mathilda who's exceptionally professional, […] but if they want to have a chat with the boss there's only one option. I'll have to work out how to do that, but I do think the […] transition has a bias on personality rather than process" (Kurt) "I think because [Kurt came] from the shop floor and he kind of worked his way up […] they said they trust him; they know he understands the issues they're having on the shop floor." (Susan)	
Outcome: Commitment	*Focus on different course of action*		"There's rivalry, good and bad. […] When CHEM-1 was commissioned and then populated, predominantly my operators were excluded from selection because they're set in their ways, they're not up to the standard so they were given a bad attitude badge. My guys wear that as a badge of honour." (Kurt) "We have not had the learning from experience brief from CHEM-1. Whether it's a reluctance […] I think because they have not achieved a point where they can declare they've completed, they're waiting to get to that point before they share any learning. We've abstracted some learning from yourselves, observations, and from certain members of the organisation." (Kurt)
	Acceptance of adapted closure approach		"The criteria in CHEM-1 was a total disaster […] because they hadn't been on a human performance course, and I think it was a just a total shambles for their criteria." (Operator) "Yeah, they're family orientated. They talk about the [CHEM-2] family when I came, [Kurt] talked about that. […] There's been people worked there all their careers. There's a certain amount of pride. I gave a commitment to [Kurt]." (Operator)

As a result, the team at CHEM-2 was highly reluctant to build on the procedural approach followed at CHEM-1. In a meeting in which initial findings from the closure process at CHEM-1 were shared, the immediate reaction was that not much could be gleaned from this *"as CHEM-2 is different."* Such reactions were anticipated by some senior managers who highlighted the family-like relationships amongst people at CHEM-2. For Kurt, this implied the need to acknowledge these deep-rooted assumptions that circulated in conversations between people at CHEM-2 and the more formal discussions in cross-unit management meetings.

Kurt realised that the CHEM-1 closure could not fully be dismissed as being irrelevant, but really incorporating the CHEM-1 approach into CHEM-2 required *"work on how [to] change that perception and engagement"* with the wider workforce to make sure it was considered a human and personal approach.

Workforce prospective sensemaking and commitment. Our analysis revealed that actors' retrospective sensemaking on the approach used to managing closure was highly intertwined with how people made sense of the purpose of the organisation and the relations people have with each other and with members of the top team.

For most operators, the management of closure and their acceptance of top-down decisions is inseparably related to their relationship with Kurt**;** not because of a transparent process but because of a long-shared history and Kurt's visibility in the plant. Indeed, Kurt would *"see everyone on morning shift, night shift and days." (Operator),* and so people feel he is in a position to judge what should happen to their roles: *"because Kurt knows most of our capabilities, but the other guys don't" (Operator).* This is because *"Kurt started down, and he's worked his way up so Kurt knows the building. He knows how people work and think […].*" As a result, it was not surprising that any personal one-to-one conversation (similar to CHEM-1) was expected to be with Kurt, as CHEM-2's change manager pointed out*: "It was all down to Kurt really driving that through." (Mathilda Lindsbro*)

Kurt's approach became the subject of a high-level meeting. This further illustrates how retrospective sensemaking and relational enactment became intertwined. While INDUCO's COO oversaw day-to-day operations, he was also in charge of the closure of CHEM-1 and CHEM-2 on the level of the corporate board. In September 2019, he was invited to a meeting of managers at CHEM-2 in order to discuss how the learning from CHEM-1 can and should influence how the process at CHEM-2 was managed. During this meeting a fundamental difference between CHEM-1 and CHEM-2 became strikingly obvious: While Thibault at CHEM-1 tried to create transparency and fairness via process approach to closure (processual enactment), Kurt aimed at managing the transformation on a personal level, leveraging the partly decade-old relationships he had with people at CHEM-2 (relational enactment).

Contrary to CHEM-1, at the end of phase 3, people at CHEM-2 started to accept that chemical production would come to an end and the people would be redeployed to other parts of the organisation. While many employees still complained about the potential financial ramifications (as a number of people would eventually lose their treasured 'shift allowance'), the ambiguity on how the closure process would be managed and also the future purpose and mission of the firm was substantially reduced. While people still did not know the exact detail and complained that nothing seemed to be *"set in stone*", they started to see that they would have a valuable role to play in INDUCO going forward, illustrated by the following dialogue between two operators:

"Op 1: You kind of come to terms with it eventually.

Op 2: You have to, don't you?

Op 1: You don't want to, but you [have to] …"

Just as people received details about their future roles, the building they would move in, and the line managers they would report to, the process ground to a sudden halt. A global pandemic caused by the COVID-19 virus required INDUCO to move into a phase of

hibernation. Only selective staff were allowed to enter the premises to monitor the equipment and run a safety protocol. The closure of CHEM-1 and 2 were put on hold, with staff in limbo, what the future would bring.

4.5 Process Model and Theoretical Implications

By investigating the sensemaking dynamics during a prolonged process of closure, we develop a process model of sensemaking comprising three distinct sensemaking phases: past-maintaining, future-restricted and future-enabled sensemaking. These phases differ with regard to the underlying sensemaking dynamics and actors' responses to organisational closure (see Figure 2).

Types of sensemaking in instances of prolonged closure

Phase 1 is characterised by 'past-maintaining sensemaking'. This is defined as the prevalence of retrospective sensemaking triggered by prospective sensegiving in combination with an 'enactment void'. Past-maintaining sensemaking thus reinforces a sense of continuity and further enhances organisational inertia. Indeed, a challenge of prolonged organisational closure is the long-time frame over which closure unfolds and hence the gap between attempts of prospective sensegiving and actual enactments observable by employees. Because of this prolonged time frame, closure remains a rather distant threat, and the ongoing operations trigger retrospective sensemaking of continuity, leading to organisational inertia. A likely consequence of past-maintaining sensemaking is, therefore, denial on the level of the workforce. However, our findings also show that retrospective sensemaking differs between the workforce and middle-managers. While the workforce foregrounds continuity, middle-managers' retrospective sensemaking creates a picture of coexistence of continuity and closure. While the organisation will ultimately close, all employees are going to be retained. This demarcates the transition from phase 1 to future-restricted sensemaking in phase 2.

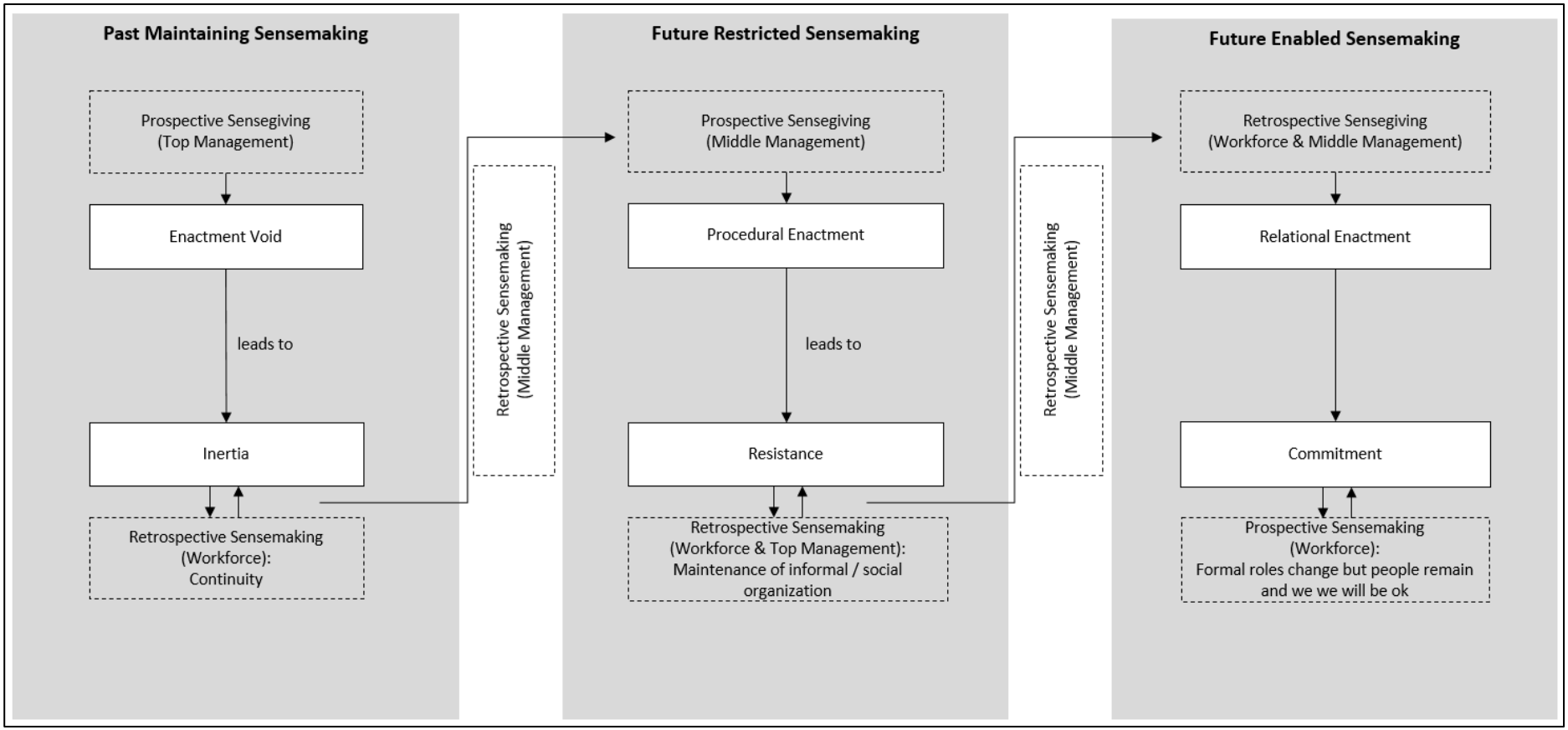

Figure 2 Process Model Sensemaking in Instances of Prolonged Closure

This is defined as the ability to partially make sense of uncertain future events based on prospective sensegiving and retrospective sensemaking targeted at the initial 'procedural enactment' of closure. As middle managers realised the complex interplay of closure and continuity, they engaged in prospective sensegiving in order to allow employees to get to terms with closure and its implications for individual roles. Also, prospective sensegiving is accompanied by 'procedural enactment'. Procedural enactment does not yet affect the very fabric of the organisation. In our case, it referred to bureaucratic processes of skill evaluations and staff rosters that were supposed to give employees clarity about their future roles. Thus, in contrast to the enactment void in phase 1, in phase 2 staff engaged with and practically resisted the procedures enacted to manage closure. While future-restricted sensemaking allows actors to understand possible future roles, they cannot yet fully understand the implications for existing social relationships.

The transition from phase 2 to phase 3 is triggered by middle managers' retrospective sensemaking on the management of closure in phase 2. They realised the boundaries of processual enactment and the importance of addressing social relationships when managing closure. This gives rise to, what we call, future-enabled sensemaking. This is defined as the prospective sensemaking of employees around roles and relationships targeted at the 'relational enactment' of closure. Rather than focusing on formal organising as in phase 2, relational enactment addresses the fact that the ability of employees to embrace and commit to future roles depends on their ability to see how social relationships will be affected.

The role of enactments and retrospective and prospective sensemaking

The process model sketched above reveals that sensemaking in instances of prolonged closure involves the delicate interplay of retrospective and prospective sensemaking yet is also shaped by the unfolding of incomplete and tentative enactments. Such unfolding enactments are an

important characteristic of these forms of closure. While other forms of corporate restructuring and closure usually happen within shorter periods of time (such as insolvency procedures), the types of closure discussed in this paper are stretched or prolonged across considerable periods of time. This has substantial implications for sensemaking processes. Thus, for retrospective sensemaking to occur, actors require a trigger; some experience or observation that actors struggle to understand based on existing assumptions. In the absence of activity (phase 1), retrospective sensemaking allows actors to construct a picture of continuity where there is none. What is more, the lack of actual enactment also undermines prospective sensegiving. Indeed, sensegiving remains on the level of narratives only. The apparent clash of continuity enhancing retrospective sensemaking with immaterial attempts of prospective sensegiving hence is likely to give rise to change denial. To overcome resistance and create commitment amongst actors for a particular course of action requires the transition from past-maintaining through to future-enabled sensemaking. Our data shows that this goes hand in hand with the gradual enactment of closure across CHEM-1 and 2 that became the focal point of both retrospective and prospective sensemaking.

Theoretical Implications

This process model of sensemaking in situations of prolonged closure makes the following theoretical contributions.

Prolonged closure may lead to specific patterns of sensemaking in early phases of transformation. The long duration precipitates enactment voids and thus triggers retrospective sensemaking of continuity. This is different from other types of closure where faster enactment creates 'realities' that actors can react to. The decision to close an organisation can be considered an extreme form of subtractive strategic transformation and change (Hakak, 2015). Indeed, research on organisational closure highlights that such forms of transformation may

enhance identification with the organisation (Walsh et al., 2019) and may lead to the maintenance of a legacy (Walsh and Glynn, 2008). Research on strategic change has long emphasised the need to consider change as the adaptation to and the creation of meaning (Balogun & Johnson, 2004; Mantere, Schildt, & Sillince, 2012; Stensaker, Falkenberg, & Groenhaug, 2008) as existing assumptions about the organisation and the environment become problematic (Weick, 1993; Weick et al., 2005). Thus, for Weick (1993), the failure to enact change in situations of uncertainty is due to a breakdown of retrospective sensemaking. We show that prolonged forms of closure may follow a different sensemaking pattern. While the enactment void in phase 1 may be the result of unsuccessful prospective sensegiving, this was actually not the case. The process we described actually depicts the interplay of two sensemaking types as defined by Sandberg & Tsoukas (2020). On the one hand, top management and middle management unfold a detached-deliberate type of sensemaking. On the other side, operators remain in immanent sensemaking as long as they enact their daily routines. Thus, the enactment void that we see in phase 1 seems an important characteristic of prolonged closure. Years of operational continuity after top-management's announcement gave rise to past-maintaining sensemaking, rendering closure a 'myth'. While this paper is only based on a single longitudinal case, we have strong grounds to believe that 'past-maintaining' sensemaking may be a common response in early phases of a prolonged closure, where closure only exists on the level of rhetoric but is not yet manifest.

The interplay of retrospective and prospective sensemaking. This paper also sheds new light on the interplay of retrospective and prospective forms of sensemaking. Extant research has mostly studied change from the perspective of retrospective sensemaking, as actors aim to establish meaning after a particular event (Balogun, Bartunek, & Do, 2015; Cornelissen, Mantere, & Vaara, 2014; Gioia & Thomas, 1996). More recently, research increasingly argues the need to also understand prospective forms of sensemaking (Introna, 2019). However, these

studies have so far been conducted in contexts that were deliberately future-oriented, such as the discussion of management teams about the future of the organisation (Stigliani & Ravasi, 2012), the prospective sensemaking on industry trends (Friesl et al., 2019) or technology use (Jacobs et al., 2013). This paper further contributes to this line of research by investigating the location and interplay of retrospective and prospective forms of sensemaking in instances where the future of the organisation is in jeopardy. Similar to Mantere et al.'s (2012) notion of sensemaking residuals, we show how initial enactment voids and the only gradual unfolding of enactment (from processual to relational enactment) shape the occurrence of both retrospective and prospective forms of sensemaking. We show that prospective sensemaking initially only occurs on the level of top- and middle management while the workforce aims to establish meaning via retrospectively making sense of what they can observe. Thus, in other words, we see a decoupling of sensemaking modes on different levels of the organisation. This prevalence of retrospective sensemaking gives rise to past-maintaining and then future-restricted sensemaking. It is only as enactment becomes relational, i.e., as the management of closure also visibly involved social relationships that prospective sensemaking started to happen on the level of the workforce (future enabled sensemaking). Moreover, it was only through future enabled sensemaking that the workforce started to commit to the closure programme and accept what was going to happen. Such a perspective not only adds to the initial understanding of sensemaking as a "balance between prospect in the form of anticipation and retrospect in the form of resilience" (Weick et al. 2005, p. 419), but also that retrospective sensemaking requires future-oriented cues to allow actors to move on.

The interplay between types of enactments and types of sensemaking. Finally, this paper also provides new insights into how different types of enactment shape the unfolding of sensemaking dynamics. The notion of enactment is a central concept in research on sensemaking (Weick, 1995). Indeed, rather than being a purely cognitive process, sensemaking

is conceptualised as an active accomplishment in which actors (largely retrospectively) engage with events they lived through yet struggle to create meaning of. Our paper suggests that the very characteristics of these events shape the extent to which they may trigger the type (retrospective vs. prospective sensemaking) and the location of sensemaking (management vs. workforce). Our process model reveals three different types of enactments: enactment voids (as a form of non-activity despite an announced change), processual enactments (the transparent and deliberately a-personal change to create fairness) and relational enactments (the management of change based on existing social relationships between actors). Processual enactments, intended with process fairness in mind, did trigger retrospective sensemaking on processual issues but remained limited to that (Faupel & Helpap, 2020). In contrast, relational enactment allowed actors to commit to still uncertain roles by projecting existing social relationships into the future.

4.6 Conclusion

We focus on the dynamics that unfold as organisations decide to deliberately close. This paper attempts to contribute to this literature by arguing that closure constitutes a challenge to existing beliefs and understandings about the continuity and identity of the organisation. Our paper is subject to a number of limitations. While we were able to closely follow the activities at INDUCO for a period of almost two years, for the events prior to primary data collection, we rely on documentary evidence and retrospective interview data. Moreover, phase 3 also coincided with the Covid-19 pandemic that expedited some of the processes at the organisation but, overall, brought the planned closure process to a stand-still. Our findings may provide the impetus for further research on organisational closure. An important finding is the notion of 'future-restricted' sensemaking – attempts to create new meaning about an uncertain future inhibited by past identity claims. Future research could further illuminate the processes through

which past identity claims are resurrected, the triggers of this resurrection, and how actors may mitigate the effects on sensemaking.

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5 Do I actually want this? The Co-Evolutionary Formation of Strategy and Managerial Identity

Abstract

Identity plays a crucial role in forming an organisation's strategy, as do managers. Yet, the influence of a manager's role identity on strategy formation has not received much attention. Drawing on a longitudinal study of a strategic change initiative at a German technology company and an innovative approach to self-reports of an incoming managing director, this paper addresses the following bifold research question: How is managerial role identity triggered by organisational change and, in turn, influences strategy formation? Through real-time tracing of role identity work processes and strategic actions, I reveal the following three intriguing dynamics: (1) Strategy formation is an intertwined process of managerial identity work and environmental determinants, (2) the enactment of the managerial role is enabled by four different forms of role distance (Affiliative, Aspirational, Attentional, and Affective), and (3) Managerial role identity guides managerial intentions and thus, the formation of strategy.

5.1 Introduction

Do I actually want this? A question many of us have asked ourselves at some point in our lives. Being torn between head and heart is often a consequence of people encountering change and ambiguity – especially in organisational contexts. Indeed, organisational settings require people to take on different corporate personas (van Maanen and Schein, 1979) and engage in activities that may conflict with their individual-level goals and aspirations (Cyert and March, 1963; March, 1978). This contradiction becomes particularly salient with top managers. In their function, they may promote the formation of new strategic intent (Burgelman, 1983; Hamel and Prahalad, 1989). Still, as individuals, they naturally strive for coherence in their environment and display an ingrained desire for stability (Caza et al., 2018). It is this confrontation of a manager's role-related obligations and their personal qualities and intentions that triggers questions of identity (Corley and Gioia, 2004; House and Rizzo, 1972; Watson, 2008).

Indeed, the interplay of identity and choice sits right at the heart of strategy formation (Child, 1997). By providing an answer to the crucial question of "who are we" as an organisation (Albert and Whetten, 1985, p. 265), identity influences how top managers make sense of the organisation and its environment (Weick, 1995). Therefore, identity guides managerial action, strategic intent and, hence, strategy formation (Ravasi and Phillips, 2011; Oliver and Vough, 2019). Even though research differs in how they theorise the relationship between strategy and individual agency (Mintzberg and Waters, 1985), both deliberate and emergent forms of strategy formation are affected by identity (Sillince and Simpson, 2010). For example, Hoon and Jacobs (2014) emphasise how organisational actors assess elements in the planning of a strategic agenda based on organisational identity beliefs. In contrast, Pandza (2011) reveals how the distinctiveness of group identity increases the likelihood of autonomous actions.

The concept of identity has become a central theme in management and organisational research (Brown, 2020). Still dominated by a collective perspective (Miscenko and Day, 2015),

identity-related research increasingly considers the influence of the individual on organisational issues (Brown et al., 2019; Corlett et al., 2017; Mantere and Whittington, 2020). Given the possible influence top-managers exert as individuals on strategy formation, I argue that personal questions of "who am I?" and "who do I want to be?" are important to consider as well. Thus, research on the strategy-identity nexus (Ravasi et al., 2020) needs to pay attention to individual-level identities, such as role identity.

Role identity, defined as "socially constructed definitions of self-in-role" (Ashforth et al., 2000, p. 475), contributes to the overall understanding that individuals attach to themselves (Caza et al., 2018; Stryker, 1987). So far, research on organisational role identity has focused on individuals' workplace experiences (Alvesson et al., 2008), neglecting the reciprocal dynamic of identity and organisational strategy. As strategic change might require organisational actors to take on different roles or challenge current role perceptions by demanding different skills or social norms (Ibarra, 1999; Pratt et al., 2006; Whittington et al., 2011), strategic change might be experienced as identity threatening. However, in these situations of tension within the confrontation of role obligations and people's need to sustain their authentic selves, identity work is triggered (Brown, 2015). Identity work, defined as activities of 'forming, repairing, maintaining, strengthening or revising' self-meanings (Alvesson and Willmott, 2002, p. 626), is shown to impact strategic change and even to have a disruptive influence (Beech and Johnson, 2005). Thus, by focusing on the interrelationship of role identity work and its impact on strategic change, this paper aims to address the bifold research question of how managerial role identity is triggered by and, in turn, influences strategy formation.

