

Engaging the entire organization: how OKRs enhance integrative strategy implementation

Christine Wowerath

Christine Wowerath is based at the Department for Management and Marketing, University of Innsbruck, Innsbruck, Austria.

1. Introduction

When you go for a hike with your family, it's fine to just walk and enjoy the scenery, but when you're at work you need to be crystal clear about the destination. Otherwise you're wasting your time and the time of everyone who works with you (Walker, 2011, as cited in [Niven and Lamorte, 2016](#)).

This quote from Oracle's Chief Financial Officer highlights a fundamental truth about organizations—without clear goals, even the best talent and intentions are ineffective. In today's dynamic and fast-moving business environment, where change is constant, having a clear direction is not optional—it is essential to stay focused. A striking example of this can be seen in the case of Netflix. As [de Zilwa \(2023\)](#) points out, Netflix's rise, fall, and recovery were driven not only by big strategic shifts, from DVDs to streaming to original content, but also by the company's ability to set focused goals and align the organization accordingly. Strategy alone did not ensure success; clarity of direction and internal alignment were just as crucial. This illustrates a broader challenge that many organizations face. Developing a sound strategy is only the first step, implementing it effectively is where most organizations fail ([Sull et al., 2015](#)).

In response, frameworks such as objectives and key results (OKRs) have gained attention for their ability to provide a structured, transparent approach to goal setting. OKRs, defined as “critical thinking framework and ongoing discipline that seeks to ensure employees work together, focusing their efforts to make measurable contributions that drive the company forward” ([Niven and Lamorte, 2016](#), p. 6), have become a widely used tool for translating strategy into actionable lower-level objectives. They are used to increase alignment, transparency, and focus across all levels of an organization ([Doerr, 2018](#)). According to a Google Trends analysis, the search term “OKR” has increased 27-fold in global search volume between 2005 and 2025, reflecting the rising popularity of the framework across regions. Despite their growing relevance, academic research on OKRs remains fragmented, and there are still limited empirical insights into how they function and impact organizations.

Academic literature discusses OKRs from various perspectives, ranging from a tool for long-term collaboration ([Niven and Lamorte, 2016](#)), to a planning and control management system ([Engelhardt and Möller, 2017](#)), to a goal-setting protocol involving individuals ([Doerr, 2018](#)). In addition to recent empirical studies ([Criado et al., 2024](#); [Rompho and Truktrong, 2024](#)), contributions exploring the application of OKRs in a literature review ([Troian et al., 2022](#)) and in diverse contexts have emerged in conference proceedings and practitioner-oriented outlets (e.g. [Irikefe, 2021](#); [Zierock et al., 2024](#)). These publications

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mark important steps toward a more systematic and theoretically grounded understanding of OKRs. However, most of the available material on the topic still consists of descriptive guides (e.g. [Castro, 2023](#)).

In parallel, a review of the literature on strategy implementation reveals that research artificially distinguishes between strategy formulation and implementation ([Nutt, 1989](#)). Thereby, the focus is primarily on strategy formulation ([Greer et al., 2017](#); [Raes et al., 2011](#)) and creating strategy implementation plans ([Nutt, 1986, 1989](#)). However, strategy implementation in practice, with its adaptive dynamics, has received considerable research attention over the last 20 years ([Ahearne et al., 2014](#)). Building on [Mintzberg and Waters's \(1985\)](#) notion of deliberate and emergent strategy, subsequent work has shown how strategies often evolve through iterative adjustment and experimentation (e.g. [Bucher and Langley, 2016](#); [Jarzabkowski et al., 2019](#)). This shift in focus toward a more adaptive view of strategy implementation is referred to as the “adaptive turn” ([Weiser et al., 2020](#)). Although strategy implementation research has grown as a result of the adaptive turn, the field has been fragmented by the different philosophies and theories underlying the two streams of strategy formulation and strategy implementation ([Andrews et al., 2011](#); [Friesl et al., 2021](#)).

Against this background, [Weiser et al. \(2020\)](#) call for researchers to complete the adaptive turn by adopting an integrative view of strategy implementation. Integrative view refers to the ways in which the research streams of strategy formulation and implementation complement each other, with respect to their approaches and the empirical contexts they examine. [Weiser et al. \(2020\)](#) argue that a closer integration of the two streams would lead to synergies and cross-fertilization of empirical phenomena that both fields have investigated. Therefore, they suggest that instead of focusing solely on top managers as strategy creators or organizational members as recipients, scholars should place more emphasis on the ongoing interplay between various organizational actors.

At this stage, OKRs gain importance by bridging top-down strategic direction with bottom-up engagement. They further encourage ongoing interaction among organizational actors during strategy implementation through the alignment process ([Engelhardt and Möller, 2017](#); [Niven and Lamorte, 2016](#)). The OKR framework has its roots in the management by objectives (MBO) concept, which was founded on the idea that managers require clearly defined objectives to focus on key priorities ([Smiddy and Greenwood, 1981](#)). Building on this foundation, research on performance management systems has emphasized how goal-setting frameworks affect strategic alignment ([Dossi and Patelli, 2010](#)), communication ([Godener and Söderquist, 2004](#)), and corporate control ([Cruz et al., 2011](#)). However, to date, there is limited empirical understanding of the mechanisms through which OKRs enhance strategy implementation and contribute to an integrative view. Due to the increasing practical importance of OKRs and [Weiser et al.'s \(2020\)](#) call for a more integrated approach to strategy research, it is crucial to understand the role of OKRs at the intersection of strategy implementation and (re)formulation. Building on that, this study addresses the following research question:

RQ1. How do OKRs enhance integrative strategy implementation?