Drawing on a longitudinal analysis of a strategic change initiative at a German technology company, the paper uncovers the links between managerial role identity work and strategy formation. Interactive self-reports, an innovative approach to the self-report methods, of an

incoming managing director allow for narration (Ibarra and Barbulescu, 2010; Linde, 2008) and self-reflection on the latest events in discourse (Goffman, 1961; Manning, 2008), and thus, enable me to develop a process perspective on the managers' role identity work.

5.2 Theoretical Background

Strategy Formation, Managerial Intention and Identity

Strategy making is a complex social process requiring managers to deal with an uncertain future while at the same time requiring specificity in order to be able to commit resources towards desired ends (Burgelman, 1983; Floyd and Lane, 2000). Extant strategy research substantially differs in how to theorise the relationship between strategy, environment and individual intention, and thus identity (Child, 1972; Whittington, 1988).

Indeed, originating from an understanding of strategy as a deliberate choice of activities that aim for a fit of organisational structure and context (Drazin and van Ven, 1985; Hofer, 1975), the strategy process has been pictured as a linear development from the initial managerial intention to final implementation (Andrews, 1971; Ansoff, 1965; Chandler, 1969; Porter, 1996). Based on this, an organisation's strategy can be interpreted as "reflections of the values and cognitive bases" (Hambrick and Mason, 1984, p. 193), hence the intentions of its top management (Hutzschenreuter et al., 2020). However, with the objection that strategy is subjected to determining environmental contexts, research based on a resource-dependence or population-ecology perspective opposes the assumption of managerial impact. Here, strategy formation is portrayed as a necessary reaction to external forces, uncontrollable by individuals or at least limited in their influence (Hannan and Freeman, 1984; Pfeffer and Salancik, 1978).

Bridging this gap, Mintzberg and Waters (1985) considered strategy formation to involve two intertwined processes that are distinguished by the presence of managerial intent. Based on their definition of strategy as "a pattern in a stream of decisions", strategy formation is depicted as

an adaption of deliberate managerial choices to unpredicted emerging developments. This allows researchers to analyse the strategy process considering managerial intention as well as the organisational context. Consequently, it has been shown that strategy formation rarely corresponds to a purely rational decision-making process (Burgelman, 1983; Quinn, 1980; Romanelli and Tushman, 1994); it is rather described as a process of change directed by managerial intentions (Chia, 1994; Langley et al., 1995; Mintzberg and Waters, 1990). Given the impact of managerial intention on strategy formation, an important question is whom these intentions serve.

By guiding choices and actions, managerial intentions are assumed to drive strategic choices and enable the creation of new paths for the organisation (Hutzschenreuter et al., 2007) – or do managers create new paths for themselves? Based on our understanding of the embeddedness of managers in the social system of an organisation (Granovetter, 1985), managerial intention is assumed to naturally be in collective interest (Gibbs Jr., 2001). But what if collective intentions interfere with the intentions of decision-makers? Indeed, in their role, managers are expected to act in the organisational interest and promote the formation of new strategic intent to enhance organisational performance (Burgelman, 1983; Hamel and Prahalad, 1989). However, managerial behaviour is not only dependent on existing role expectations (Mantere, 2007). As knowledgeable agents, managers can follow their own agency, act contrary to their role expectations (Giddens, 1979) and deliberately transform and create the environment and expectations surrounding them – thus enact their role to their preferences (Fondas and Stewart, 1994; Perrow, 1986; Weick, 1969; Brown and Coupland, 2015). Consequently, a manager's preference about how they want to identify with their role impacts their intentions and, thus, strategy formation. Drawing on the distinction between managers as social actors and individuals, I raise the question of: What influence does managerial role identity have on their intentions, and thus strategy formation.

The Role of Managerial Identity

Talking about managers, we often repress thinking about these people as individuals, with their own identities and intentions for their lives. Given the perspective of organisations as representations of their managers (Hambrick and Mason, 1984), I argue that managerial role identity guides intention and hence plays a crucial role in forming an organisation's strategy.

Research on identity is extensive and diverse in its assumptions, yet there is consensus on the distinction between self and collective (Brown, 2019). In management and organisation science, identity-related issues are predominantly driven by a collective perspective (Miscenko and Day, 2015) drawing on organisational identity, which is defined as what is core, distinctive, and enduring about the character of an organisation for its members (Albert and Whetten, 1985). Yet, referring to identity as "the meanings that individuals attach reflexively to themselves" (Brown, 2015, p. 23), the notion of 'self' is also deeply embedded in an organisational context. Self-identities affect organisations in various forms. Personal, non-work identities (e.g., Ely et al., 2011) draw from individual biographies and experiences (Owens et al., 2010), while role identities as identities that people take on in their respective roles, represent work-related self-meanings (Caza et al., 2018; Dutton et al., 2010).

As roles symbolise the expected set of behaviour by a relevant audience (Floyd and Lane, 2010; Goffman, 1961; Katz and Kahn, 1978), individuals can take on different roles depending on their context (Mantere and Whittington, 2020). Particularly in an organisational context, expectations regarding the performance of operational tasks and the contribution to organisational outcomes are predefined and shared by its members (Anglin et al., 2022; Biddle, 1979; Merton, 1957). By being socialised into an organisation, individuals „acquire the social knowledge and skills necessary to assume an organisational role" (van Maanen and Schein, 1979, p. 211). However, as role identity refers to the definition of the self based upon the occupied role (Ashforth, 2000; Stryker and Burke, 2000), the process of socialisation is closely

linked to the possibility of role conflict (Biddle, 1986). In performing the expected set of behaviours, the individual may be confronted with the compatibility between its role-related and personal qualities and hence, the pressure of fitting into a new self-image (Goffman, 1961). Role conflicts can arouse feelings such as dissatisfaction with the role (Rizzo et al., 1970), anxiety or even decreasing commitment (Jackson and Schuler, 1985; Tubre and Collins, 2000), and cause reactions varying from an adjustment to the situation to role distancing, which refers to withdrawal by separating doing from being (Goffman, 1961; Hall, 1972; van de Vliert, 1981). Thus, organisations as settings where people have to take on different corporate personas, which might conflict with the self-meanings people attach to themselves in their private lives, are triggers of role conflicts (Watson, 2008).

These conflicts are especially present among managers. In their role, they are expected to represent the company externally and internally, they are the company's voice and face and play a key role in forming its strategy (Burgelman, 1983; Hamel and Prahalad, 1989). However, strategy formation and the inherent change of the organisational environment might interfere with peoples' role perceptions by requiring different skills or social norms (Ibarra, 1999; Pratt et al., 2006), thus raising tensions between role and individual identities – also for managers. Such situations of tension trigger identity work (Brown, 2015), which is characterised as the process of "forming, repairing, maintaining, strengthening or revising" self-meanings (Alvesson and Willmott, 2002, p. 626) and leads actors to interact with an organisation's strategy. On the one side, actors might be triggered to reinterpret or forget identity to align with strategic initiatives (Anteby and Molnár, 2012; Wenzel et al., 2020). On the other side, identity work has also been proven to have enabling, constraining, or even disruptive effects on strategy formation, e.g., by impeding shifts in routines or procedures intertwined with actors' identity but necessary for the implementation of the new strategy (Tripsas, 2009).

Given the impact of managers on strategy formation and their ability to enact their role to their preferences by the intentional initiation of opportunities to shape their role expectations (Fondas and Stewart, 1994), I argue that managerial identity work (1) guides managerial intentions and (2) plays a crucial role in forming an organisations' strategy by aiming to align it with their role identity. Taken together, what does it mean for strategy to develop from a source of conflicting identities? To answer this question, I uncover the links between a manager's role identity work, intentions and approach to strategy formation through real-time tracing of his identity work processes and strategic actions.

5.3 Methodology

This paper draws on a qualitative longitudinal process study (Langley, 1999; Yin, 2001). This approach is particularly appropriate to study issues of change and adaptation over time as it is the focus of this study to analyse the processes of role identity work and strategy formation (Balogun and Johnson, 2004; Langley et al., 2013). In the following, I describe the research setting, the data collection procedure, and the data analysis.

Research Context

This study is based around a German medium-sized mature family business in automation technology, henceforth called M&D. It focuses on one single individual in this company, the head of corporate development and future managing director, called Tim.

M&D originated as a spin-off from a global technology conglomerate by Tim's father Dominic and his then-colleague Michael 25 years ago. Since then, M&D has steadily grown to over 100 employees. The founders are still very much involved in daily operations as joint managing directors and take pride in the company’s family-like atmosphere. Both were planning to retire gradually for several years; however, as the company is highly dependent on their leadership,

these plans only recently gained momentum through the entry of Tim and the associated initiation of a generation change in 2018.

Tim actually never intended to enter M&D. After his doctorate, Tim founded a start-up to commercialise his research results. However, while advancing the start-up, Tim's private circumstances changed. In need of a stable income, Tim proposed to join the parental company, fulfilling the two founders' need for a successor to their retirement plans. He entered M&D first in the role 'Head of Corporate Development', but with the intent to take over as sole managing director. To page the firm for the future, Tim started a strategic change initiative at the beginning of 2020. The following will show the interconnected struggles of forming M&D's future strategy and finding his managerial identity.

Data Collection

The study analyses Tim's efforts to form M&D's future strategy and the formation of his managerial identity both retrospectively and in real time for over 15 months, as Tim's entry into the company already happened in April 2018. The data collection process started in March 2020 and concluded in July 2021. Due to the Covid-19 pandemic the start of the periodic interviews was postponed to June 2020. This paper draws on the following data sources (see Figure 3):

Interactive self-reports. The main data source of this study is, what I call, interactive self-reports. Interactive self-reports are periodic and unstructured one-to-one talks between the researcher and the informant, in this case, Tim, aiming to have a diary-like character. By paying attention not to guide but to encourage the conversation (e.g. “How was your week?”), the researcher allows the informant to narrate (Ibarra and Barbulescu, 2010; Linde, 2008) and *self-reflect* on the latest events in discourse (Goffman, 1961; Manning, 2008), which is particularly suited for role and identity-related topics. As role identity formation is referred to as ‘half narrational, half dramaturgical’ (Down and Reveley, 2009), interactive self-reports allow the informant to narrate, as well as the researcher to have a look at the ‘backstage’ (Goffman, 1959),

to get insights into the informant's thought-world (Rauch and Ansari, 2022). Thus, interactive self-reports add to the methodological toolbox of self-reports suited to analyse strategizing (Balogun et al., 2003).

This study builds on 36 interactive self-reports between Tim and the researcher. The interactive self-reports have been conducted per video at the end of each week, providing Tim with an opportunity for self-reflection on the week's events. The reports took between 15 and 45 min and have been transcribed verbatim.

Interview Data. To get a broader picture of Tim's strategic actions and role identity work, I further draw on one-to-one, in-depth semi-structured interviews. The interviews occurred quarterly with Tim and those organisational actors who have been regularly in direct contact with him, namely Dominic and Michael, as well as the heads of department. Depending on the pandemic's respective risk status, the interviews are conducted in person, but in some cases by video conference. The interviews involve questions about actors' positions and tenure, their involvement and affection by the strategic change initiative, and their perception of the change progress. In total, 36 interviews were conducted, all recorded and transcribed verbatim.

Documentary Evidence. Additional insights are generated by document analysis, including company records, web presence, organisation and workflow charts. In particular, the study will build upon four business plan documents, which Tim created within the data collection period. These kinds of documents help to recreate a timeline of events, changes in strategy, and self-portrayal. In total, 16 documents have been included in the analysis.

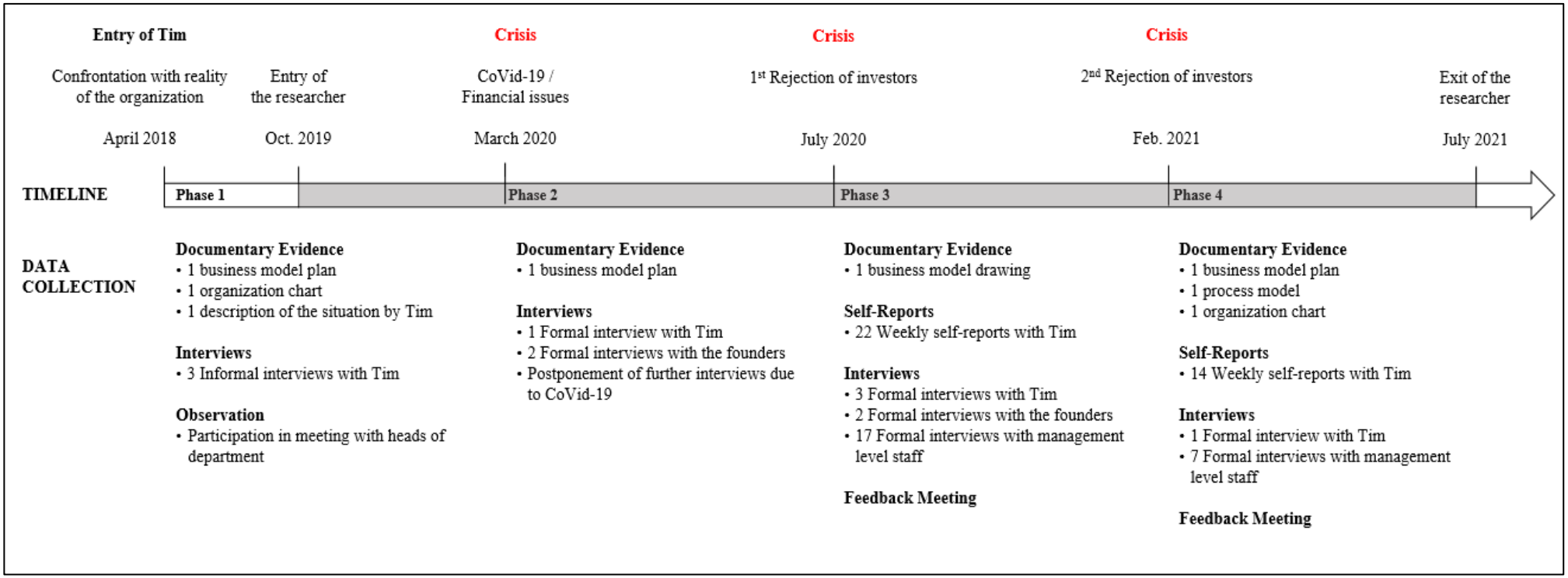

Figure 3 Data Collection and Timeline

Data Analysis

As this paper focuses on analysing the interplay of managerial identity work and strategy formation over time, I follow a process approach to data analysis (Langley, 1999). First, I created a chronological picture of key events and strategic directions which accompanied Tim's strategic change initiative. Due to the nature of the data collection method, I was able to reconstruct the strategy formation process in an especially detailed manner. I also included retrospective accounts and information about the near past that were a precursor to the events observed. I identified four phases through which the protagonist and the corporate strategy evolved in the process of strategic change. Phase 1 starts with the entry of Tim into the parental business. Phase 2 is heralded by the first big crisis Tim and the company had to face – the outbreak of the Covid-19 pandemic and resulting financial constraints on the company. The following period is, among other things, characterised by attempts to acquire financing; hence, phases 3 and 4 each begin with the rejection of investors and the resulting need for reorientation of the corporate strategy.

Second, I organised the data set to prepare for the analysis and coding of Tim's managerial identity work. This involved allocating data sources to phases 1 to 4. Here, not only the period of data collection was taken into consideration, but also retro- and prospective accounts about the company and the protagonist (Friesl et al., 2018; Weick, 1995).

Third, I started to identify role identity work processes in each phase. For that, I analysed the protagonist's narrative and behaviour regarding his managerial identity, as well as how other actors of the company referred to his role. Here, I allocated descriptive, first-order codes using respondent language (Gioia et al., 2013).

In a fourth iterative step, I compared those first-order codes – within and across phases – to aggregate them with broader theoretical concepts. Further, I analysed the relationship between the theoretical concepts to understand role identity work dynamics in the process of strategic

change. Supporting evidence for the coding process is provided separately in Tables 9-12. Finally, I collated role identity processes with previously identified strategic developments. Based on this analysis, I developed a process model captured in Figure 5.

5.4 Findings: Identity-centered Strategy Formation at M&D

This section presents a processual analysis of my findings based on the strategy formation at M&D. On the example of Tim, M&D's future managing director, I demonstrate the influence of managerial identity work on strategy formation. Hereby, I show how role identity work is triggered by and, in turn, influences strategy formation. Further, I point out the influence of fluid or stable states of role identity on strategy emergence and planning. Finally, I highlight the dynamics of role conflict, distancing and enactment leading to strategy formation.

Phase 1: First encounters

Clash of Role Expectations Joining M&D in April 2018, Tim systematically approached this orientation period by blocking the first six months to get to know the company and its staff. Based on his professional background as a start-up founder with a doctorate in mechanical engineering, Tim joined the parental company with a clear vision of how he could contribute to its success. In his role as 'Head of Corporate Development', Tim anticipated to engage in technologically advancing a well-performing business.

"[I expected to be responsible for technological development], to make sure that we develop technologically and structurally it should already work." (Tim)

However, Tim had to face the fact that his role at M&D would not be what he thought it would be, as the organisational structure and the expectations of its members on a manager's working practices didn't match his anticipations. Thus, Tim experienced a 'clash of role expectations'. See also Table 9.

Table 9 Supplementary Evidence Phase 1

Second-order codes	First-order codes	Phase 1
Clash of Role Expectations	*Expectations about the managerial role*	Tim has fixed expectation about the role of a manager
		"The management of the company is heedless" (Tim, 10/2019)
		"My great conviction is that [in this role] you have to focus on the essential things in terms of, in our case, technology development and not be busy micromanaging all day." (Tim, 06/2020)
		"I also know what an aluminium block looks like, but I have to be honest: I'm not interested in how a hole is drilled into it. That does not interest me at all. I have to expect that there is someone who knows how it works - as a symbolic example." (Tim, 06/2020)
	Assessment of the company	Tim gained an impression of the current situation of the M&D machinery
		"I was somehow caught up in the situation and got to know the things and thought to myself: Phew, I don't know if that's such a good thing to do. Is that how we approach things, really? I always thought the standard would be different. Then an implicit assessment has emerged." (Tim, 06/2020)
		"The problem is that on the other hand, structurally and perhaps also in terms of the competence of the department heads, we are not positioned in such a way that we can compensate for [the retirement of the founders]." (Tim, 06/2020)
	Assessment of working practices	Tim gained an impression of the working practices at M&D machinery
		"We also have this conflict between the younger managers […] and the managers who have been there from the beginning. Those who have been with the company from the beginning are very used to doing things the way they have always done, following the founders' directions. The younger ones, they provide input to me. There are these two camps that often emerge, and it is difficult to bring forward new ideas." (Tim, 6/2020)
		"The problem is that you have to get the older employees who have been with us for a long time, who have become entrenched somewhere, and you have to take them along. That happens through regular meetings, events, information rounds and things like that." (Michael, 06/2020)
Affiliative Distancing	*Distancing from role models*	Tim is questioning the methods of operating of the two founders
		"[We] have this jour-fixe with the heads of department. [There are always] topics coming up that we have already discussed, but which are then presented differently by one of the founders. Of course, I have to or would like to correct them. […] I think [the employees] notice that there are sometimes difficulties between me and [the founders], if I see things differently." (Tim, 06/2020)
		"That is the biggest problem, in theory. In the meetings, there is great understanding, but then in the implementation I think it is very difficult for [the founders] to understand what this really means and to let go of the mechanisms that have built up in them over the last 25 years." (Tim, 06/2020)
	Addressing identity ambiguity	Tim is musing about his individual needs in role
		"I actually always felt the need not to deal with the content-related things at all." (Tim, 06/2020)
		"[It's] an emotional loose cannon, because there are a lot of subconscious needs to act oneself out. It is still a father-child situation. I think, as a parent, you always want the best for your children anyway. But if you are convinced that what is best for the children is not what is currently the way, then [there is a potential conflict]." (Tim, 06/2020)

The history of M&D is marked by its unintended growth. Founded to offer better technology solutions, the former two-person business grew with steadily increasing orders. Dominic, co-founder of M&D and Tim's father, addressed the company's path as "*we never planned to grow, it just happened"*. However, relying mainly upon a few clients from the same industry as *"there were years in which 80 per cent of the turnover was attributable to one customer"*, the company was vulnerable to market changes and increasing competition. Thus, assuming to enter a thriving company, Tim quickly became aware that the actual situation of the company differed from his expectations:

> *"The problem was that they never realised what it means to develop structurally. […] [The founders] see things through a different lens because of emotionality and vanity. […] I didn't know the actual situation of the company. My father portrayed it more positively than it is."*

However, not only the structural problems of the company were an unpleasant realisation for Tim, the working practices of the employees and managers did not meet his expectations either. Due to the lack of structures, the day-to-day business at M&D is marked by a high operational presence of the recent managers, which resulted in a high reliance of the workforce on managerial guidance. Tim comments on this particular approach to management as:

> *"There's a quality problem with staff, maybe they just can't do it any better. However, the managing director performs this control function, and this should actually be done by others".*

Based on his assumption of being primarily concerned with the technological advancement of the company, the foreseeing of his future occupation led Tim to experience an inner conflict and frustration about the actual working practices of a manager at M&D:

> *"It's a lot of frustration because I should focus on value creation and the company's raison d'être, hence the technological components. The [operational management] is also*

essential, but if that's the main task, no time is left for [the technological components]. I'm often in a strong conflict."

Being overtaken by M&D's reality, Tim was facing a 'clash of role expectations'; the resulting uncertainty about his role in the company was very much at the centre of his identity work.

Affiliative Distancing Trying to cope with his discontent, Tim started to actively distance himself from the role models in the company by addressing their different approaches on how to exercise the role of a manager:

"A source of conflict is that my father says: 'That's just the way it is. You have to push people all the time, control them ... People simply are the way they are.' I just don't agree - completely the opposite".

This dissociation, or 'affiliative distancing', quickly developed into action. Tim started to propose ideas on how to change the company and managerial working practices to the founders. Dominic also witnessed their different interpretations of the managerial role:

"My son joined the business with the 'spirit of the new generation' and has completely different ideas. […] Two generations collide, one is tired, and the other one is full of energy."

For Tim, however, distancing himself from this role affiliation was of more importance than just his personal attitude towards the working practices of a manager at M&D. Being engaged in exploring technological issues for his whole life, from writing his doctoral thesis to founding a start-up focused on clean technology, Tim attributes his affinity to technology to his identity. The prospect of spending his career in operational management forced Tim to acknowledge his role conflict:

"I'm afraid that what I've done will no longer be relevant and that there will be a loss of identity. […] I do enjoy [M&D] to a certain extent, […] but not as a primary life task. Moreover, there is my start-up project, which is my area of expertise […]."

Strategic outcomes of Phase 1: Identity-triggered Strategic Planning

As a result of the managerial identity work, Tim started planning a strategic initiative called 'Concept for Future'. In a retrospective account, Tim acknowledged that the development of the strategic initiative was triggered by his role identity struggles:

> *"I noticed that it is important for me to deal with technical things; it's what gives me the most energy. Hence, I started planning the 'Concept for Future'."*

By introducing the strategic initiative, Tim exploited his ability to transform the environment and expectations surrounding him and thus enact a role to his preferences. Thenceforth, Tim took the strategic lead. By defining M&D's future strategic goals, formulating the business plan, and allocating his time and company resources towards the 'Concept for Future', Tim committed to his role in the company. This role commitment was widely noticed and accepted by other organisational actors:

> *"[Tim has] a clear idea of how things should be. He got a complete picture of the company […] I believe that he is the driving force now." (Head of Department A)*

Tim's strategic initiative was formalised in a business plan presented to the researcher and department heads at the beginning of March 2020. He explained in detail the objectives and actions to be taken, focusing on 'increasing the operational efficiency, 'professionalisation of organisational structures' and the 'development of M&D's business model'. Further to addressing M&D's improvable features, he also included 'specialisation in clean-technology production', his personal area of expertise, into the corporate strategy as a prospect area to enter. See Figure 4 for more information.

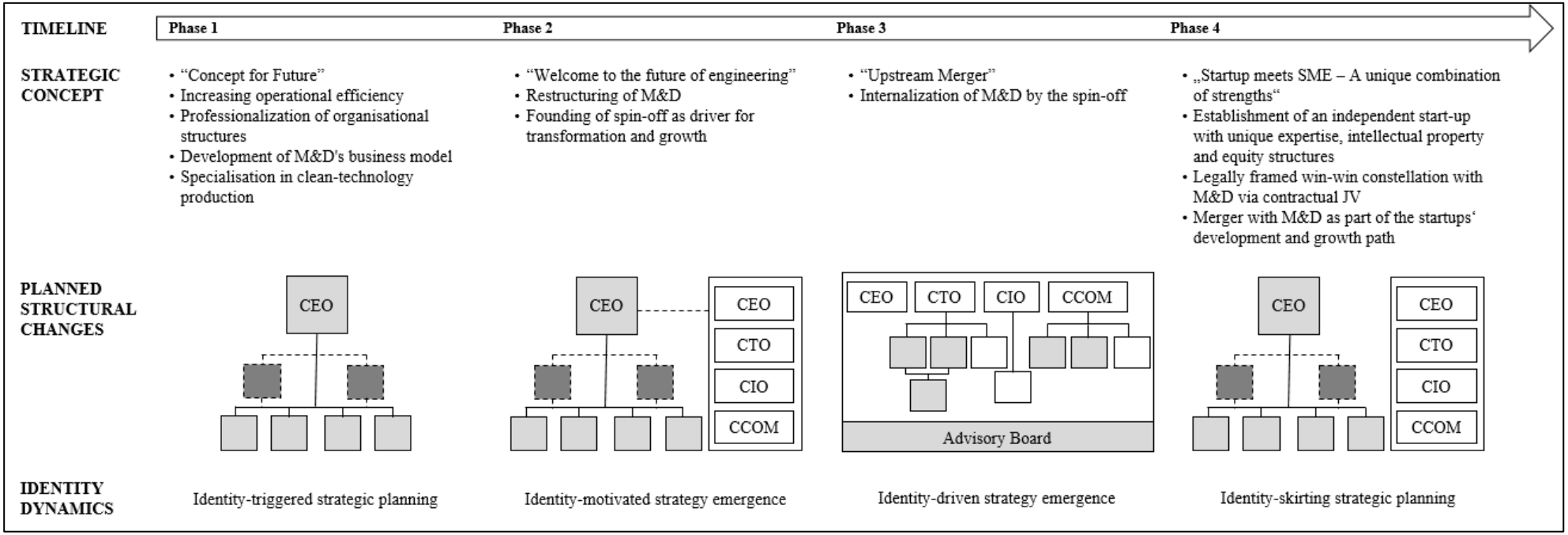

Figure 4 Evolution of Strategic Concepts at M&D

Phase 2: Unpredictable challenges

The beginning of 2020 was overshadowed by the outbreak of the Covid-19 pandemic, and only one week after the presentation of Tim's business plan, a lockdown was imposed in Germany. The consequences of the pandemic were rapidly apparent for M&D. Due to the cancellation of trade fairs, the company missed opportunities to acquire new deals, and regular customers were cautious about placing orders. From March on, the company faced a critical financial situation, had to take out loans and introduced furlough.

Role breakdown Facing the rapidly deteriorating financial situation of M&D, Tim was forced to scrutinise his strategic approach. However, as the strategic initiative formed the basis of the role Tim was willing to commit to, its termination led to a 'role breakdown'. Tim now had to adjust his plans and was reflecting on his personal abilities and those required for the expected role. Further evidence see Table 10.

The outbreak of the pandemic led to the postponement of several aspects of Tim's business plan. While the strategic initiative previously focused on the structural problems of the organisation, M&D now has to deal with the loss of contracts and its financial consequences.

> *"There will be a corresponding delay, which means that we are in this crisis with these structural problems. This does not help to deal efficiently with all the issues in the crisis."*

Moreover, this tense situation highlighted middle management's dependence on managerial guidance. In need of support himself, Tim was confronted with his employees' difficulties in implementing instructions, especially regarding autonomous actions:

> *"The employees' ability to operate independently is not as it should be. That is very troublesome in this context […]. We have the classic change management problem, for some reason the seriousness of the current situation has not been yet understood by the employees. That is very burdensome to a certain degree."*

Table 10 Supplementary Evidence Phase 2

Second-order codes	First-order codes	Phase 2
Role breakdown	*Reflection on personal abilities in role*	Tim started pondering his personal abilities in the committed role
		"[I ask myself, if] the transformation of the mentality of our department heads, from instruction-oriented execution to acting on one's own initiative and taking responsibility, [is possible]. I think this is a paradoxical situation for the employees, because this was never desired, so to speak, to put it bluntly, and now exactly the opposite is required. That's my big question: is it possible at all. Is it possible to change 15 years of learned behaviour? Am I the right person to introduce it? They've all known me since I was 10 years old." (Tim, 07/2020)
		"[It] always comes down to the intermediate level. The big advantage is that it doesn't exist yet and it will create a bit of a barrier. The direct reference persons or leaders, at the moment, are people who knew me as a child. It's just that they don't really connect to me now in that sense." (Tim, 07/2020)
		"I can interact with [with the younger and new employees at the company]. I also enjoy strategic things, but also technical things in terms of content. […] I think in the end it is not possible [for me to lead the older generation through the transformation] if there are too many operational points of contact." (Tim, 07/2020)
	Adjustment of action plan	Given the constraints of the pandemic, Tim was forced to adjust previous plans
		"Without the pandemic, we would ideally already have reached the point where we would have started or already have been successful with the acquisition of management personnel. As a big milestone for 2020, we would have finalised the organisational development, the digitalisation with an ERP system, and the process optimisation to being able to fully concentrate on the content-related topics from 2021 on. […] An appropriate team will take care of the various topics independently, so I can focus myself on the future-oriented content topics. We have already postponed it to 2021." (Tim, 07/2020)
		"I am very confident because we actually had the chance that it was already difficult for us in advance and we have dealt with it, prepared it in detail and are already implementing it, are actually in a position where we are well prepared for everything, for the time after Corona." (Tim, 06/2020)
		"At the moment we are not yet [hiring] because it is simply difficult to finance the search due to the liquidity situation, and then also in terms of wage costs we are at a point where we have to put it on hold at the moment with the current order situation." (Tim, 07/2020)
Aspirational Distancing	*Introduction of company spin-off*	Tim expands his strategic change initiative by founding a technology spin-off
		"The time frame would be as early as Q4 of this year, to start doing that [...] It's always a financing issue. Apart from that, everything is actually prepared. The unknown is the financing." (Tim, 07/2020)
		"The objective is to handle [M&D and the spin-off] separately. The company now continues to focus on craftsmanship and practicality and should emphasise its raison d'être and unique positions. I think that the existing streams are rather too heterogeneous and that different worlds collide, and then perhaps also get in the way of each other. […] In any case, we would ideally handle this separately, but if we bring it together, we would not draw any operational lines in the organisational chart, but only staff lines or advisory or knowledge provision lines of this kind." (Tim, 07/2020)

	"It's still very confidential and only concerns a few people. We would start with a team of five or six people and then only ask one or two others if they can imagine joining us, if we are in need for competences." (Tim, 07/2020)
Elaboration of funding strategy	Tim is elaborating a funding strategy to implement his plans and secure the company's liquidity
	"We had our first contact with financiers and received a rejection. We were a bit frustrated, but not discouraged. The question is whether we are good strategically positioned, because we couldn't talk to them directly. Instead, it was done through a management consultant." (Tim, 07/2020)
	"[The contact to investors] was through our management consultancy. They have another department internally that does this and circulates it and there was positive feedback quite quickly." (Tim, 07/2020)
	"We have also recently completed a business plan and have submitted it to the relevant bodies, waiting for feedback." (Tim, 07/2020)
Reflection on personal strengths and values in role	Tim makes decisions about corporate strategy that are in line with his own strengths and values
	"I think we have to make a dynamic work culture the essential objective. I think the success of the company is measurable by the degree of fun of the people involved […] Actually, my goal should be to eliminate this work mentality among the employees. […] It's the greatest wealth that you generally have in life and I think that if you as a leader also give that to your employees." (Tim, 07/2020)
	"Of course, people all have their own lives, pay off houses and have family lives. The actions that I take naturally have a direct impact on them. I have to make some compromises, because otherwise I won't be able to get out all day and worry about what will happen if it doesn't work out and this will limit my flexibility." (Tim, 07/2020)
	"I thought to myself: if you have to, go 100%. Otherwise, it will be difficult because you have poor solutions. […] I think we have to make use of the situation, the opportunity, and implement it with great courage and risk awareness. Because otherwise I would be giving up too much of the ability to act. The conservative approach would be giving up too much of the decision-making power. In the existing business model, we could continue and expand the application on a request basis, but I personally think that this is not the right way." (Tim, 07/2020)
Creation of an opportunity for self-realisation	Tim engages in founding a company spin-off to occupy himself with what he is interested in
	"I have looked at these three terms: CTO, CEO, COO. In theory, the ideal, if you have a COO who takes care of everything […] in theory, we even have the chance to do that." (Tim, 06/2020)
	"The big learning effect was really just to do it the way you think is right. Do not be satisfied with compromises and then the way you need will emerge. That's how we do it now, or that's how I thought about doing it." (Tim, 07/2020)
	"As my sense of identity more or less dictates, ideally [I see myself] in the technology leadership." (Tim, 06/2020)
	"We are working on our future projects. I spend a lot of time at the moment to take care of that and have the primary focus on it. That's fun for me and you also feel that something is progressing." (Tim, 07/2020)

Facing the steadily deteriorating situation and increasing burden, Tim experienced what I call a 'role breakdown'. He began to question his aptitude for the role of a manager, at least for the kind of manager his employees needed. His doubts concerned both his role as a successor in the family business, as well as his suitability for the way of working at M&D:

> *"Many knew me as a child. It takes time and only works through successive demonstrations of appropriate progress. There is still a great deal of scepticism. These direct operational contact points will not work. I have no background in project business and I understand when people say: he has no idea. That's not my strength, doing project management."*

Aspirational Distancing At the sight of the troubles at M&D and the breakdown of his role identity, Tim started to distance himself from prior managerial objectives and values. This 'aspirational distancing' is reflected in Tim's adjustment of the strategic initiative, which included a shift of his focus towards his individual interests, the foundation of a spin-off and the elaboration of a funding strategy.

Reacting to the limited abilities to proceed with his strategic initiative at M&D, Tim decided to expand his scope by creating a spin-off based on an aspect of the previous business plan. The spin-off now centres on 'specialisation in clean-technology production', Tim's area of expertise. By not embedding the spin-off into M&D, Tim covered his back in case of the financial decline of M&D while being able to promote his aspirations:

> *"[The companies] should be able to exist independently. That means that both have their organisational structure, which could be consolidated. However, they should be handled separately. […] The ideal case would be that [M&D] is the order recipient of the [spin-off]."*

Due to his role breakdown, Tim found himself in a situation of role fluidity. The pandemic and the termination of the strategic initiative left Tim and the members of the organisation in a state of insecurity, not knowing what to expect from his role. By creating the technology-

oriented company spin-off, Tim was able to occupy himself with topics within his comfort zone and enact his role according to his individual identity. The spin-off, therefore, became an escape from the disliked management tasks and an opportunity for self-realisation:

> *"[My role in the spin-off will be] as my sense of identity dictates - in technology leadership […] I have dealt with these three terms: CTO, CEO, and COO. In theory, the ideal is having a COO who takes charge of operations. We even have the chance to do that."*

Founding a spin-off amidst a company crisis was a risky undertaking, possibly influencing the employees' perception of M&D, their motivation, and loyalty. Tim was aware of this endangerment. Trying to be careful *"to not make it appear that [he] was now 'starving' the other company"*, he kept the spin-off a secret and only privy to as many people as possible. Confronted with the risks his new change initiative imposed on M&D, Tim relied on past experiences to justify his path:

> "*In the doctorate, you don't have many opportunities to try something out. […] You set the risk high initially, then start running, and a path will emerge. […] Of course, there was no direct existential responsibility, but a financial project success was at risk […]."*

Nonetheless, both companies needed external financial resources. Tim reached out to a potential investor and focused on elaborating a funding strategy:

> *"One or two opportunities from my research project could be already used. That's why I'm quite focused […] on development work and technical work. We have an appointment [with an investor] to present the elements of our 'Concept for Future' on a business model and technical level."*

Strategic outcomes of Phase 2: Identity-motivated strategy emergence

"That's why we're doing a spin-off now so that I can get out of here." (Tim, 07/2020)

The confrontation with external and internal obstacles to his strategic initiative and the situation of fluidity Tim experienced within the role to which he had committed led to the emergence of

a new strategy throughout Phase 2. This new strategy centred on the foundation of a company spin-off, allowing Tim to escape his role commitment at M&D. He now could enact the role towards his preferences within the context of the spin-off without committing to a role within M&D.

In preparation for his appointment with a potential investor, Tim created a new business plan called *'welcome to the future of engineering'*. His new concept is described *as 'containing growth impulses and the reorganisation of M&D' and 'innovative technology concept for the founding of a new start-up company'*. In the further course of the document, separate business plans containing information about the product, target market, business model and objectives for the next four years are presented. The document closes with the words: "*[The companies] can stand alone but are unbeatable together!*"

Phase 3: Going for broke

Tim had high hopes for funding from the investor: *"the institution is predestined for us […] if you look at the website, we should fit exactly into the target group."* Yet, his business plan was rejected. Tim had to reconsider his options, as the implications of the pandemic were still present, and its end wasn't foreseeable. Both M&D and the spin-off required funding to keep operating; however, there was no consensus among the founders and Tim on how to proceed:

"[M&D] is very conservative regarding private investors – I personally am not."

Role appropriation Confronted with the stagnant developments at M&D and the conservative attitude of the founders, Tim took over the management lead and appropriated the managerial role according to his own agenda (see supplementary evidence in Table 11). Determined to follow his aspirations, Tim paved the way for the realisation of the spin-off. He introduced a strict separation between M&D and the spin-off, as well as his areas of responsibility and those of the founders:

"I have the responsibility for future issues, both strategic and content-related. The founders will take over the operational management tasks. We will only have interface consultations."

By surrendering the operational management of M&D to Dominic and Michael, Tim was able to realise his ideal of a managerial role – solely focusing on strategy and technology issues.

"I don't consider my role to be active in the operational management. My conviction is that this way you give up the goal of operational autonomy of your staff. You might provide solutions here and there in the short term, but it does not solve the basic problem."

Tim's appropriation of the managerial role was noticeable throughout M&D. On the one side, he took the managerial lead and asserted his strategic direction, which included the need for funding through a private investor.

"[I convinced] the founders that if we succeed in implementing our new strategy, it will change not only our business but also the industry in general."

On the other side, he embraced his own management style – promoting autonomous actions and introducing innovative working practices while leveraging the working force of M&D to forward the development of the spin-off.

"I tried to motivate the team and to show them the potential they have themselves. […] It was interactive, everyone got time to speak. It was a pleasant approach with flipcharts and post-it, so creative thinking methods."

Attentional Distancing Tim's appropriation of a strategic management perspective went hand in hand with his shift of attention from M&D to the spin-off. By surrendering the operational management of M&D to its founders, Tim was able to prioritise the spin-off and hence shift his attention towards his aspirations:

"I tried to position and develop myself in such a way that I am generally no longer influenced by everyday business."

Table 11 Supplementary Evidence Phase 3

Second-order codes	First-order codes	Phase 3
Role appropriation	*Managerial identity as guiding principle*	Tim legitimises his actions by referring to his authentic managerial identity
		"I think it is very important to focus on the technical development and on an overriding guiding goal than to consider the existing structures and the existing everyday operations as the main task. Because the problem is, if you get to grips with that, then you haven't done anything at all with the other issues that are ultimately relevant to the existence and future or are decisive. At the end of the day, my impression and our feeling is that we have to move forward radically and make progress." (Tim, 09/2020)
		"I wouldn't even want to go home. […] I think that when people are shown what is possible, it's not about the annoyance of having to do something, it actually creates this intrinsic desire to go in that direction, which also brings a quality of life with it. When you can work on something, you really take it home with you in a positive way. People always talk about not taking the work home with them. But why not, if it fulfils you? I think that's where the best ideas come from." (Tim, 10/2020)
		"We are currently in a very harmonious state of our strategy, a continuous evolution, planning and strategy, coupled with corresponding progress at the content level." (Tim, 12/2020)
		"You can't get involved in every project and start micromanaging again, that's the wrong way. […] It's always frustrating, because these are things that shouldn't be in my area of responsibility." (Tim, 01/2021)
	Taking the management lead	Tim convinced the founders of his management approach
		"My father wants to go down that path. He has realised in the meantime that we have to move forward very vehemently, because otherwise it will be difficult." (Tim, 10/2020)
		"The managing directors will now continue to do the operational management [at M&D]. The established changes in the organisational structure have been set in motion take effect and to continue successively. The basic idea is to take the technological step, to do it on a small scale, in a small core, and then, from a legal point of view, to carry it out through a spin-off, to focus on it, to let it flourish in the market, and then to generate volume, so to speak, to pull the existing company along." (Tim, 09/2020)
	Individual management style	Tim introduces innovative working practices at M&D's to forward the development of the spin-off
		"[Concerning] our prototype development, we have now planned to do a three-week sprint. It's free, so whoever wants to can join in, and whoever doesn't want to, should work reduced hours. There are no consequences in this context. [It's to] get out of this daily routine." (Tim, 10/2020)
		"We took 2 days to really illuminate this very intensively […] It was interactive, we applied a design thinking approach […] This is done very interactively with various methods to generate innovations and to leave thinking patterns behind." (Tim, 10/2020)
		"There's a point where you have to say we cannot take everyone with us and have understanding for the difficulty of people that people have to change and take on different roles. […] In principle, of course, the idea is to avoid this. I think there is now an understanding, especially in certain areas, that this is also a legitimate tool and I think that is also a liberating thing." (Tim, 10/2020)

Attentional Distancing	*Prioritisation of the spin-off*	Tim shifts his full focus towards the spin-off
		"A lot of day-to-day business – we continue to develop our prototype" (Tim, 08/2020)
		"The spin-off is an essential development anchor that will positively influence the future, which is why it is the big priority for me." (Tim, 09/2020)
		"The focus is fully on the spin-off, the technological development, because this is simply also seen as a driving force for organisational development." (Tim, 09/2020)
	Withdrawing from M&D	Tim distances himself from daily business at M&D
		"Personally, I only have a certain capacity to discuss things several times. It's not productive for me to discuss the issues again. To work out the solution every fortnight and come out at the same point. That's also very tedious and that also affects my own sense of motivation, etc." (Tim, 10/2020)
		"It's really frustrating, because you're confronted with [operational topics] again. You have to create a balance. I think it's okay to withdraw from it. The solution will not be present yourself and working out the solution, but creating a system in which the solution creates itself. This is possibly a weakness of me, more presence is needed." (Tim, 12/2020)
		"You have to decouple, you are allowed to decouple. It's important to understand that "allowed", because it justifies everything. You have to value yourself in order not to get caught up in [it]. I think you quickly get into such a vortex of doggedness." (Tim, 12/2020)
		"I have noticed that I cannot bear the total responsibility for everything due to health aspects. I can only achieve what is possible within the current framework. Anything else needs mental and emotional separation. Otherwise, I can't do it in the long term." (Tim, 01/2021)
		"It's a question of how long you can keep it up and for what. This unproductive coordinating, talking, convincing, managing […] I don't know who finds that desirable, but that's very energy-intensive for me." (Tim, 01/2021)

Tim's shift of focus becomes particularly evident regarding his description of a typical working day. Hereby, the restriction of his exposure to M&D-related topics to two weekly appointments is noteworthy.

> *"I do the same thing every morning […]. I discuss the situation with a focus on the spin-off and the technological development topics. The organisational tasks at [M&D] and the strategic tasks are anchored via regular meetings on Mondays and Wednesdays. […] The rest is entirely blocked for topics that are relevant for the future."*

Even though this attentional distancing was a consequence of the spin-off at first, Tim revealed other, more personal, reasons for his withdrawing from M&D. As we can retrace, Tim was struggling with his role, the management and working practices at M&D since his entrance into the company – finding himself in an identity fluidity. Being steadily confronted with stagnant developments and the inability to self-realisation, Tim increasingly developed a personal need to withdraw from M&D to protect his mental health.

> *"I'm now withdrawing from these operational things, which are tedious and need a lot of repetition. […] I prefer to exercise certain self-protection. Meetings like this are always very restrictive afterwards."*

Strategic outcomes of Phase 3: Identity-driven strategy emergence

Phase 3 is centred around Tim appropriating the leading role at M&D and the resulting shift of strategic focus on the company spin-off. This dynamic led to a radicalisation of the emerging strategy. Contrary to what was planned at the end of the second phase, the spin-off would not only cooperate with M&D but take precedent by taking over the parental company in the next year. This development of the strategic initiative is directly traceable to Tim's role identity. The acquisition of M&D presents a pivotal expression of his role appropriation in the spin-off while refraining from M&D:

"I started it, not M&D but me, because of my ambition to build up a new company that plays a leading role in the field of future-relevant energies and technologies."

Tim's increasing awareness of the direct impact of the managerial role and the formation of the organisational strategy was observable in this period. He immediately linked his action to his role identity while legitimising his strategic path:

"Every CEO […] has to do what he can best. That is where you generate the most energy. […] You can try to pursue extrinsic images or constellations, forgetting that there is no intrinsic compatibility […] It will not work. I can only bring what I can imagine. […] It's not possible to represent things I don't stand for."

Further, Tim, who now changed his role description to 'Takeover Founder', expressed his role awareness by specifying his future occupation in the new company. Even though he still will take on the role of the CEO, he denies to occupy himself with the role's typical tasks. Instead, he sees himself, pursuant to his aspirations, focusing on technological development:

"I won't be able to perform this classic management role. I rather focus on product architecture, technology directions, general company structure and strategy, but handing over the operational tasks."

Hence, the strategic outcome of phase 3 represents an identity-driven strategy emergence.

Phase 4: Realisation

Tim’s emerging strategy was based on the premise of funding from a new investor. Despite a high level of interest and several rounds of negotiations, the investor decided not to commit for the time being. This decision was explained by the ambiguous link between the two companies with regard to ownership structures, M&D’s financial situation and intellectual property issues. It became evident from the investor meetings that the problems at M&D need to be solved

before any further steps towards spin-off are possible. Supplementary Evidence is presented in Table 12.

Clash of Role Realities Facing another rejection of his business plan, Tim finally had to realise that his strategy could not be pursued any further:

> *"I realised that it is rather unrealistic [to go further with the spin-off]. We have now reached the point to 'put it on hold'. [M&D] has to be done first."*

As a consequence, Tim had to admit that his engagement at M&D was a necessary prerequisite for his personal aspirations and that his withdrawal hindered organisational development. Thus, Tim was facing a 'Clash of Role Realities'. Contrary to the developments of the previous phases, Tim accepted that he had to shift his attention to the parental company, trying to advance it for at least six months. The developments at the spin-off have been paused for the time being. Eventually, Tim became aware of the need for him to become more involved in the company:

> "*It depends on me. I have to establish more structure and represent it in a disciplined way. That's my own fault. It is a partly self-inflicted situation and necessary to fight one's way out of it."*

Table 12 Supplementary Evidence Phase 4

Second-order codes	First-order codes	Phase 4
Clash of Role Realities	*Focus on M&D organisational structures*	Tim shifts his focus to the needs of M&D
		"We decided that we would focus on getting a grip on our entire organisational process over the next three months. We want to take another step towards digitalisation and then complete that and then concentrate on the content-related things in the future. That means, above all, establishing the organisational situation." (Tim, 03/2021)
		"We are taking more and more steps to build up our organisational structure; we also had a staff meeting yesterday where we presented the relevant information, which was apparently also very positively received. Now we just have to implement it." (Tim, 04/2021)
		"I put more emphasis on the basic work, not so much on expansion or some kind of growth financing models. That should be the focus […] at the end of next year." (Tim, 06/2021)
		"To define all these organisational and responsibility things, as shown in this html case, is tedious. But you have to go through it and then it's done." (Tim, 06/2021)
	Separation of spin off and existing company	Tim decides to put the spin off 'on hold'
		"I think there can certainly be a legal relationship, but not a substantive relationship in the context that the spin-off will be integrated into [M&D]. This integration will be reduced for the time being." (Tim, 06/2021)
		"We will continue to pursue the spin-off. However, it has become more independent, less in this M&D context. We want call it M&D 4.0 anymore; we are still looking for names. It should be clearly understood as a new company." (Tim, 06/2021)
	Pressure of obligations	Tim addresses pressure due to conflicting intentions
		"If we say that we are setting up a new company, it has corresponding growth targets […] There are a lot of personal and also company-relevant expectations […] That is actually a construct where you either achieve it or there are many unhappy people. […] That's what I mean by the pressure of obligation to then pursue this goal and no longer be flexible. (Tim, 07/2021)
		Also on a personal level, I have noticed that it is essential to always have this plan or this emergency button. No matter how much responsibility you take on, if you say 'I don't want to do it anymore' – it has to be okay. Otherwise, it's a prison, a mental prison […] if the structure is such that it is somehow unspeakable, then it feels like a prison. […] That is very important in my opinion, for me personally, and I think for every human being in general. No matter what kind of supposed responsibility you have. In the end, you are responsible for yourself." (Tim, 07/2021)
Affective Distancing	*Personal bias behind the spin-off*	Tim admits personal bias as motivation for the spin off
		"I think that was also a good realisation towards myself. There was a lot of personal bias to somehow realising one's own needs. […] This is the right decision for me to make; to decouple." (Tim, 07/2021)
		"It's difficult to say in advance, we are not yet at the point where we can evaluate it. You can call it wishful thinking. We can't explicitly include that as a point in a business plan or in a strategic evolution plan for the company." (Tim, 07/2021)

	Reluctance to involvement	Tim expresses his reluctance towards his required involvement "I can't understand it, but I think there are people who enjoy organising projects somehow. […] It makes more sense to bring someone on board who then tells us or me how to do it best. Not the other way round that I painstakingly acquire it […] and my own things […] what I could do better, fall by the wayside." (Tim, 03/2021) "Restructuring and these things are irrelevant in the long term. These things weigh heavily on me and that is exactly what I did not want. I consider this extremely dangerous. You can no longer look left and right, because of these operational burdens, bank appointments, talking to potential employees […] That prevents you from taking further steps in other areas." (Tim, 04/2021) "[We still have] engineering and development issues which have completely fallen by the wayside. This is difficult for me, because these are topics that can fundamental to ensure our raison d'être of the future. It is difficult to make things work that are actually based in the past in order to go into the future." (Tim, 06/2021) "I would have liked to have brought things forward more quickly. There were interferences with some meetings that took longer and were not planned. Topics that I have not had on my screen. That was tedious; it may feel a bit more frustrating than it is." (Tim, 03/2021)
	Emotional exhaustion	Tim expresses his exhaustion about his involvement at M&D "All these different ways of thinking that are necessary – […] project management and staff, motivation and communication methods, that's a completely different way of thinking than making strategic decisions. […] Jumping back and forth between these different thinking requirements is what is enormously exhausting." (Tim, 03/2021) "Everything was quite turbulent last week, administratively and organisationally, very intensive. I have a problem with the absorption of meetings and organisational unannounced matters. The substantive issues make little or no progress." (Tim, 03/2021) "The organisational chaos, the lack of positions makes everything more difficult and slows everything down. […] We could be further along, but these irrelevant issues always hold us up. It is very critical for me again, also from the frustration level, because at the end of the day it is not my role to clear up old burdens." (Tim, 03/2021)

Aiming to establish operational autonomy at M&D, and thus being able to revive the spin-off, Tim started to engage himself in the professionalisation of organisational structures at M&D: *"We define the organisational chart and the structures behind it by the beginning of June. Subsequently, the final start of operational autonomy is dated for September."* This shift of attention also became apparent through Tim's description of a typical working day. Compared to his daily routine in phase 3, in which he fully focused on the development of the spin-off, a shift of attention towards M&D is evident.

> *"I have one day primarily blocked for [staff meetings]. We have a controlling and a corporate strategy meeting once a week. There's a technology round with technical topics every fortnight and I have 1:1 meetings, but only two of them."*

Affective Distancing The cancellation of his strategic ambition was difficult for Tim to cope with and led him to experience emotional conflict and exhaustion:

> *"[Working on M&D's structural problems] is difficult for me. […] This dichotomy, this emotional conflict, that it is exhausting in the long run."*

Tim was torn between head and heart – being stuck with his identity-driven aspirations he still knew he had to submit to the managerial role at M&D:

> *"It is extremely challenging to reconcile these two worlds. It's challenging to the mental capacity segmentation."*

In order for Tim to be able to submit to the requirements of the managerial role at M&D despite his emotional conflict, he started to distance himself affectively. This affective distancing is, on the one side, expressed by the dissolution of his role commitment at M&D. Recognising and emphasising the possibility to leave the parental company presents a way for Tim to handle the burdening pressure of obligations.

> *"[The separation of the companies] relaxes the situation for everyone involved. […] I can play my role here at M&D some years…afterwards, it should be valid to leave. I found that*

very relaxing, because several scenarios are possible now. The company can hire an external managing director, or we can merge the companies […]."

On the other side, despite the realisation of his role reality, Tim still directly insisted to his differing role identity: *"My role is to look into the future. The role of the CEO has to redefine itself to create transformation".* Thus, separating his actions from his affections, Tim kept behaving according to his reality of role identity and related aspirations:

"Full focus on M&D is not something I can offer in the long run, it is not compatible with my overarching goals."

Strategic outcomes of Phase 4: Identity-Skirting Strategy Planning

Phase 4 represents a turnaround and tie-up to the strategic planning of phase 1. While phases 2 and 3 were marked by a fluid situation of role identity and its influence on strategy formation, phase 4 is driven by Tim's role submission and discernment of managerial responsibilities. The identity work process of 'role submission' paved the way for bypassing the previous identity-centred strategy formation and enabled the shift of strategic focus from the spin-off towards M&D.

In a retrospective account, Tim became aware of the influence his role identity had on the strategy formation process by acknowledging personal bias as a driver of previous decisions:

"I took this explicit connection out. [The companies] are two entities that can be legally connected, but operationally there was too much personal bias in this strategic decision."

Even though Tim acknowledged the need to submit to his role at M&D, the role identity work process 'affective distancing' allowed Tim to hold on to his authentic role identity. This becomes particularly evident as Tim is still holding on to his identity-directed strategy, repeating the core of his strategic approach in the recent business plan. Thus, the strategic outcome of phase 4 represents identity-skirting strategic planning.

"It could have gone differently. It could have worked out with the appropriate financing. To be honest, I would do it all over again."

5.5 Process Model and Theoretical Implications

What happens if a manager's personal identity interferes with his or her intentions for the company? What role does managerial identity play in strategy formation? This paper sets out to answer these questions by investigating a manager's role identity work in the process of forming a strategic initiative. Based on my findings presented in the following, I developed a theoretical process model of the co-evolutionary development of strategy formation and managerial role identity. (See Figure 5)

The influence of managerial role identity dynamics on strategy formation

As outlined in the process model, strategy formation is influenced by managerial role identity dynamics. This impact is dependent on the resulting fluid or stable states of role identity. Firstly, role identity dynamics leading to a stable state of role identity allow for strategic planning. As shown in Phase I, the interplay of an experienced expectational misfit and consequent role distancing enables managerial *role commitment*, a state of stable role identity. Based on this, managers are able to exploit their ability to transform their environment and the expectations surrounding them. These resulting *identity-triggered strategic planning* activities allow managers to form the company to better suit their role preferences.

In contrast, role identity dynamics leading to a fluid state of role identity evoke strategy emergence. Triggered by organisational crises and the resulting need for strategic adjustment in phase II, the former stable managerial role identity enters a *state of fluidity*. As the identity-triggered planned strategy can no longer be pursued, managers experience a breakdown of the committed role, leading to attempts of distancing to cope with the failure of the strategy.

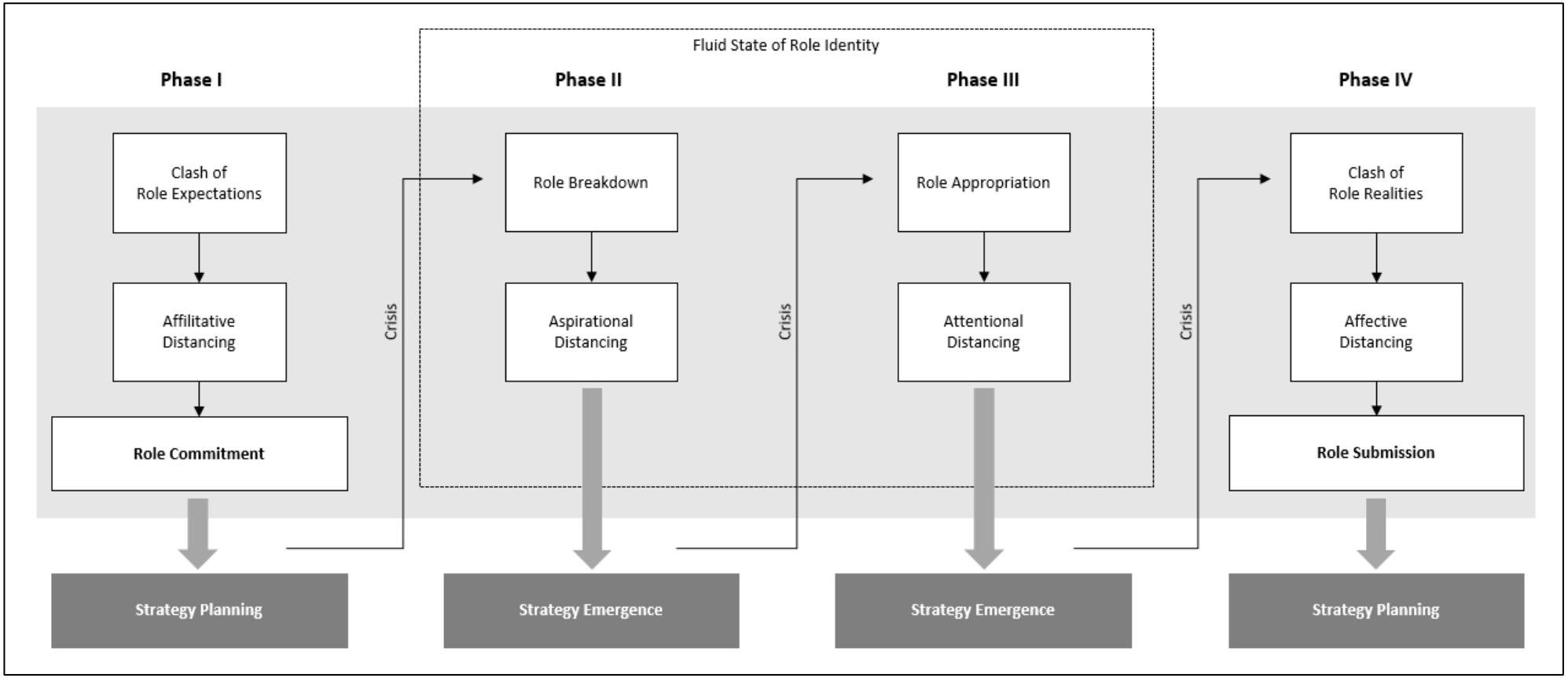

Figure 5 Process Model Managerial Role Identity and Strategy Formation

To escape the previous role commitment, this state of role fluidity favours the *emergence of new identity-motivated strategy* and thus, the transformation of role environment and expectations. Disrupted by yet another crisis, this phase didn't reach a state of role stability. Still in a state of role fluidity, the role identity dynamics of role appropriation and attentional distancing formed a counteraction in phase III. The appropriation of the managerial role according to an individual agenda and the resulting shift of attention leads to a radicalisation of the now *identity-driven emerging strategy*.

Finally, an organisational crisis targeting the identity-driven strategy forces the acknowledgement of different construed role realities. As the former strategy is no longer possible to pursue, the role identity dynamic affective distancing allows claims for the preferred role identity despite contradictory actions. Thus, the shift into a *stable state of role submission* is enabled and the way for bypassing the previous identity-centred strategy emergence by *role-skirting strategic planning* is paved.

The dynamics of role conflict, role distancing and role enactment

As managerial role identity dynamics drive the formation of organisational strategy, the process model further reveals the processes of identity work within these dynamics. Managers experiencing role conflict engage in four different types of role distancing to enact their preferred role (see Table 13).

First, managers entering their role might experience role conflict in the form of a *clash of role expectations*. As the expectations are shaped by prior experiences, managers engage in *affiliative distancing* – they distance themselves from a person or group of the same or related role affiliation, if these expectations contrast their role anticipations. Thus, managers create the possibility of a reinterpretation of the role by distinguishing themselves.

Table 13 Generative Effects of Role Distancing

Types of Role Distance	Definition	Example	Implications
Affiliative Distancing	Distancing from a person or group of the same or related role affiliation.	• *"A real source of conflict is that my father says […] I just don't agree at all, so completely the opposite" (Tim, 06/2020)* • *"My son joined the business with, let's say, the 'spirit of the new generation' and has completely different ideas." (Dominic, 06/2020)*	• Coping mechanism for expectational misfit • Possibility for role identity establishment • Possibility for new or uncommon ways of engaging with the managerial role • Possibility for new or uncommon strategic initiatives
Aspirational Distancing	Distancing own aspirations from the values, objectives and execution of the role	• *"The actions that I take naturally have a direct impact on the staff. I have to make some compromises, because otherwise I won't be able to get out all day and worry about what will happen if it doesn't work out and this will limit my flexibility." (Tim, 07/2020)* • *"[My role in the spin-off will be] as my sense of identity dictates. Ideally, in technology leadership […], I have dealt with these three terms: CTO, CEO, and COO. In theory, the ideal is having a COO who takes care of everything, who takes charge of operations. We even have the chance to do that." (Tim, 07/2020)*	• Coping mechanism for role-related setbacks • Possibility for new or uncommon ways of engaging with the managerial role
Attentional Distancing	Distancing from role related obligations through physical and/or mental absence	• *I am now withdrawing more from these operational things, which are more or less tedious and need a lot of repetition. […] It is also more constructive for me, because I prefer to exercise a certain self-protection. (Tim, 07/2020)* • *"I have already tried to position myself in this direction and to develop myself in such a way that I am generally no longer so influenced by everyday business." (Tim, 09/2020)*	• Coping mechanism for role-related exhaustion • Possibility for new or uncommon ways of engaging with the managerial role
Affective Distancing	Distancing from role related action through the expression of reluctance	• *"Restructuring [is] irrelevant in the long term. These things weigh heavily on me […] I consider this extremely dangerous. You can no longer look left and right, because of these operational burdens […] that prevents you from taking further steps in other areas." (Tim, 04/2021)* • *"Everything was quite turbulent last week, administratively and organisationally, very intensive. I have a problem with the absorption of meetings and organisational unannounced matters. The substantive issues make little or no progress." (Tim, 03/2021)*	• Coping mechanism for emotional conflict • Possibility for insight and reversion

Second, facing the *breakdown of a committed role*, managers react by distancing their personal aspirations from the values, objectives and execution of the role. This *aspirational distancing* presents a coping mechanism for role-related setbacks and allows for new or uncommon ways of engaging with the managerial role. However, being confronted with stagnant developments

and impediments to fulfil role obligations, *role appropriation*, or the appropriation of role obligations according to personal preferences, presents a counteraction to the experienced role conflict. This role identity work is enabled by *attentional distancing*, which is characterised as distancing from role-related obligations through physical and/or mental absence. Thus, attentional distancing acts as a coping mechanism for role-related exhaustion. Finally, facing a *clash of role realities* as the appropriated role proves to be inappropriate for organisational needs, managers react by distancing themselves from necessary role-related action through the expression of reluctance. This *affective distancing* allows for role submission despite holding on to an authentic role identity. Thus, managers engage in variations of role distancing to overcome situations of role conflict aiming at a role enactment according to personal preferences.

Theoretical Implications

For decades, the impact of the individual on organisational strategy has been a key debate in management and organisation research (Child, 1972; Hrebiniak and Joyce, 1985; Whittington, 1988). As several research streams highlight the close link between the individual and the process of strategy making (Jarzabkowski et al., 2007; Burgelman, 1983), others further show how identity – in its various forms – leads individuals to influence strategy (Ravasi et al., 2020; Pandza, 2011). This paper further elaborates this aspect and contributes to extant literature by focusing on a variation of the strategy-identity nexus which has not received attention yet – the influence of role identity on strategy formation.

First, this study aims to shift attention to the multitude of possibilities in analysing the relationship between individual identity and organisational strategy. By emphasising the interplay of managerial role identity, intention and strategy formation, I add to the growing body of literature on individual-level identity in management and organisation research (Brown et al., 2019; Mantere, 2007; Mantere and Whittington, 2020). Moreover, my findings extend

existing research on the strategy-identity nexus (Ravasi et al., 2020). While there is a broad consensus about the relationship between 'doing (strategy) and being (identity)', research on strategy and identity predominantly remains on the collective level of organisational identity (Dutton and Dukerich, 1991). However, this study corroborates that strategic decision-making can not only be influenced by organisational identity but also by individual identity. More precisely, I show that strategy formation is an intertwined process of managerial identity work and environmental determinants.

Second, I provide new insights by opening the black box of role enactment and managerial intention. The notion of role enactment is tightly connected with our understanding of managers as knowledgeable agents, i.e., as able to follow their own intentions despite differing role expectations (Giddens, 1979). Indeed, managers have the ability to create their own paths by deliberately transforming an environment suited to their preferences (Fondas and Stewart, 1994; Perrow, 1986; Weick, 1969). As identities are formed in pursuit of authenticity (Creed et al., 2010; Watson, 2009; Ybema et al., 2009), my paper suggests that managerial role identity guides strategic intentions in situations of role conflict and thus influences strategy formation. Similar to prior research, this study shows that change in an organisational environment might interfere with people's role perception by requiring different skills or social norms (Ibarra, 1999; Pratt et al., 2006), thus leading to role conflicts and triggering role identity work (Brown, 2015). Moreover, I add to existing literature that argues about the influence of identity on strategy formation (Tripsas, 2009) by demonstrating how role identity work is used to resolve the experienced role conflict and enact the preferred role leading to strategy formation. My research further points out the impact of the state of managerial role identity on the nature of strategy formation. Stable states of role identity enable managers to engage in strategic planning activities. However, role identity dynamics leading to fluid states of identity promote the emergence of strategy aiming to create an identity-suiting environment. Furthermore, building

on Goffman (1961) and the concept of role distancing, this paper sheds new light on role identity dynamics. I highlight how managers experiencing role conflicts engage in four different types of role distancing to enact their preferred role identity. Depending on the nature of role conflict, managers might distance themselves from peers of the same or related role affiliation, from values and objectives of the role, from role-related obligations through physical and/or mental absence or from necessary role-related action through the expression of reluctance. Taken together, I show how the role identity dynamics of role conflict, distancing and enactment guide managerial intentions to form an organisational strategy aligning with their preferred role.

Finally, by introducing an innovative approach to self-reports, this study extends the methodological toolbox of qualitative research. Self-reports are an unconventional but promising method (Wickert and Schaefer, 2014) and are rarely used in social science (Alaszewski, 2006; Balogun and Johnson, 2004; Rauch and Ansari, 2022). However, this study strengthens previous research arguing that self-reports, especially interactive self-reports, are a promising tool for research on strategizing (Balogun et al., 2003). Research on strategizing aims to understand tacit, deeply embedded phenomena (Whittington, 2001) and thus, to 'gain an intimate view of organisations, relationships, and events from the perspective of one who has experienced them him- or herself' (Bogdan and Taylor, 1975, p. 7). As shown in this study, interactive self-reports are especially suitable for this purpose. Interactive self-reports offer intimate real-time information over an extended period of time while still saving researcher resources. As the informant takes the leading part of the conversation, the chosen topics represent their subjective impressions of importance (Allport, 1942) and give an intimate impression of the organisation. More, the reflective character of the self-reports tends to encourage open and spontaneous talk as well as self-expression (Balogun et al., 2003). Furthermore, I add to identity literature by showing that interactive self-reports are particularly suited for role- and identity-related topics. As role identity formation is referred to as 'half

narrational, half dramaturgical' (Down & Reveley, 2009), interactive self-reports allow the informant to narrate, as well as the researcher to have a look at the 'backstage' (Goffman, 1959), to get insights into the informant's thought-world (Rauch & Ansari, 2022).

5.6 Conclusion

Do I actually want this? A question many of us have asked ourselves at some point in our lives. But what happens when this question affects not only the future course of an individual but of an entire organisation? This paper adds to the extant literature on strategy and identity by presenting strategy formation as an intertwined process of managerial identity work and environmental determinants. Still, this research is subject to a number of limitations. While being able to build on an extensive data set, this study focuses on one specific person. Even though this focus allowed me to trace the relationship between managerial role identity dynamics and strategy formation in an especially detailed manner, this kind of research is rather unconventional in management and organisation research (Watson, 2009). However, as this case presents an unusually clearly articulated link between strategy and managerial identity, it may provide the impetus for further research on managerial role identity work. More, as this case's strategy formation process has been highly impacted by the influence of the Covid-19 pandemic, further research could analyse the interrelationship of strategy formation and managerial role identity within less extreme contexts.

On a final note, today, M&D is recovering from the difficulties of the pandemic. The initially planned structural measures can now be addressed. Tim is still submitted to his role at M&D but has high hopes in moving forward with his start-up.

5.7 References

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6 Accounting for their role – Middle manager accountability ambiguity in the light of strategic change

ABSTRACT

Strategic change confronts the middle management with evolving and often conflicting role expectations while affecting organisational structures and processes, and thus the accountability environment. Although confronting role demands are a key element in middle management research, we still don't know how middle managers react to ambiguous accountability environments. This paper draws on data from a strategic change initiative and proposes a typology of accountability enactment in situations of ambiguity. I show that middle managers engage in three different types of accountability enactment (Creation, Maintenance, and Avoidance) depending on individual and relational predispositions (Relational Embeddedness and Individual Role Behaviour). The type of accountability enactment ultimately influences which role an individual is willing to take in the context of strategic change, and thus is an important prerequisite for research on the strategic contribution of the middle management.

6.1 Introduction

More than three decades of research have shown that the role of middle managers is shaped by their complex embeddedness in the overall organisational context (Nonaka, 1991; Rouleau & Balogun, 2011). Being positioned between otherwise disconnected actors and domains (Wooldridge et al., 2008), the middle management acts as a linking pin between the organisation and its external stakeholders (Sharma & Good, 2013), between the various and often dispersed groups and coalitions within an organisation (Rouleau & Balogun, 2011), as well as between the top and lower management (Balogun, 2003). Given their position in the "sandwiched middle" (Gjerde & Alvesson, 2019, p. 129), middle managers have access to strategic and operational knowledge, and thus, the ability to contribute to the success or failure of strategic change (Balogun, 2003; Dutton et al., 1997; Floyd & Lane, 2000; Huy, 2002; Mantere & Vaara, 2008; Rouleau, 2005; Rouleau & Balogun, 2011).

Strategic change positions middle managers in a unique situation, juggling different, possibly competing, roles (Azambuja & Islam, 2018; Bryant & Stensaker, 2011). They are 'controller' and 'controlled', they can be 'resister' as well as 'resisted' (Harding et al., 2014), and they are told to lead through change while ensuring that the bureaucratic apparatus works (Sveningsson & Alvesson, 2003). Middle managers are increasingly expected to deviate from their traditional role in operational management to become drivers of change (Caldwell, 2003; Mantere, 2007; Rouleau & Balogun, 2011; Thomas & Linstead, 2002) – all while being recipients of change themselves (Balogun & Johnson, 2004; Floyd & Lane, 2000). Research on the strategic contribution of middle managers increasingly focused on their abilities to communicate and implement strategic change throughout the organisation (Balogun & Johnson, 2004; Huy, 2002; Rouleau, 2005; Rouleau & Balogun, 2011). However, a necessary prerequisite has been overlooked so far – considering the evolving role demands in situations of change, middle managers must first adopt the new accountabilities associated with their role.

Despite its presence in various debates such as subjectivity (Laine & Vaara, 2007) or role theory (Mantere, 2007), the concept of accountability still has not received much attention in management and organisation research (Hall et al., 2017). Indeed, accountability is an impactful construct. By expressing an individual's subjective perception of their answerability to others in the workplace, accountability motivates employees to behave conformably to organisational boundaries (Brees & Ellen, 2022). Thus, accountability is a fundamental aspect of coordinated action and enables efficient operations by targeting responsibilities for specific elements of shared tasks (Frink & Klimoski, 1998; Hall et al., 2003; Okhuysen & Bechky, 2009). Depending on the nature of the task, accountability can be enacted by formal mechanisms as well as informal actions. Formal mechanisms, like reporting relationships, performance appraisals, and disciplinary procedures, provide structure for responsible parties, while informal means, such as norms, roles, routines, and visibility enable aligned actions among interdependent actors (Frink & Klimoski, 1998; Okhuysen & Bechky, 2009; Orbuch, 1997; Scott & Lyman, 1968). In contexts of change, however, these mechanisms become attenuated. Strategic change might affect formal organisational structures and consequently, informal connections through which coordination is accomplished (Friesl & Silberzahn, 2017; Lynch & Mors, 2019; Mohrman et al., 2003). Initiating a realignment of report and control structures (Chenhall & Euske, 2007; Thomas & Ambrosini, 2015), an adaptation of processes (Kleinbaum & Stuart, 2014) and routines (Feldman & Rafaeli, 2002), and requiring a redefinition of roles (Ibarra, 1999; Pratt et al., 2006), strategic change ultimately causes a situation of accountability ambiguity.

Consequently, strategic change confronts middle managers with evolving role demands while facing an ambiguous accountability environment. Given the influential role middle managers are expected to play in implementing strategic change, the alignment of perceived and expected accountability is a necessary prerequisite. Although confronting role demands are a key element

in middle management research (Bryant & Stensaker, 2011; Mantere, 2007), we still don't know how middle managers react to ambiguous accountability environments in contexts of strategic change. This is the focus of this study. I build on an embedded case study of nine middle managers experiencing the challenges of evolving role demands and an ambiguous accountability environment in the context of strategic change. Hereby, I show how individuals react to situations of ambiguity and engage in three different forms of accountability enactment depending on their relational and individual prerequisites.

6.2 Theoretical Background

The middle manager debate in strategy process research

Seen as a linking pin (Likert, 1961) between "the strategic apex and the operating core" (Balogun, 2003, p. 70), being a middle manager equals being a wanderer between worlds. Even though research lacks an agreement on the definition of the middle manager's role, there is a consensus on its dependency on a middle manager's vis-à-vis (Harding et al., 2014). Originating from their position in the middle of an organisation, middle managers have to cater to various organisational actors on different hierarchical levels, who require them to fulfil different organisational tasks (Harding et al., 2014). In their function as connectors and mediators between the organisation's top executives and the operating core (Wooldridge et al., 2008), middle managers are, on the one side, expected to represent their employees' interests to the top management (Dutton et al., 1997), while on the other side enforcing top-management instructions down the organisation (Rouleau & Balogun, 2011). As an interface to the organisation's environment, middle managers are expected to be problem solvers (Delmestri & Walgenbach, 2005), who navigate the organisation between different organisational publics (Azambuja & Islam, 2018). They have to excel in managing an organisation's operations as well as their employees' emotional states (Huy, 2002). Even more, in situations of change,

middle managers are expected to take over strategic tasks (Thomas & Linstead, 2002), like implementing and leading through strategic change (Balogun, 2003; Friesl et al., 2021). All that while coping with their own change-related ambiguities (Caldwell, 2003).

Prior research shows that middle management roles are diverse and conflictual. The term "role" represents a set of behaviours that a relevant audience expects of an individual in a certain context (Floyd & Lane, 2010; Goffman, 1961; Katz & Kahn, 1978). While some roles have a particular audience (as so-called role 'others'), other roles are embedded in a web of relationships, thus creating a complex set of role expectations. It is this set of role expectations that often characterises middle manager roles and which may lead to conflicting and frustrating role demands (Azambuja & Islam, 2018). Especially in the context of strategic change, prior research identified a myriad of additional roles a middle manager should play. For example, Floyd and Wooldridge (1992) categorised top management expectations on middle management behaviour into four activity types: implementing deliberate strategy, facilitating adaptability, synthesising information, and championing alternatives. Focussing on middle managers' expected contribution to strategy implementation, Huy (2002) further defined four explicit and competing roles: entrepreneur, communicator, therapist, and tightrope artist. Being confronted with emerging sets of role expectations, middle managers are likely to experience feelings of ambiguity and conflict (Bryant & Stensaker, 2011). Further, as a new role is always accompanied by new accountabilities, acting upon these new roles may be particularly challenging as it requires middle managers to undergo a personal transformation to take on these accountabilities (Balogun, 2003; Mair & Thurner, 2008; McCann et al., 2008). Thus, strategic change confronts middle managers with multiple challenges: while coping with the stressors of change, middle managers have to deal with existing conflicting role demands, cater to a new set of role expectations, and acknowledge their new accountabilities.

The conflictual and influential character of the middle management role has been an integral part of prior middle management research. However, previous research builds on the assumption that middle managers take on these roles and accompanying accountabilities. I argue that given the situational context of ambiguity caused by strategic change and the emerging role expectations, rigid behaviour that impedes middle manager's adaptation to new roles and accountabilities (Staw et al., 1981) or results in change resistance (Dopson & Neumann, 1998; Fenton-O'Creevy, 2001) is also a possibility which should be considered. Thus, understanding middle manager role and accountability adaptation is a prerequisite for research on the strategic contribution of middle management.

Middle manager roles and accountabilities

Each role in an organisation is associated with its own accountabilities (Frink & Klimoski, 2004). As middle managers are confronted with multiple, possibly conflicting roles, they have to adapt to their respective accountabilities. Indeed, the concepts of accountability and role are closely related. As the former builds upon the latter, both theories aim to explain coordinated behaviour and emphasise the centrality of interpersonal expectations (Frink & Klimoski, 1998; Katz & Kahn, 1978). While role theory describes an individual's behaviour in response to a relevant audience's set of role expectations (Goffman, 1959), accountability refers to the perceived possibility of evaluation of that behaviour (Hall et al., 2007). Thus, accountability is a fundamental element in organisations as it holds organisational actors answerable for their actions within role (Brees & Ellen, 2022; Tetlock, 1992).

Representing an interpersonal phenomenon, accountability includes a manager enacting behavioural expectations and a subordinate reacting to them (Bergsteiner & Avery, 2010). To obtain accountability from its employees, managers can rely on formal and informal mechanisms (Frink & Klimoski, 1998; Okhuysen & Bechky, 2009). Formal accountability systems, like reporting relationships, performance evaluations, and reward systems, monitor

employees and assure their compliance. Informal mechanisms, like corporate culture, values, and routines further influence an individual's interpretation and implementation of the formal mechanisms (Hall et al., 2007; Okhuysen & Bechky, 2009). However, managers tend to have preferences for the situational use of those mechanisms (Ferris et al., 1995; Longenecker et al., 1987), thus creating varying frameworks of accountability for their subordinates. Aiming to conceptualise how accountable employees feel within their role, Hall et al. (2007) further proposed the term *accountability environment*. The authors refer to four main aspects affecting a subordinate's subjective interpretation of their accountability within the workplace. First, the accountability source describes to whom an individual feels accountable. Given a middle manager's position between different organisational alliances, middle managers face multiple accountabilities to different sources. However, this 'web of accountabilities' (Frink & Klimoski, 1998) is not evenly woven, and organisational actors might feel different degrees of accountability depending on its source. Also, in addition to these external sources, individuals can possess an internalised sense of accountability (Schlenker et al., 1991; Wang et al., 2019). Second, the accountability focus refers to how individuals are held accountable (Siegel-Jacobs & Yates, 1996). This can be differentiated between process accountability, for example, how middle managers are held accountable for standards or procedures they apply when making decisions, and outcome accountability, which would refer to the quality of strategy implementation as a consequence of their decisions. Third, accountability salience describes the degree to which an individual is accountable for significant outcomes. By the example of middle managers, this might refer to their accountability for the overall company performance. Finally, accountability intensity refers to the multiple sources and outcomes for which an individual simultaneously can be held accountable. Regarding the characteristically conflicting role demands of middle managers, their accountability intensity might be high, which is further related to high levels of stress.

Accountability, also often called *felt accountability*, however, is an individual-level concept, which refers to an individual's subjective perception and response to external accountability enactment (Frink & Klimoski, 1998; Hochwarter et al., 2005). As individuals are not completely determined by the structural influence of an organisation (Pratt & Kraatz, 2009) they can construe their accountability according to the role they decide to take, or even resist these demands through decoupling (Pitsakis et al., 2012). Previous research has shown that subordinates can decide to weigh and prioritise accountabilities (Hall et al., 2016), for example as an act of impression management (Ammeter et al., 2004) or due to fear of negative evaluation (Watson & Friend, 1969). Especially in situations of change, accountability mechanisms might be no longer reliable as guidance for interpretation. Affecting formal and informal organisational structures (Friesl & Silberzahn, 2017; Lynch & Mors, 2019; Mohrman et al., 2003), change leads to accountability ambiguity and positions individuals not only in a situation to react to being held accountable, but also to enact accountability according to their own preferences. Based on this perspective, this paper investigates how middle managers react to ambiguous accountability environments in contexts of strategic change.

6.3 Methodology

This paper draws on an exploratory, qualitative case study (Yin, 2018). Such research designs are particularly suitable to analyse actors' perception of themselves in, and the reality of, their organisational environment (Ravasi & Canato, 2013). Aiming to examine how middle managers perceive their accountability in situations of ambiguity, this study is based on the accounts of nine middle managers experiencing challenges of strategic change. To reveal patterns in response to ambiguous accountability environments, each middle manager is treated as an embedded case (Eisenhardt, 1989). In the following, I describe the research context of this paper, as well as my approach to data collection and analysis.

Research Context

The empirical analysis is based on data from a strategic change initiative of a German medium-sized mature family business in automation technology, called M&D. Gaining an insight into M&D, its strategic change initiative, and the accompanying challenges, this paper focuses on the company's middle management. In particular, I investigate the impact of the strategic change initiative on middle managers' roles and accountabilities.

M&D was founded as a two-man operation by Dominic and Michael and grew to over 100 employees within the last 25 years. Despite the size of the company, M&D is characterised by its family-like atmosphere with long-tenured employees and regional roots. Until today, the two founders are very much involved in daily operations as joint managing directors. As both are aiming to retire, Dominic's son, Tim, entered the company with the intent to gradually take over as managing director. Tim is a mechanical engineer with a doctorate and founder of his own start-up. Even though he has known the company and its long-tenured staff for the majority of his life, he has never been actually involved in M&D's daily operations. After a first orientation period, Tim decided to launch a strategic change initiative. To prepare M&D for future challenges and, in particular, to reduce the company's dependence on the experience of its founders, he introduced the restructuring of M&D, a reconfiguration of M&D's business model, and several measures to increase operational efficiency. However, affecting formal and informal accountability mechanisms, M&D's strategic change also created an ambiguous accountability environment:

First, the entry of Tim as the future managing director represented an additional source of accountability for the middle management. As the transition from the old to the new management is an ongoing process, middle managers have to deal with the question 'to whom am I accountable?'. This is further complicated by differences in leadership styles and role expectations.

Second, the changes in organisational structure and processes impact formal and informal accountability mechanisms, such as reporting relationships, disciplinary procedures, or office politics, and thus lever existing coordination mechanisms. As the strategic change initiative will involve the introduction of a new hierarchical level between the top and middle management, as well as a realignment of internal interaction, middle managers are left with questions like 'which role am I expected to take?', 'which responsibilities are attributed to this role?' and 'how am I expected to perform this role?'.

Finally, the Covid-19 pandemic presented an additional challenge to M&D's strategic change initiative. An initial lockdown in March 2020, the cancellation of trade fairs, order stops, and the general unpredictability of the market led the company to face a critical financial situation. The top management was put under severe pressure, had to take out loans, and introduced furlough. M&D's difficult situation was communicated in weekly meetings to the middle management. Thus, middle managers have to deal with the strategic issues of the change initiative, the operational handling of their departments, as well as the general organisational uncertainty and questions like 'to what extend am I accountable for the company's overall success?'.

Data Collection

The data collection has taken place between April 2018 and July 2021 and was part of a larger research project on organisational transformation and role identities. Within this period, a total of 91 interviews, self-reports, observations, and documents have been conducted to analyse how organisational actors were making sense of themselves in a changing environment (see Table 14).

Table 14 Case Organisation and Data Collection

Data	Subject of Data	Theme of Data Collection	Use of Data
24 Interviews *One-to-one, semi-structured, in-depth; recorded and transcribed verbatim*	Middle Management	Interviews have been conducted in 3 phases: I) Beginning of the strategic change initiative – Getting to know the middle managers, their current role in the organisation and expectations towards the initiative II) During the initiative – Focussing on middle manager experiences with the change initiative, current challenges, and how their day-to-day life has changed. III) End of the data collection – Reflecting on the past 15 months of the change initiative, progress, challenges and how the middle managers have and will contribute to the organisations success.	Core Data, used to analyse middle managers… • perception of M&D's accountability environment • reactions to M&D's accountability ambiguity • underlying reasons for these reactions
12 Interviews *One-to-one, semi-structured, in-depth; recorded and transcribed verbatim*	Top Management	Interviews were scheduled around key events of the strategic change initiative to discuss its progress, current and past challenges, as well as expectations on employee behaviour.	Core Data, used to analyse… • the overall context of the strategic change initiative • the implications of middle manager accountability enactment to strategic change
36 Interactive Self-Reports *Weekly, unstructured, one-to-one talks; recorded and transcribed verbatim*	Tim, Top Management	Weekly talks for detailed reconstruction of the progress of the strategic change initiative and to give the managing director and opportunity for self-reflection on the week's events.	Supporting Data, used to analyse… • the overall context of the strategic change initiative • the implications of middle manager accountability enactment to strategic change
16 Documents	Organisation	Business plans, company records, web presence, organisation and workflow charts to recreate a timeline of events, changes in strategy, and implications for daily operations	Supporting Data, used to analyse… • the overall context of the strategic change initiative
3 Observations *Informal Notes*	Organisation	Participation in kick-off meeting for the strategic change initiative with the top and middle management, as well as two feedback meetings with top and middle management about the progress of the initiative. Focus of the observation data is middle and top management interaction and their engagement with the strategic change initiative.	Supporting Data, used to analyse… • the overall context of the strategic change initiative • reactions to M&D's accountability ambiguity

To analyse how middle managers react to changing roles and accountability in situations of ambiguity, such as during organisational transformation, this paper draws on two data categories: core data and supporting data from the larger research project. As core data, I primarily build on 36 one-to-one, in-depth, semi-structured interviews with the middle and top management. This data highlights how middle managers are narrating their accounts, as well as how their superiors express their role expectations. This is especially helpful to understand middle manager perceptions of the accountability environment and their reactions to it. Second, I draw on the information of the larger data set to understand the context and organisational developments within the process of strategic change.

Data Analysis

Aiming to theorise on middle manager accountability in situations of ambiguity, I analysed the data following an inductive research design moving from data towards theoretical generalisation (Locke, 2001; Yin, 2009). As this study was part of a larger project, its research focus, theoretical foundation, and analysis were set through an abductive process, iterating between emerging findings and extant literature (Alvesson & Kärreman, 2007; Mantere, 2007). The data analysis progressed in 4 stages, aiming to understand (1) the overall context of the strategic change initiative and its implication to the accountability environment, (2) middle manager reactions to accountability ambiguity, (3) the underlying reasons for their reactions, and (4) implications of these reactions to strategic change. To identify patterns and seize novel findings from our data set, this analysis is divided into two parts: a within-case analysis, and a cross-case analysis (Eisenhardt, 1989; Miles et al., 2020).

First, I prepared the data set for analysis. This involved the identification of the data reflecting middle manager accountability, as well as data relevant to understanding the environment in which these accounts evolved. I selected and read the interview data of the nine middle managers, on which this study is focussing, to familiarise myself with each individual. Further,

I read all data in which the top management is referring to the middle management to build an in-depth understanding of the role of a middle manager at M&D. As middle managers' perception of the environment in which they operate is of particular importance to analyse accountability, I started a first round of deductive coding. I coded the data for all nine middle managers based on the conceptualisation of an *accountability environment* by Hall et al. (2007). This revealed a picture of each individual's perception of *accountability source, focus, salience, and intensity* and hence, their perceived accountability ambiguity.

Second, this part of the analysis focussed on middle managers' references to their own accountabilities. I ran an initial open coding (Strauss & Corbin, 1998) to identify important themes. At this stage, the codes remained close to the data and at informant-language. Proceeding from one individual to another, I was using existing codes, as well as adding new ones emerging from the data. Subsequently, I evolved to a cross-case analysis and compared the code sets for each individual and recognised that these codes represented the variety of activities in which actors engaged when confronted with accountability ambiguity. By labelling these activities, I further developed a set of first-cycle codes (Miles & Huberman, 1984). Recognising the close relationship between accountability and role theory, I additionally started to consult literature on role theory (e.g., Anglin et al., 2022), as well as related concepts (e.g. Wrzesniewski & Dutton, 2001) to identify broader themes to look for in the final analysis. This step of data analysis resulted in six second-cycle categories demonstrating activities in which middle managers engaged to cope with accountability ambiguity summarised in Tables 15-17. Considering again the individual middle manager, I was able to identify a typology of three forms of accountability enactment: Accountability Creation, Maintenance, and Avoidance.

Third, wanting to investigate the underlying causes of these types of accountability enactments, I revisited the coding from step one – the individual perceptions of the accountability environment. Here, I was looking for similarities between the middle managers

of each type of enactment. Comparing the descriptions of the perceived accountability sources, focus, salience, and intensity brought to light that middle managers belonging to one type of enactment shared the same relational and individual antecedents: Relational embeddedness and Individual Role Behaviour.

Finally, I investigated the implications of these types of accountability enactment. I revisited the data of the middle managers, and the top management team, as well as the overall context of the strategic change initiative. Keeping the identified types of accountability enactment in mind, I scanned the data for similarities in how the role of each middle manager evolved throughout the strategic change initiative, how the top management team referred to them, and how they contributed to the overall success of the initiative. Thereby, I identified implications of the type of accountability enactment on the organisational level. The results of this analysis are captured in Figure 6.

6.4 Findings: Middle Manager Accountability Enactment at M&D

Below I describe middle managers' reactions to an ambiguous accountability environment. On the example of nine middle managers experiencing M&D's strategic change, I reveal three types of accountability enactment. If confronted with accountability ambiguity, middle managers engage in accountability creation, maintenance, or avoidance. Further, I demonstrate that in absence of structural accountability mechanisms, individual and relational factors determine how middle managers enact their accountability. Finally, I point out how these types of enactment impact strategic change.

Accountability Ambiguity at M&D

Tim introduced the strategic change initiative to the middle management in a kick-off meeting at the beginning of 2020. In particular, the initiative aimed to establish organisational structures appropriate to the size of the company, increase operational efficiency and compensate for the

tasks and responsibilities of the founders. For this purpose, various measures, such as the introduction of an ERP system and an additional hierarchical level, were launched in the following months. As a result, the tasks and responsibilities of the middle management shifted and led to questions about their role and accountabilities in the organisation:

> *"In the past, responsibilities were clear. Everything was sorted out; everyone knew their tasks. Now, positions and tasks have been added. At some point, the structure of the organisational chart doesn't match anymore. […] I'm missing this clarity. I actually miss transparency. […] We are in a critical situation, not only economically, but also in terms of personnel and structural transformation." (Robert)*

This ambiguity was further enhanced as Tim was also becoming more present as a part of the top management. Taking the lead in M&D's strategic change, Tim represented an additional source of accountability for the middle managers. However, Dominic and Michael were still very much involved in daily operations. Thus, in addition to the ambiguity concerning their roles, middle managers were dealing with a lack of clarity about the question to whom to give account and for what:

> *"That's a bit fuzzy. It's a trio of Dominic, Michael, and Tim. Formally it is just Dominic - that is what is written down in my role description. Factually, it's still very much Tim and Michael. They are more or less equally my supervisors." (Robert)*
>
> *"My supervisors are primarily Michael and Dominic… but now also Tim…they are all my bosses I guess." (Susan)*

Moreover, as the change initiative affected organisational structures and processes, and thus existing formal accountability mechanisms, middle managers had to figure out how they were expected to give account. This is particularly evident in the communication structures. As there were *"hardly any meetings with the two bosses"* and *"things were agreed on the fly or spontaneously" (Alex)* in the past, Tim set up a weekly meeting with all department heads.

Finally, M&D was strongly impacted by the Covid-19 pandemic. As their business model depends on commissions, the cancellation of trade fairs, order stops, and the general unpredictability of the market led the company to face a critical financial situation. Tim summarised the company's situation as:

> *"Of course, it would be easier if our processes and organisational structure were stable. It's not as if Covid has suddenly made all other problems disappear and we only have to engage in crisis management. We still have the old, structural problems that we have to address. We are now in this crisis with all of our structural problems."*

Thus, middle managers not only had to deal with the management of their department but also the implementation of the change initiative and the crisis management due to the Covid-19 pandemic. Consequently, dealing with ambiguity about the 'how, for what, and to whom' of accountability, middle managers started to engage in three different types of accountability enactment presented below.

Accountability Creation

Being confronted with an ambiguous accountability situation, this first group of middle managers proactively engaged in the creation of accountability. Their relational embeddedness with Tim and his vision for the company, as well as their willingness to show extra-role behaviour, enabled them to craft their role to meet the new requirements and establish new accountability mechanisms.

Relational Embeddedness. Tim's entry into M&D and especially the gradually shifting responsibilities within the top management represented a major change for the mostly long-tenured middle managers. While some of them expressed their scepticism towards Tim and his change initiative (see Accountability Maintenance), Alex and Barbara, the department heads of sales and accounting, felt connected to Tim and his new strategic approach. This is what I call *relational embeddedness*:

"Tim entered the company with new ideas which resonated with me. He has what we need. He understood what I wanted. A bit of fresh air and modernity." (Barbara)

Barbara further illustrated that Tim and the strategic change initiative offered a possibility to discuss her ideas for departmental and organisational development:

"I never had anyone to share my ideas with, I have always been the lone warrior and I worked things out myself. By Tim joining the company, I have found someone who knows that the world of finance is enormously important. […] He understands it."

Talking about the cooperation with Tim, Alex was especially vocal about the parallels between him and his new supervisor, as he was *"always amazed that what [he] intuitively [thought] is the same as what Tim [thought]."*

Extra-Role Behaviour. Being aware of the challenges M&D is going to face due to Tim's change initiative, Barbara and Alex pointed out the importance of the middle management's contribution to the company's overall success. Both were willing to engage in activities that are beyond their formal role descriptions, this is what I call *extra-role behaviour*. However, they criticised that not all of their colleagues display the same understanding of their role and the according accountabilities:

"A big problem is that many colleagues need to be held more accountable. Unfortunately, [M&D] is still very much characterised by the fact that employees are given an assignment which they do more or less. But they don't think outside the box. In the past, everything was done by the management. There was little delegation. Now, employees are expected to take responsibility for themselves, make suggestions, present ideas and contribute to what will be done in the future. I welcome it very much." (Barbara)

This extra-role behaviour is further shown in their descriptions of their own roles. While Barbara implies the participation in the strategy process as part of the middle manager role, Alex defines his role as such:

"My role is to lead. Meaning to identify problems, develop the department and the organisation, to exert a certain professional control of the employees, disciplinary leadership, budget responsibility..."

Accountability Enactment. Given the positive relationship towards the new managing director and his change initiative, as well as the high sense of internal accountability, Barbara and Alex engaged in activities of accountability creation to compensate for the prevailing accountability ambiguity. First, both proactively started to *establish formal accountability mechanisms*. In particular, both endeavoured to maintain close reporting relationships with the top management. Barbara explained that she *"tend[s] to permanently seek contact [as] there is always something [she] like[s] to have clarified or to be worked on."*. Alex even goes one step further as he has set up several weekly and daily meetings with his team, as well as *"a fortnightly meeting with Tim [which] is specifically about strategic issues."*.

Second, Barbara and Alex both are actively engaged in approach-oriented *job crafting*. Barbara, who has found a supervisor in Tim who values her expertise, aims to restructure her department and convince other department heads to incorporate some of her approaches in their day-to-day activities:

"I want to involve other department heads [into controlling topics] and give them a feeling for its importance. At the moment I'm restructuring my department. I want to motivate them, to think more in terms of business management."

Further, as Tim is planning to establish an additional level of hierarchy between the actual top and middle management, both strive for these positions. While Barbara is being considered as 'Head of Administration', Alex is working out with Tim how his role should evolve:

"Tim and I are thinking about me taking the role of "technical director". I have to think about whether this would be a good opportunity for me. […] It would mean that I'm no longer a direct team-lead. I would lead four managers, who have their teams."

Table 15 Supplementary Evidence Accountability Creation

Middle Manager	Relational Embeddedness	Individual Role Behaviour	Enactment
Alex	*(+) Embedded* "Tim joined us in sales to get a taste of what goes on. He also helped create concepts. At some point he took himself out of it again. I think because he saw what he wanted to see. […] As a result, he put me in charge of the department." "[About the grown area of responsibilities] Tim has played a major role in this perspective."	*(+) Extra-Role Behaviour* "We all had our school education, but we didn't learn how to lead at all. With this department head role, we were thrown into it. We all tried to manage it somehow. Nobody learned it, I don't think any of us dealt with it theoretically. When I was confronted with it, had to decide whether I wanted to do it at all. I had to deal with what it meant to be a leader." "Colleagues often fail to take responsibility and to proactively say yes, I'll do it. If they would, it would captivate others. […] Many have not yet found their task, they have not yet understood what their actual task should be. And even if they make some decisions, they are relativised in the same sentence."	*Establishment of accountability mechanisms* "I have set up a team meeting twice a week. We have intensified this because of Corona. In addition, we have a daily call to stay in contact. We have a few other regular meetings." "I set up a prioritisation meeting with my team where we have a discussion of projects that are not going so well." *Job Crafting* "I'm not where I want to be with my department yet. We still have problem areas which I like to develop further. I really like this job. It's a very important function in the company, and it's exciting because you never know what's going to happen. This thrill, in quotation marks, or you may have noticed that there is little routine. I totally like that."
Barbara	*(+) Embedded* "It was clear that a company has to embrace change at some point. […] The two gentlemen from the management were aware of this. But after so many years, you say 'okay, let the younger ones take the reins'. They always guide with their experience. Nevertheless, it's time for them to have some courage to say 'ok [Tim] do what you think is needed'."	*(+) Extra-Role Behaviour* "We have enough department heads, but I think the problem is that this role is not perceived in the same way by all of them… or that the competencies and authorities belonging to the role are not yet fully understood by them. I mean these directive powers which we actually have." "Everyone as an individual is responsible. However, I doubt that everybody has accepted this for himself. […] This act of simply thinking and looking beyond the end of one's nose has been demanded for a long time and it's currently developing."	*Establishment of accountability mechanisms* "I'm in contact with the management all the time. I'm also increasingly working on the project controlling level with sales and Tim. […] So we set up a lot of meetings, because we want to bring the topic of controlling much more to the forefront." *Job Crafting* "My area is an area where management and control are located. I have the feeling that this has now been somewhat elevated. I feel more importance and urgency. […] My area just gained importance."

Thus, engaging in the establishment of their roles and accountability mechanisms, both are creating accountability amidst an ambiguous environment. See Table 15 for supplementary evidence.

Implications. Arguably, this type of accountability enactment is the most beneficial for organisations and individuals. Individuals engaging in accountability creation take on the roles they are expected and which are required to drive change. Hereby they further create opportunities for themselves to grow within the organisation.

Accountability Maintenance

In light of the strategic change initiative and the resulting accountability ambiguity, a second group of middle managers strived to maintain previous accountabilities. By being dismissive towards the change initiative and its initiator they engaged in accountability maintenance to cope with the ambiguous environment. Interestingly, this type of accountability enactment is based on two different variations of relational and individual antecedents. First, all of these middle managers demonstrated a close relationship with the retiring managers. However, as the retirement process was still ongoing, some showed a sense of relational embeddedness, while others didn't. Second, all middle managers demonstrated awareness of the overall organisational situation, however, some especially restricted their roles to their departments.

Relational Embeddedness. The generational change in management and the resulting change initiative were not received equally positively by all middle managers. Especially the heads of the technical departments, who all were long-tenured, met the developments with reservations. These middle managers are looking back at a close relationship with the outgoing management, Dominic and Michael, as well as some long-standing co-workers, leading to trust and a sense of belonging, thus *relational embeddedness*. However, Dominic's and Michael's retirement process was still pending and the change initiative resulted in further personnel changes. Hence, the middle managers' interpretation of the permanence of these relations differed:

Some middle managers were showing *relational embeddedness* by emphasising their trust and admiration towards the retiring management. Peter, head of logistics, expresses his scepticism about the company's changes by emphasising the willpower of the senior management's – and his – generation:

> *"These alpha males, like the bosses, are becoming fewer and fewer. To build something like this company on your own is such a great story. […] I know the two very well and we see already that the generations after us, no longer have the necessary willpower. […] It's not all bad, but this species like the two bosses, like us, that is becoming less and less."*

Further, this identification with the outgoing management triggered nostalgia, especially towards past personal relationships. John, head of mechanical engineering, expressed his regret for the loss of these close relationships:

> *"You don't have the same relationships as before. Of course, you're on a first-name basis, but talking to your colleagues for a long time as you used to, that doesn't happen anymore."*

On the other side, Thomas, head of product management, was showing *relational disconnection*, thus the lack of relational embeddedness. He addressed the generational change and the loss of his former supervisors as a given:

> *"The experience of the bosses is a huge factor we could build on […] But they will be gone. […] I don't know if Tim will be aware of this. I have no idea how it will work."*

Individual Role-Behaviour. The close relationship of these middle managers to the retiring top management is also reflected in their attachment to the organisation. Robert, head of electrical engineering, phrased it as: "*[If you are] with the company for 20 years, you just look at things differently. It's like a marriage, when your partner has a problem, you just help."*. This "marriage-like" attachment of these middle managers to M&D further helped them to withdraw personal interests and support the organisation in need:

"My wishes should be secondary at the moment. It's about the company's liquidity, I think you should withdraw your own needs for the moment." (Peter)

However, this has a different impact on these middle managers' *role behaviour*. On the one side, middle managers showing relational embeddedness interpreted their roles as restricted to their departments or their formal descriptions, called *In-Role Behaviour*. Robert, for example, refers to himself as the team coach building a community for his employees:

"You can't just throw together a bunch of people and expect the team to work. For example, in an orchestra I need a conductor, in soccer I need coaches, and in my department, I'm the team coach who has to take charge of business and lead the others. […] People have to get along with each other. That is my job.".

On the other side, Thomas, relationally disconnected, points out the importance of his role for overall task distribution, and thus showed *extra-role behaviour*:

"I'm the hub, so to speak. [Other departments] send me their orders […] and I distribute them to my people and assign the tasks. I also participate in engineering meetings. […] I ask for feedback from the different parts of the organisation for my department."

Arguably, in the absence of the previous relational embeddedness, Thomas engaged in extra-role behaviour in favour of the overall organisation to which he feels he belongs.

Accountability Enactment. Feeling emotionally connected to the organisation, Peter, Thomas, John, and Robert are struggling with the ambiguous accountability environment created by the change in the top management. While feeling responsible for the overall organisational performance, it became obvious that all of them are conflicted to adapt to change. To cope with this ambiguity, they started to engage in activities of accountability maintenance. To do so, they were holding on to previous roles and responsibilities while being dismissive of the new developments. This is especially portrayed in their *rejection of Tim as their new supervisor.* John, for example, talks about a conversation between him and Tim, in which he confronted

Tim with his scepticism towards the change initiative: *"[Tim] spoke to me once, he wanted to have my feedback. I asked: 'Until when do you want to implement all this, next year?' Then I laughed, patted him on the back and said: 'we'll talk again in a year'. I can already tell him that it won't work."*. However, he is not alone in these doubts. Robert also pointed out that this is the case for many of the long-tenured employees: *"I think Tim's credibility is also lacking among many employees, especially those who have been with us for a long time. Those who say that nothing happens anyway. And you have to get that out of their heads."*

Being hesitant to believe in their new supervisor's plans, this group of middle managers further demonstrated their unwillingness throughout the implementation of the change initiative. To maintain their previous accountabilities, all of them engaged in some form of *resistance toward change-related activities*. Thomas was particularly vocal about his unwillingness to shift his area of responsibilities due to the change initiative while emphasising his actual (previous) tasks:

> *"Those are my tasks, to optimise everything that others can work faster and produce more and easier. That's why I got this position so that I'm responsible for my department. [Referring to the new ERP system as part of the change initiative] - that's not my job."*

This resistance towards change also was directly noticeable for the researcher. Being introduced to the company as part of the change initiative, the middle managers displayed their scepticism visibly through their body language (crossed arms, avoiding eye contact and conversation) in the kick-off meeting. In the following months, their dismissive attitude has been further reflected in their actions. John, for example, didn't show up to the majority of the scheduled interview appointments, and Peter was noticeably succinct with his answers. Thus, by rejecting change while being closely bound to the organisation, these middle managers engaged in accountability maintenance to cope with the ambiguous environment. See Table 16 for supplementary evidence.

Table 16 Supplementary Evidence Accountability Maintenance

Middle Manager	Relational Embeddedness	Individual Role Behaviour	Enactment
	(+) Embedded	*(-) In-Role Behaviour*	*Rejection of the new supervisor*
Robert	"We need this loyalty from the management, the openness. You know you can rely on the company, that's also what the bosses want. That means sealing with a handshake. I am just as open with my bosses as I am with you. If there's a problem, I go in and tell them, "Guys, this is how it looks." "[A colleague] is on vacation right now. But I have the advantage that we are good friends and are in contact. I can just say 'hey what were you thinking when doing this?'. These friendships only work if you see work not just as work, no matter if I'm in Spain or at work."	"In my department, I set the tone. I am also an alpha dog, a decision-maker." "You just need people like me, who when things go wrong in their department, let the management run their pants and admit that we screwed up."	"Tim just doesn't have the time to pursue all these things. He is busy with his own projects. […] We have enough work to do. It needs someone to specifically take care of it. […] It lacks of support. The top management should have one's back." *Resistance to change* "That is not my task. My job would be to know how the system works, how what is created, how what is maintained. Where can I see the employees? I'm not interested in the rest. To be honest, I don't care, it's not my job, that's not what I'm here for. I'm the head of the electrical engineering department."
	(+) Embedded	*(-) In-Role Role Behaviour*	*Rejection of the new supervisor*
Peter	"I am constantly in contact with Dominic and Michael, we are in daily exchange." "We [colleagues] just know each other very well."	"My role is head of the logistics department. Thus, when machines are introduced or presented in a kick-off meeting I ask questions like 'Are different workpieces concerning machines?' and 'How is the process of the whole plant?'."	"Tim will take over the business sooner or later. At the moment he is involved in other projects, I'm not involved in these things." *Resistance to change* "We had a department meeting today. That means the whole team was informed about the retirement of the management. That the succession should then happen September 21. […] And that after that the roles will be reassigned."
	(+) Embedded	*(-) In-Role Role Behaviour*	*Rejection of the new supervisor*
John	"I have always enjoyed my work and I am also personally attached to the company to some extent." "Everyone has their own workflow, their own tasks and responsibilities. I don't think anyone here is bored, therefore nobody takes up voluntarily more work. This only works if you set direct statements like Mr. Müller, Maier, Schmidt do this. However, we address us by first names, everyone knows who to address for each task."	"I am responsible for every point of contact, concerning my department at least." "I'm responsible for my employees' concerns. I help them when they get stuck or when there is something to complain about […] The draftsmen come to me for protocols […] I am actually the girl for everything what is going on in my department."	"Tim is now getting involved and wants to change things. It is his ambition. It's also good, I think everyone here is willing to go along with it. But nevertheless, it takes time and he's impatient. It's also understandable, but we can't turn the time back." *Resistance to change* "Tim has many ideas which we try to pursue. I am nevertheless of the opinion, we should assign someone who pursues thing accordingly and better. Because as said, everyone is indeed endeavoured, but we have daily work."
Thomas	*(-) Disconnected*	*(+) Extra-Role Behaviour*	*Rejection of the new supervisor*

“The experience of the bosses is a huge factor…they can always handle the customer when things do go as planned. I don't know if Tim will be aware of this. I have no idea how it will work. But their know-how will be a big loss.” “I also had some meetings with Alex. But he didn’t show up for a long time. […] The last three months he just forgot me, to be straight forward. That’s quite hard, even without cancelling me. That pisses me off a bit. But maybe he has more important things to do at the moment. I'm not crying around, I don't have time to sit in meetings every day anyway.”	“People need this awareness: ‘okay, I'm responsible for this and if something doesn't fit or I can't handle it, I have to report it because I'm liable for it’. This sense of responsibility. Because in the end, if one department scolds the other, nothing is gained. The bottom line is that we deliver a machine. It says M&D on it and not mechanical design department of M&D. If the ship sinks, then everyone drowns with it.” “I have my own department where I have the product designers working for me. The technical draftsman no longer exists, the new job title is product designer. They report to me. I'm allowed to take care of everything, I'm allowed to train them, and I've also been promoted to department head, as I said, and I've also been given other tasks, such as thinking about innovations in the software we use. I make all the basic settings, I also tell the designers how to do things if they get stuck. I'm also the person you call if you have a problem with the program itself. So, yes I’m responsible for the administration.”	“Many do not believe that the things Tim is planning are actually about to change. In the past, often times things have been said but not realised.” *Resistance to change* “[About the role he plays in the company’s change initiative] At the moment, I'm a normal technical draftsman, I'll put it that way. I process data for the ERP system and makes certain settings so that the system runs for the time being…”

Implications. Accountability maintenance has a bipartite impact on organisational change. Openly rejecting measures related to the change initiative, these middle managers cause delays in the implementation of the strategy. However, they are a reliable partner for the top management concerning the operational management of their departments. Overall, intensive communication with these managers is necessary to counteract the negative influence.

Accountability Avoidance

Finally, a third group was noticeably struggling with the change-related ambiguous accountability environment. Lacking relational and individual anchor points, these middle managers used the ambiguous environment to refrain from any accountabilities. To do so, they engaged in activities of accountability avoidance, like avoidance-oriented job crafting and distractions from their responsibilities.

Relational Disconnection. In contrast to the groups of middle managers who were committed to maintaining or creating accountability, and whose actions were closely tied to their relationship with either management party, a third group of middle managers appeared to be experiencing difficulties due to their lack of confidence in their superiors and ties with their co-workers. These middle managers expressed their discontent about the retiring management, while also being very sceptical towards Tim and the change initiative. For example, Marc, head of IT, told an anecdote to address the lack of structure, which was characteristic of the leadership of Dominic and Michael:

> *"Michael once asked me about a machine – I actually have nothing to do with machines, I just do the internal IT. He said a specific video system was needed and asked if we already had such. I had set up a fitting camera in the past – as a test! Now it's at the customer's and is sold. […] No questions like 'how much did it cost?' […] The project was managed as if they made all decisions while drinking a beer. No formal offer, just sold. In this particular case, I even put my private cable in the setup. At the time I thought this would*

be just a test setup… It's not a big problem, because it was just a USB cable. He could not know that it was a private cable, but it annoys me."

However, even after Tim joined the management team, these managers couldn't be convinced of the company's management qualities and successful leadership. Susan, head of HR, stated that: *"We are already fighting for the company's survival with three persons in the top management. If the bosses retire and Tim has to do it alone... This won't work, it's a question of competencies."*. This lack of affiliation was further reflected in the missing ties of these rather young middle managers with their colleagues. Lea, head of procurement, thinks that *'if there was a little bit of a change in some positions, and a little bit of a generational change […] the organisation would work much better."*.

In-Role Behaviour. Lea, Susan, and Marc's discomfort with social ties was also mirrored in their role behaviour. Surprisingly, all three didn't seem to perceive themselves as department heads – even though they were introduced to the researcher as such by the company's management. For example, both Lea and Susan emphasised several times during the interviews, that they would like to have a department head in charge of them:

"I don't have a department head. I have the top management as contact person, but unfortunately, there is no contact person in my office. I am my contact person. I would wish that there would be another level above me." (Lea)

Likewise, they also perceived to have limited responsibilities and directive powers. Susan, points out that *'[she is] responsible for the newsletters and employee information, however [she doesn't] have executive power and […] only is the bearer of the news."*.

This role behaviour was further mirrored in their approach to responsibility. Contrary to the previously analysed middle managers, this group only felt responsible if the task was a direct order from their superiors (*"Of course, you could have said something before, but nobody*

asked." (*Susan)*) and is referring exclusively to their department (*"I'm so busy with other people's problems. […] I shouldn't deal more with other departments than my own." (Lea)*).

Accountability Enactment. Lacking relational or internal anchor points as guidance, Lea, Susan, and Marc were struggling, facing the ambiguous accountability environment created by the change initiative. As a result, they engaged in activities of *accountability avoidance*. More specifically, these middle managers engaged in job crafting to avoid giving account and were noticeably trying to *distract from their responsibilities* and the role they were expected to take in the change initiative.

This avoidance-oriented job crafting is well illustrated in Marc's narrative about his part in a bigger change-related project. Admitting that he *'had been involved in the project from the beginning'* and was expected to *'set the direction'*, he reframed his role as soon as problems arose in the project:

> *"I'm not the specialist needed in this project. I don't have so much to do with IT, but rather with processes, descriptions, or workshops. It's a bit difficult at the moment, but hopefully, it will get better, so that I can take better care of IT again."*

Asked about her role in the change initiative, Susan gave particularly surprising answers, considering the critical financial situation of the company. Distracting from her responsibilities, she elaborated, for example, on the need for digitalisation to save paper and the introduction of corporate benefits for employee satisfaction:

> *"I looked up what the company could do for employees. We have already introduced this corporate benefits program at the beginning of this year. […] I think about a "Healthy Company Initiative", I think it has been a topic before. I would very much welcome this. We would get a lot of subsidies from the employer, I think even tax-free, for spas, sports."*

Thus, lacking relational and individual anchor points, these middle managers engaged in accountability avoidance when confronted with an ambiguous accountability environment. See Table 17 for supplementary evidence.

Implications. This type of accountability enactment tends to be the least favourable one for the implementation of strategic change. Refraining from taking any accountability, these middle managers don't actively hinder the strategic change initiative, but they also don't contribute to its or the overall organisational success. This also contributes to a decreasing level of attention and involvement in decision-making by their superiors, which in turn reinforces the causes of accountability avoidance (lack of relational embeddedness).

Table 17 Supplementary Evidence Accountability Avoidance

Middle Manager	Relational Antecedents	Individual Antecedents	Enactment
	(-) Disconnected	*(-) In-Role Behaviour*	*Job Crafting*
Susan	"Until now, Tim has been involved in R&D and Dominic has managed the day-to-day business. But I think he now has more time to deal with the future related topics. He can communicate the current situation to the employees much better than Tim. Many may not have recognised the seriousness of the situation. If this is addressed by the senior manager, of course, it has a completely different effect."	"The ERP system is progressing slowly. […] As long as you don't work with it, you forget things very quickly. […] You can't push someone into deep water and expect them to swim. No one told me: How do I get into the program? What is important? […] It just started with: We do this and that today... You had to enter something in the search mask and you are somehow already so stressed, because you have to show them your results." "I don't have a contact person or superior department head, which is also difficult. Sometimes, when things escalate, I always have to talk to the management right away."	"I was designated as a key user of our ERP system. I mainly dealt with my own area of responsibility. But I don't really think that I'm responsible for other things. I often have the feeling that unpleasant things are simply delegated from other department towards me." "The sales department for example, asked me to unlock the orders for them. But I think that this is not my tasks. Theoretically I could do that, but then we wouldn't need any responsibilities. Then we would actually only need one person to do everything." *Distracting from Responsibilities* "I think we should aim to avoid paperwork. We copy a lot of things that are only archived for a short period of time. After that we destroy them again. I see this happening a lot in my area of responsibility, for example, we copy things because we received an invitation for an exam. Until the invitation is available, I want to have a copy archived. After it has been signed, I then file it. There is a lot of potential, I say, away from paper, towards digital files."
	(-) Disconnected	*(-) In-Role Behaviour*	*Job Crafting*
Lea	"I think Tim does quite a good job. However, he will probably have to get some help, someone with a commercial background or so. […] I think Tim knows that this is important and it would be beneficial to have someone who knows these things better." "I don't want to protect all the young people, but the older men in particular have always sorted things out themselves. […] When you've already reached a certain age, you don't want to change much. […] Some of our department heads don't go along with the change well. They very often sweep things under the carpet."	"I recently had a conversation with Dominic. I said: Well, I have to address it now because I don't want someone to say I wouldn't do my job. The problems start in other departments." "It would make sense to me if there was a department head for us or someone who would take care of the administrative departments."	"I am responsible for purchasing and for my trainees. It is not actually part of my area of responsibility, but I am also deputising for HR and other admin stuff." *Distracting from Responsibilities* "[Zoom] has the advantage that I can do other work besides. When on the normal telephone, I can type only with one hand. I don't know if you could use headsets with the normal telephone system, but that would be I think also so a quite efficient measure we should apply."
Marc	*(-) Disconnected*	*(-) In-Role Behaviour*	*Job Crafting*

	“I think I’m ok [with the change of supervisors]. I'm looking forward to it, if that’s the direction we have to go. If not I’m also okay. We could also stay with this triumvirate.” “I don’t want to offend anyone, but the others didn’t accept or were willing to work with me. They didn’t say ‘Yes, this project is important for the future and I will give my input.’.”	“Of course, you can ask: why didn’t we realize this earlier or why didn’t we take action? It’s difficult to answer. I don’t have an answer as to what was done wrong or what could have been done better. […] In the workshops, people sat down and said: ‘Show me how it’s supposed to work.’. We actually had to expectation that they will tell us how they need it to work. What should the system be able to do?” “My role, as someone who was already part of the project from the start, was to set the direction in the workshops - but I only managed it to a limited extent. This and IT, I would say that those were my two roles.”	“I was hired because [M&D] were looking for someone who would specifically take care of IT, so just IT.” *Distracting from Responsibilities* “I wasn't satisfied with myself either, I have to say. I might have been able to intervene more, maybe I should have intervened more. […] But it's also difficult for me. I've never managed or accompanied a project like this before.”

Conceptual Interpretation

Based on the analysis above, I propose a typology of accountability enactment in situations of ambiguity (See Figure 6). The typology draws on two antecedents, relational embeddedness, and individual role behaviour. The concept of relational embeddedness describes the relationships individuals developed over time as well as the consequential feelings of trust, identification, or solidarity (Nahapiet & Ghoshal, 1998). Thus, this antecedent ranges from individuals embedded in intraorganisational relations to individuals being disconnected from these relations. The second antecedent, individual role behaviour, builds on the notions of in- and extra-role behaviour (Finkelstein & Penner, 2004; Kim & Mauborgne, 1996). In-role behaviour describes an individual's behaviour in role that is restricted to its formal prescription. Extra-role behaviour, on the other side, refers to voluntary efforts beyond formally prescribed role duties. The typology presented below draws on these antecedents to classify three forms of middle manager accountability enactment: 'Accountability Creation', 'Accountability Maintenance', and 'Accountability Avoidance'. In the following, these types will be described in detail.

Accountability Creation. This type of accountability enactment is manifested by approach-oriented job crafting and the establishment of accountability mechanisms. A prerequisite for such behaviour, is a high degree of relational embeddedness, preferably with change-driving parties, as well as individuals' willingness for extra-role behaviour. These relational and individual antecedents equip the individual with confidence in the organisation and themselves to proactively create accountability in a situation of ambiguity. We see this behaviour for example in Alex. His close relationship with Tim and his willingness to perform tasks outside his formal role description enabled him to create accountability despite the ambiguous environment caused by the strategic change initiative.

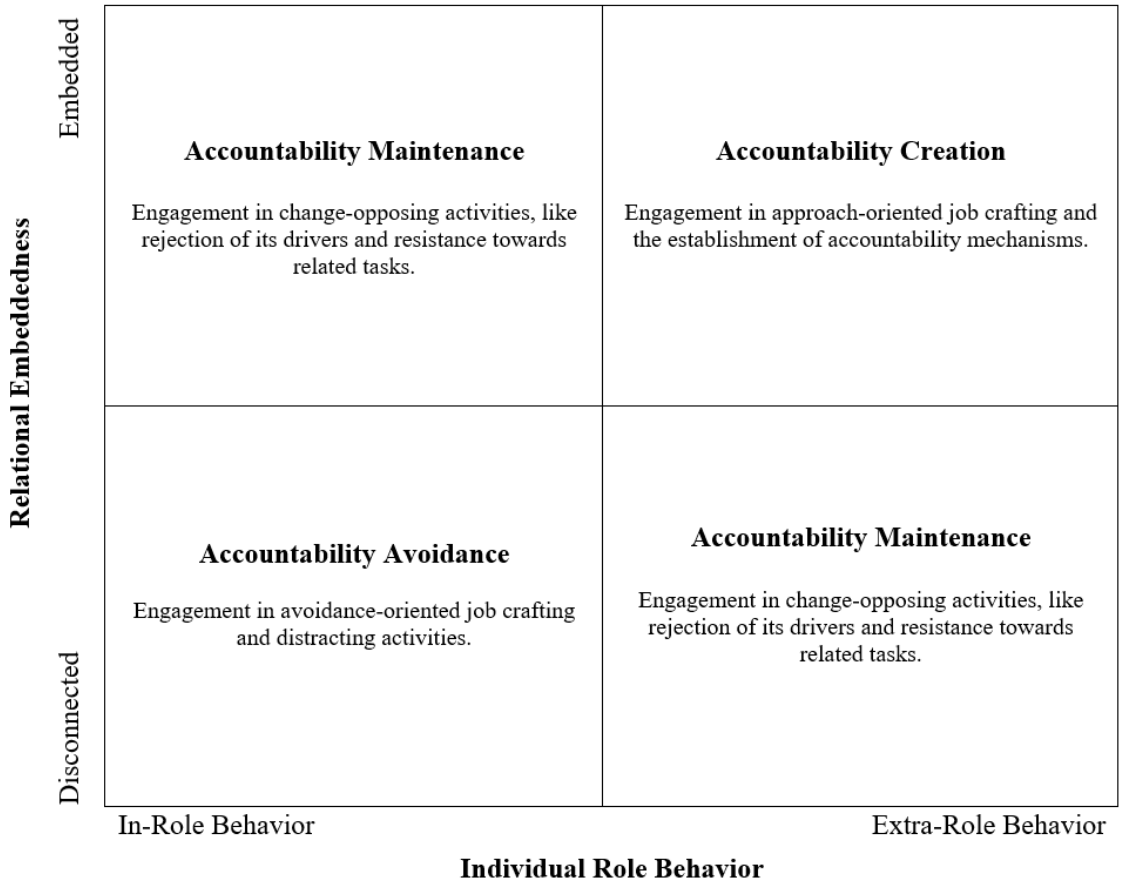

Figure 6 Typology of Accountability Enactment

Accountability Maintenance. This type of accountability enactment is defined by the attempts of middle managers to keep up the status quo despite the changing accountability environment. To do so, they engage in activities that oppose the change, like the rejection of its drivers and the resistance towards related tasks, while maintaining their previous accountabilities. This behaviour is foreshadowed by two different configurations of individual and relational antecedents.

On the one hand, middle managers who have a high degree of relational embeddedness towards organisational roots, e.g., retiring supervisors or longstanding colleagues, show that they stick to previous structures even in situations of ambiguity. This is further mirrored by their role behaviour, which is restricted to their formal, long-standing role description. An

example of this type of accountability enactment is Peter. Although he is aware of the changed corporate environment, he continuously refers to past times and the outgoing management as a reference point. His role behaviour is focussed on the management of his department while acting dismissive toward change-related activities. Thus, he maintains accountability for his pre-change area of responsibility.

On the other hand, it is to assume that this connection to organisational roots remains even when the social fabric dissolves, e.g., in the case of the actual retirement of the supervisors. In this case, middle managers are willing to show extra-role behaviour as they feel accountable for the overall organisation despite the loss of their social embeddedness. We see this behaviour in Thomas. Contrary to Peter, he acknowledges the upcoming retirement as well as personnel changes, and thus the loss of his relational embeddedness. Even though he acts dismissive towards change, he also shows extra-role behaviour as he is concerned about the failure of the overall organisation.

Accountability Avoidance. Middle managers engaging in this type of accountability enactment try to influence the perception of their accountability by role others to avoid being held accountable. In particular, they distract from their expected responsibilities and engage in avoidant job crafting. This behaviour is caused by a lack of relational embeddedness leading to a lack of confidence in the organisational development, as well as strict in-role behaviour. This missing connection to the overall organisation leads individuals to refrain from any accountabilities. Susan, for example, expresses her disconnection from social ties in the organisation, as well as an extremely restricted role behaviour – as she wishes for someone to take over her role as a department head. Consequently, she uses the ambiguous accountability environment to avoid being held accountable.

6.5 Discussion

This paper spotlights middle manager accountability ambiguity in the context of strategic change, and thus answers to calls to view management issues through an accountability lens (Hall et al., 2007). Based on my analysis, I make three theoretical contributions to the literature on accountability and the middle management.

Middle managers engage in three types of accountability enactment in situations of ambiguity.

Prior research shows that strategic change extends the already divers set of middle management roles (Floyd & Wooldridge, 1992; Huy, 2002). Expecting them to become drivers of change (Caldwell, 2003; Mantere, 2007; Rouleau & Balogun, 2011; Thomas & Linstead, 2002), research on the strategic contribution of the middle managers focuses on their abilities to communicate and implement initiatives, introduced by the top management, down the organisation (Balogun & Johnson, 2004; Huy, 2002; Rouleau, 2005; Rouleau & Balogun, 2011). However, this research area builds on the assumption that middle managers accept and adapt to these changing roles and accompanying accountabilities. Hereby, several preceding intricacies are neglected. First, the concepts of role and accountability both describe individual behaviour in relation to external expectations (Biddle, 1986; Katz & Kahn, 1978). Middle managers are, by the nature of their position in the middle of the organisation, subject to a variety of often conflicting expectations about their roles and accountabilities (Azambuja & Islam, 2018; Kreiner et al., 2009; Merton, 1957). While in phases of stability, formal and informal mechanisms provide guidance for interpreting these expectations (Okhuysen & Bechky, 2009), and thus an individual's accountability environment (Hall et al., 2007), this is not the case in phases of change. Affecting formal and informal organisational structures (Friesl & Silberzahn, 2017; Lynch & Mors, 2019; Mohrman et al., 2003), like in our case the introduction of a new accountability source and hierarchical level, change confronts middle managers with a situation of accountability ambiguity. Second, assuming middle managers to

take these change-related new roles and accountabilities, prior research doesn't take into account that individuals tend to lean towards rigid (Staw et al., 1981) or even resisting behaviours (Dopson & Neumann, 1998; Fenton-O'Creevy, 2001) if confronted with change. Finally, it is considered that individuals are not completely determined by the structural influence of an organisation (Pratt & Kraatz, 2009). They can construe their accountability according to the role they decide to take (see Chapter 5), or even resist these demands through decoupling (Pitsakis et al., 2012). Previous research has shown that subordinates can decide to weigh and prioritise accountabilities (Hall et al., 2016), for example as an act of impression management (Ammeter et al., 2004) or due to fear of negative evaluation (Watson & Friend, 1969). Accountability ambiguity hence requires individuals not only to respond to accountability expectations but rather to enact accountability in absence of clear demands. This paper responds to these intricacies, and thus creates the groundwork for research on the strategic contribution of the middle management. I demonstrate that in situations of an ambiguous accountability environment, middle managers engage in approaching, avoidant (Elliot, 2006), or even resistant behaviour (e.g., Pitsakis et al., 2012), which leads to three different types of accountability enactment. (1) Actors engaging in *Accountability Creation* are open to change and perceive it as a chance for development. These middle managers make use of the ambiguous situation and craft their roles to seek opportunities and increase their demand (Zhang & Parker, 2019). They further proactively establish accountability mechanisms and thus create accountability according to their own preferences. Leveraging on the ambiguous environment, these middle managers set the stage for their own development and have the prerequisite to become drivers of change as often discussed in the literature (e.g., Huy, 2002). (2) Middle managers engaging in *Accountability Avoidance* display scepticism towards the change initiative, but also towards their own role in the organisation. Aiming to refrain from being held accountable – neither for change-related roles, nor their former ones – these managers engage

in avoidance-oriented job crafting, like the reframing of their role (Zhang & Parker, 2019), as well as distracting from their expected accountabilities. Hence, these middle managers leverage the ambiguous accountability environment for role distancing (Goffman, 1959) and unintendedly act as a source of resistance to strategic change, as they no longer perform their basic expected role as mediators between the different actors in the organisation (e.g., Floyd & Wooldridge, 1999). (3) Contrary to the described unintentional resistant behaviour, middle managers engaging in *Accountability Maintenance* respond to an ambiguous accountability environment with intentional resistance (Guth & Macmillan, 1986). These middle managers also face change with a critical eye, which is however based on their close relationship with the organisational roots (Pitsakis et al., 2012). Demonstrating maintenance-oriented behaviours like dismissiveness towards change-driving actors and activities, middle managers are purposefully refusing to take on new roles and accountabilities. Instead, they insist on the former status-quo of the organisation, and thus their former roles and accountabilities. Concluding, even though these middle managers resist the change initiative, they still perform a part of their role set and contribute to the overall organisational success. Ambiguous accountability environments are a crucial, yet hitherto poorly noticed concomitant phenomenon to strategic change. This study demonstrates that actors react to this ambiguity with different types of accountability enactment, ranging from approach-oriented to resistant, which determine the role middle managers are willing to take in the context of change. As the analysed accountability environment in this paper is restricted to a single context of change, I encourage future research to focus on middle manager accountability enactment in different change scenarios and organisational structures. As accountability evolves over time (Frink & Klimoski, R., 1998), I highly encourage researchers to meet this phenomenon with a process perspective to gain deeper insights into individual behaviour in situations of ambiguity.

In the absence of structural guidance, actors rely on relational and individual factors to manoeuvre their accountability.

In addition to the 'how', I further contribute to the literature on accountability by showing 'why' middle managers react with different types of accountability enactment if confronted with ambiguous environments. As previously pointed out, formal mechanisms, like reporting relationships, provide a structure for organisational actors to meet expected role behaviours (Frink & Klimoski, 1998; Okhuysen & Bechky, 2009; Orbuch, 1997; Scott & Lyman, 1968). In contexts of change, however, these mechanisms become attenuated (Friesl & Silberzahn, 2017; Lynch & Mors, 2019; Mohrman et al., 2003). With this study, I demonstrate that in absence of structural accountability mechanisms, individual and relational factors determine how middle managers react to accountability ambiguity. On the one side, this paper reveals the influence of relational embeddedness on accountability enactment. Actors feel connected to the social fabric of an organisation, thus relationally embedded (Nahapiet & Ghoshal, 1998), are enabled to take accountability. However, the directionality of these social ties affects the roles for which individuals are willing to take accountability - it defines actors' reference points for role expectations (Hall et al., 2016). Middle managers which are relationally embedded with change-driving parties are encouraged to cater to these parties' role expectations and the accompanying accountabilities. In contrast, middle managers embedded with past-oriented organisational relations stick to their former role expectations and accountabilities. Moreover, I show that actors disconnected from organisational relationships refrain from accountability. Thus, in absence of structural and relational guidance, individuals struggle to interpret role expectations and withdraw from accountability. Nevertheless, we also see that individuals which were formerly relationally embedded, stick to their former role expectations and accountabilities, even though the social fabric has dissolved. This behaviour can be attributed to a convergence of an individual's relational and organisational identification (Sluss &

Ashforth, 2008). Thus, even in the absence of role expectations, actors maintain their accountability in the interest of the overall organisation. On the other side, this study points out the influence of individual role behaviour on the type of accountability enactment. Building on the theory of in- and extra-role behaviour (Finkelstein & Penner, 2004; Kim & Mauborgne, 1996), I draw references to actors' willingness to take accountability in ambiguous environments. Middle managers demonstrating in-role behaviour, or behaviour following formally prescribed roles, restrict their accountability accordingly or even refrain from it in the absence of this formal role description. Whereas middle managers engaging in extra-role behaviour, or voluntary efforts beyond formally prescribed role duties, are willing to take accountability despite ambiguous expectations. Again, the notion of identity comes into play. Actors identifying with change-driving parties express extra-role behaviour by taking on accountabilities in favour of the change initiative. Whereas, for middle managers identifying with the organisation, extra-role behaviour is expressed by the maintenance of former accountability in the absence of role expectations. This has implications for future research. Alongside prior studies focussing on the links between identity and accountability (Schlenker et al., 1991) and identity and extra-role behaviour (Stoner et al., 2011), this paper reveals the relatedness of these constructs we still don't entirely understand.

Accountability is an agentic phenomenon.

Finally, I contribute to a major theme in the strategy-as-practice debate by addressing conditions of managerial agency (Vaara & Whittington, 2012). The concept of agency is concerned with actors 'ability to act differently' and potentially counter structural constraints (Giddens, 1979). The concept of accountability is tightly linked to agency, as it is representing such a constraining force. However, just like role theory, which regards actors adapting to their parts in a set script (Giddens, 1986; Mantere, 2007), research on accountability is rather deterministic and emphasises the 'given' character of accountability. Acknowledging

accountability as a dyadic manager/subordinate relationship, prior accountability research primarily focuses on employee reactions to being held accountable (e.g., Hall et al., 2017), as well as, more recently, on managerial accountability enactment (Brees & Ellen, 2022). With this study, I demonstrate that actors are not just on a passive, receiving front. Facing an ambiguous accountability environment, subordinates themselves enact accountability and shape their roles influenced by the previously described relational and individual factors. As knowledgeable agents, these middle managers show awareness of their structural environment and transform it, in this case, their accountabilities, through agency (Giddens, 1986). Thus, agency is demonstrated in the enactment of accountability. In line with fellow academics, I encourage researchers to take up this perspective of role and accountability as an agentic phenomenon (Brees & Ellen, 2022; Fondas & Stewart, 1994; Mantere, 2007). This would pave the way for questions like 'How are these dyadic interactions influenced by subordinate accountability enactment?' and vice versa.

6.6 Conclusion

This paper illuminates middle managers' reactions to ambiguous accountability environments in the context of strategic change. Indeed, strategic change confronts the middle management with evolving role demands while facing an ambiguous accountability environment. My findings show that subordinates are not only on the receiving end of the dyadic accountability dynamics. In situations of ambiguity, middle managers enact accountability depending on their individual and relational pre-sets. Given the influential role middle managers are expected to play in the context of strategic change, research on accountability is a crucial part of our understanding of their contribution.

In addition to the theoretical contributions discussed above, this paper derives managerial implications. First, strategic change constitutes a burden for the middle management by

exposing them to new, challenging role expectations as well as ambiguous accountability environments. This study highlights that middle managers refer to relational and individual prepositions to manoeuvre their accountability in situations of ambiguity. Further, I show that particularly the absence of relational embeddedness leads to employees refraining from accountability. Thus, managers can contribute to middle managers becoming the desired drivers of change by acknowledging their challenges and focussing on building relationships. Second, this paper emphasises accountability as an agentic phenomenon. Thus, in situations of strategic change, accountability shouldn't be approached as a top-down assignment, but rather as a negotiation process whose outcome determines the role middle managers will take in the process of implementing strategic change.

Finally, it is important to highlight that this study is subject to an important boundary condition. The strategic change initiative on which I base my theoretical argument has taken place in a family business with largely long-tenured employees and a pending generational change. Although I believe that my results are generalisable, I want to point out that the importance of relational embeddedness might be enhanced in this context (e.g., Chua et al., 1999). Thus, I encourage researchers to immerse themselves in different contexts of ambiguous accountability environments. Regardless of this constraint, this paper demonstrates that an accountability perspective enriches our understanding of individual behaviour in organisations.

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7 Theoretical Contributions of this Dissertation

As stated in the introductory part of this dissertation, I argue that change has to be understood as part received and part enacted, and thus, aim to contribute to the overarching research question of *"How do organisational actors respond to ambiguous meanings while enacting strategic change?"*. I conducted three empirical studies which are presented in Chapters 4-6. These papers are based on different theoretical lenses (Sensemaking, Role Identity, and Accountability), analysing the research question from different perspectives. In this section, I sum up their theoretical contributions, as well as how they contribute to broadening our understanding of strategizing in contexts of strategic change.

7.1 Making sense in an ever-changing environment

The paper titled "No Future? Retrospective and Prospective Sensemaking in Instances of Prolonged Organisational Closure" (Chapter 4) investigated sensemaking dynamics following a prolonged process of closure. By analysing how organisational actors had to shift their understanding from an organisation as 'a going concern' to an organisation that is closing while experiencing and enacting strategic change, we were able to make three contributions to the extant literature on sensemaking in changing environments.

First, prolonged closure, as an extreme case of subtractive strategic transformation and change (Hakak, 2015), leads to specific patterns of sensemaking. As the long duration of closure precipitates enactment voids, organisational actors are lacking guidance to create new meaning of organisational reality, and retrospective sensemaking of continuity is triggered. This contrasts with existing assumptions that the failure to enact change in situations of uncertainty is due to a breakdown of retrospective sensemaking (Weick, 19923). We show that

sensemaking in situations of prolonged closure rather depicts the interplay of two sensemaking types as defined by Sandberg and Tsoukas (2020): the immanent type of sensemaking, which is accomplished by actors 'sensorially grasping the meaning of an evolving situation', and the detached-deliberate type of sensemaking, which represents a mainly cognitive-discursive sensemaking involving the 'engagement in abstraction to generate a conceptual sense of the troublesome activity'. Whereas the top- and middle management unfolded a detached-deliberate type of sensemaking, operators remained in immanent sensemaking as they were still enacting their daily routines. Thus, we contribute to the extant literature by highlighting the implications of enactment voids, as an important characteristic of the early phases of a prolonged closure, leading to 'past-maintaining' sensemaking.

Second, we add to a more recent line of research interested in prospective forms of sensemaking (Introna, 2018). Studies on prospective sensemaking have been so far restricted to deliberately future-oriented contexts (Friesl et al., 2019; Jacobs et al., 2013; Stigliani & Ravasi, 2012). Thus, we contribute by investigating the hierarchical location and interplay of retro- and prospective forms of sensemaking in instances of prolonged closure. We show how an enactment void in the early phases of closure, and the following only gradual unfolding of enactment from processual to relational, shape the occurrence of retro- and prospective sensemaking. Hereby, we demonstrate a decoupling of sensemaking modes on different levels of the organisation dependent on the form of enactment: Prospective sensemaking initially only occurs on the level of the top- and middle management, as they engaged in the processual enactment of the change. It is only as enactment becomes relational, thus the closure becomes visible in social relationships, that the workforce started to engage in prospective sensemaking (future-enabled sensemaking) and accepted the closure process.

Finally, we provide new insights into the interplay of different types of enactment and sensemaking. As introduced in Chapter 1, the notion of enactment is central to the concept of

sensemaking (Weick, 1995; Maitlis, 2005). As sensemaking is conceptualised as an active accomplishment in which actors engage with events, our paper suggests that the characteristics of these enactments (enactment void, processual enactment, relational enactment) shape the extent to which they may trigger the type of sensemaking (retro- or prospective sensemaking) and its location (management or workforce). Thus, this paper highlights the importance of enactment for sensemaking in contexts of change.

7.2 Enacting one's role in an ever-changing environment

Focusing on organisational actors' response to ambiguous meanings while enacting strategic change, this thesis further investigated situations of ambiguity due to the implications of changing environments on actors' roles in the organisation. I conducted two studies investigating role enactment in changing environments, whereby one is drawing on an identity perspective focusing on the top management, and the other is located on the middle management level building on an accountability perspective.

The paper titled "Do I actually want this? The Co-Evolutionary Formation of Strategy and Managerial Identity" (Chapter 5) focuses on the influence of role identity on strategy formation. Thus, I contribute to the growing body of literature on individual-level identity in management and organisation research (Brown, 2019; Mantere, 2007; Mantere & Whittington, 2020), and I further extend existing research on the strategy-identity nexus (Ravasi et al., 2020). While prior research agrees about the relationship between 'doing (strategy) and being (identity)', research on strategy and identity predominantly remains on the collective level of organisational identity (Dutton & Dukerich, 1991). By emphasising the interplay of managerial role identity, intention, and strategy formation, I point out how strategic decision-making is influenced by individual-level identity. More precisely, I highlight that strategy formation is an intertwined process of managerial identity work and environmental determinants.

Second, this paper adds to the overall aim of this thesis by shifting attention to the notion of enactment in the context of role identity enactment during strategic change and portrays change as a process of meaning making. Opening the black box of managerial role enactment and strategic intentions, I suggest that managerial role identity guides strategic intentions in situations of role conflict, which are often triggered by strategic change. Managers, as knowledgeable agents able to follow their own agency (Giddens, 1979), can create their own paths by deliberately transforming their environment suitable to their preferences (Fondas & Stewart, 1994; Perrow, 1986; Weick, 1969). Thus, in order to resolve role conflict, managers engage in the enactment of role identity towards their own preferences, which again guides their intentions and influences strategic change. I further add to existing literature that argues about the influence of identity on strategy formation (Tripsas, 2009). I highlight that states of managerial role identity impact the nature of strategy formation. I show that stable states of role identity enable managers to engage in strategic planning activities, whereas fluid states of managerial role identity promote the emergence of a strategy aiming to create an identity-suiting environment.

Finally, I shed new light on identity dynamics by building on Goffman (1961) and the concept of role distancing. I show that managers engage in four different types of role distancing to enact their preferred role identity in instances of role conflict. Depending on the nature of the role conflict, managers engage in affiliative, aspirational, attentional, or affective role distancing. Thus, this study adds to the question of *how organisational actors enact their role in an ever-changing environment* by showing how the role identity dynamics of role conflict, distancing, and enactment guide managerial intentions to form an organisational strategy aligning with their preferred role identity.

The third paper of this thesis, titled "Accounting for their role – Middle manager accountability ambiguity in the light of strategic change" (Chapter 6) spotlights middle manager

accountability enactment in situations of ambiguity. By demonstrating how and why middle managers engage in the enactment of their accountability in the context of strategic change, I contribute to research on the middle management's strategic agency (e.g. Mantere, 2007), and answer the call of Hall et al. (2007) to view management issues through an accountability lens. As change leads to a situation of accountability ambiguity, middle managers are required, not only to respond to accountability expectations but rather to enact accountability in absence of clear demands. I demonstrate that in situations of ambiguous accountability environments, middle managers engage in approaching, avoidant (Elliot, 2006), or even resistant behaviour (Pitsakis et al., 2012). Analysing these behaviours, I identified three types of accountability enactment (Creation, Maintenance, and Avoidance), which each have different implications for the strategic contribution of the middle manager.

Finally, I highlight the dynamics leading to these different types of accountability enactment. As formal and informal accountability mechanisms become attenuated in the context of strategic change (Friesl & Silberzahn, 2017; Lynch & Mors, 2019), organisational actors can no longer rely on structural guidance to meet expected role behaviours (Frink & Klimoski, 1998; Okhuysen & Bechky, 2009). I demonstrate that in absence of structural accountability mechanisms, individual and relational factors determine how middle managers react to accountability ambiguity. In summary, this study contributes to this thesis by presenting middle managers' ability to engage in the enactment of their preferred role accountability in situations of change.

7.3 Contributions to the field of strategy research

In addition to contributing to our understanding of organisational actors' response to ambiguous meanings while enacting strategic change, my research contributes to the methods of qualitative research, as well as to the Strategy-as-Practice agenda.

My study presented in Chapter 5 extended the methodological toolbox of qualitative research by introducing an innovative approach to self-reports. I demonstrate that self-reports, especially interactive self-reports, even though rarely used in social science (Alaszewski, 2006; Balogun & Johnson, 2004; Rauch & Ansari, 2022) are a promising research method to analyse strategizing (Balogun, 2003), as well as role- and identity-related topics. Interactive self-reports offer intimate real-time information over an extended period of time while saving researcher resources. They offer subjective impressions of importance (Allport, 1942), as the informant is encouraged to take the leading part of the open and spontaneous conversation (Balogun et al., 2003). Thus, as research on strategizing aims "to gain an intimate view of organisations, relationships, and events from the perspective of one who has experienced them him- or herself" (Bogdan & Taylor, 1975, p. 7), and research on role identity requires half narrational, half dramaturgical accounts (Down & Reveley, 2009), interactive self-reports are especially suitable to get insights into the informant's thought-world (Rauch & Ansari, 2022).

I further contribute to the SaP agenda by contributing to our understanding of "human agency in the construction and enactment of strategy" (Jarzabkowski et al., 2007, p. 6). I demonstrate how strategic activity relies upon the actors' subjective interpretation of their environment and their roles within the organisation. The study focuses on managerial role identity and strategy formation (Chapter 5) and shows how a manager, as a knowledgeable agent (Giddens, 1979), follows his own intentions to enact his role despite differing role expectations and thus shapes a strategic change initiative according to his role preferences. Further, by taking an accountability perspective, the study presented in Chapter 6 highlights the managerial agency of the middle management. Indeed, accountability represents a constraining force to the concept of agency. Representing a dyadic manager/subordinate relationship, accountability has been only studied in one direction – managers enacting (Brees & Ellen III, 2022) and subordinates reacting to accountability (Hall et al., 2017). I contribute to the literature on accountability (Hall

et al., 2007), as well as to the literature on conditions of managerial agency (Vaara & Whittington, 2012), by demonstrating that subordinates are not just on a passive, receiving front. Facing ambiguous accountability environments, middle managers enact accountability and shape their roles which defines their contribution to strategic change. Thus, they demonstrate agency in the enactment of strategy (Giddens, 1986).

7.4 Further Research Avenues

Given the boundaries of this dissertation, I encourage researchers to further shift attention to the simultaneity of change reception and enactment when investigating the notion of meaning during strategic change, which marks the core of this thesis. While I tried to mitigate the limitations of each research project, I encourage further researchers to consider the following fruitful topics.

First, the findings presented in Chapter 4 may provide an impetus for further research on organisational closure and prospective sensemaking. Studies on prospective sensemaking have been so far restricted to deliberately future-oriented contexts (Friesl et al., 2019; Jacobs et al., 2013; Stigliani & Ravasi, 2012). By analysing prospective sensemaking in an instance where the future of the organisation is in jeopardy, we open new perspectives to study this issue. Further, as instances of organisational closure or similar forms of transformation are known to enhance identification with the organisation (Walsh et al., 2019) and may lead to the maintenance of legacy (Walsh & Glynn, 2008), I encourage researchers to illuminate how past identity claims are resurrected, how they interfere with prospective sensemaking (future-restricted sensemaking), and how actors might mitigate their effects on sensemaking.

Second, I recommend to further extending the strategy-identity nexus (Ravasi et al., 2020) by shifting attention to individual-level identity. The notion of role identity has presented itself as a fruitful area for future research. On the one side, I suggest further studies at the intersection

of managerial role identity work and strategy. The dynamics of role conflict, distancing, and enactment form in correlation to managerial intention an interesting opportunity to study strategizing in the context of change. As the events on which the paper presented in this dissertation have been influenced by the Covid-19 pandemic, studies on the interrelationship of strategy formation and managerial role identity in less extreme contexts might add to the bigger picture. On the other side, I recommend increased attention to the concept of accountability. Accountability is closely linked to role identity and represents an agentic phenomenon (Giddens, 1986). Thus, studying management issues through an accountability lens offers researchers multiple opportunities to enhance our understanding of managerial agency. Possible paths for future research might contain the analysis of dyadic accountability relationships, especially through the perspective of subordinate accountability enactment, the analysis of subordinate accountability enactment in different change scenarios and organisational contexts, or the analysis of the links between identity and accountability and identity and extra-role behaviour. Further, as accountability evolves over time, I encourage researchers to meet this phenomenon with a process perspective to gain deeper insights into accountability ambiguity and individual behaviour in these instances.

Finally, I hope that interactive self-reports as demonstrated in this dissertation inspire researchers to expand their methodological toolbox. These self-reports have proven to be especially suited to study strategizing as well as role- and identity-related issues by offering intimate real-time information over extended periods of time. Thus, they provide an opportunity for further research on a variety of topics and might help to access information on how actors are enabled by organisational and wider social practices in their decisions and actions – which represents the core of SaP research.

8 Strategizing in an ever-changing environment

Indeed, change is a curious thing – especially for those responsible for its formation and implementation. Through this thesis, I address how organisational actors respond to ambiguous meanings while enacting strategic change. By shifting attention to sensemaking dynamics in the context of change, in particular prolonged organisational closure, I demonstrate the importance of enactment for organisational actors. On the one hand, I highlight the link between actors enacting strategic change and their ability to create a new meaning of organisational reality. On the other hand, I show how enactment further enables actors to prospectively make sense of and commit to strategic change. Moreover, I point out the importance of enactment in different contexts of role ambiguity due to a changing environment. First, I show how the enactment of managerial role identity influences managerial intentions, and thus the formation of strategic change. Second, I demonstrate how middle managers enact accountability and shape their roles in change-related ambiguous environments, defining their contribution to the implementation of strategic change.

These theoretical contributions go along with implications for managerial practice. First, strategic change equally constitutes a burden for those in charge of its formation, as for those implementing it. Whereas organisational actors responsible for the formation of strategy are immediately engaged in its enactment, and thus enabled to prospectively make sense of change, this is not the case for the rest of the organisation. As prospective sensemaking allows actors to commit to strategic change, it's in the interest of the management to promote enactment throughout the organisation. This enactment might be processual, leading to changes in daily routines, or relational, leading to changes visible in social relationships. Moreover, the top management should avoid creating enactment voids, a discrepancy between the announcement and enactment of change, as it triggers inertia and resistance on a workforce level.

Second, strategic change is especially difficult for the middle management, as they are exposed to new, challenging role expectations and ambiguous accountability environments. In such situations, middle managers refer to relational and individual predispositions to manoeuvre their accountability. However, if middle managers lack relational embeddedness, they tend to refrain from accountability. Thus, top managers can contribute to middle managers' sense of accountability and ability to become drivers of change by acknowledging their challenges and focusing on building relationships. Further, as accountability is an agentic phenomenon, it shouldn't be approached as a top-down assignment, but rather as a negotiation process, whose outcome determines the role middle managers will take in the process of implementing strategic change.

Finally, this dissertation highlights the relationship between managerial role identity, managerial intentions, and strategic change. Managers should be aware that the enactment of their preferred role identity in order to resolve possible role conflicts, might influence the formation of strategic change. As the enactment of role identity is enabled by role distancing, managers can refer to the four types of role distancing presented in this dissertation (Affiliative, Aspirational, Attentional, and Affective) to reflect on the intentions guiding strategic change.

Each paper of this dissertation, each with its own implications for theory and practice, demonstrates the simultaneity of change reception and enactment and emphasises the importance to adopt this perspective when investigating the notion of meaning in the context of strategic change – as strategic change is a process of meaning making.

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