To explore this question, I conducted an in-depth case study of one of Europe's leading financial services and debt collection companies. Thereby, qualitative interviews were used as the primary data source ([Yin, 2018](#)), and the findings were triangulated with internal company documents as the secondary data source ([Farquhar et al., 2020](#); [Yin, 2018](#)). The analysis revealed that OKRs are more than just a goal-setting framework. They also provide coordination mechanisms that enhance strategy implementation through facilitated communication, enhanced transparency, empowered employees, and increased cross-functional collaboration. Furthermore, through their creation cycles with retrospective reflection, OKRs build the basis for the (re)formulation of strategy, thereby contributing to an integrative view of strategy implementation.

Overall, this study makes three key contributions. First, it advances the emerging literature on OKRs by providing empirical insight into their coordinating role in strategy implementation. Second, it expands upon the integrative view proposed by [Weiser et al. \(2020\)](#) by illustrating how OKRs can help to complete the adaptive turn. Third, it offers practical guidance for organizations that aim to actively manage the interplay between strategy implementation and (re)formulation through the structured use of OKRs.

2. Theoretical background

2.1 An integrative view of strategy implementation

The concept of strategy implementation has long-standing roots, tracing back to early ideas about organizational efficiency and structure. Thereby, the foundation was laid with Adam [Smith's \(1776\)](#) insights on specialization, [Taylor's \(1911\)](#) scientific management, and [Mayo's \(1933\)](#) focus on employee motivation. However, strategy implementation began to be recognized as a distinct field of research only after contingency theory emerged (e.g. [Lawrence and Lorsch, 1967](#); [Thompson, 1967](#)) and strategic management was formalized as an academic discipline (e.g. [Hofer and Schendel, 1978](#)). Subsequent research on strategy implementation predominantly emphasized organizational structures, formal systems, and control mechanisms, which is why the traditional view is referred to as the “structural control view” (e.g. [Galbraith and Nathanson, 1978](#)). The concept is defined as a linear, top-down process of translating strategic plans into concrete actions to achieve desired strategic objectives ([Nutt, 1989](#)).

Although there were early calls for a more adaptive approach to strategy implementation in the late 1950s (e.g. [Lindblom, 1959](#)), the adaptive turn in strategy implementation did not gain significant traction in the literature until the early 2000s ([Weiser et al., 2020](#)). This shift signaled a move away from viewing implementation as rigid, top-down execution of predefined plans and toward a more fluid process incorporating bottom-up influence and contextual adjustments ([Ahearn et al., 2014](#); [Weiser et al., 2020](#)). Consequently, the focus of strategy implementation research shifted from the conceptualization of implementation plans to understanding how organizational members interpret and enact strategies in their day-to-day practices ([Weiser et al., 2020](#)). Although the separation laid the foundation for the independent theoretical development of strategy implementation research ([Nutt, 1989](#)) and thus contributed to the growth of the research field, it also led to increasing fragmentation ([Andrews et al., 2011](#); [Friesl et al., 2021](#)). The divergence in underlying philosophies, theoretical frameworks, and methodological approaches has created a landscape in which the structural control and adaptive views appear as two distinct research areas ([Weiser et al., 2020](#)).

In response to this fragmentation, [Weiser et al. \(2020\)](#) advocate for a more integrative approach to strategy implementation research. Rather than continuing to investigate separate areas, they propose synthesizing insights from both perspectives to complete the adaptive turn. Therefore, they identified three core, interrelated elements that are central to an integrative view of strategy implementation: “conceptualizing strategy, enacting strategy, and coordinating strategic action” ([Weiser et al., 2020](#), p. 973). “Conceptualizing strategy” involves the ongoing activities of developing and reevaluating the strategic direction of an organization. While it includes the traditional creation of strategy implementation plans by top management, it also encompasses a broader array of activities from various actors who influence the outcome ([Weiser et al., 2020](#)). “Enacting strategy” captures the lived process through which strategy is implemented in practice. It reflects how organizational members make sense of and adapt strategic objectives to fit their specific contexts through their actions and interactions (e.g. [Jarzabkowski et al., 2019](#); [Rerup and Feldman, 2011](#)). “Coordinating strategic action” refers to deliberate actions taken to implement a strategy and the social processes through which individuals collaborate on tasks and goals to attain collective action (e.g. [Okhuysen and Bechky, 2009](#)).

Based on these three elements, this paper builds on the definition of strategy implementation proposed by [Weiser et al. \(2020\)](#), who describe it as “the continuous

interplay of three interrelated activities—conceptualizing, enacting, and coordinating—that enable an organization to realize strategies through collective actions by organizational stakeholders” (p. 973). This definition offers a dynamic understanding of strategy implementation, capturing both the structural and adaptive dimensions of the process. By recognizing the interconnected roles of multiple actors across hierarchical levels, it provides a conceptual foundation for leveraging frameworks like OKRs to foster alignment (Niven and Lamorte, 2016) and ultimately support the completion of the adaptive turn.

All in all, it is evident that strategy formulation and implementation depend on each other, as a strategy cannot be implemented without first being formulated (Hrebiniak, 2006), while even a well-formulated strategy remains uncertain in its success until it is implemented effectively (e.g. Raes et al., 2011). However, as Weiser et al. (2020) point out, research often treats the two as separate entities, paying limited attention to how enacting a strategy contributes to its (re)formulation. Similarly, the dynamic between top-down strategic intent and bottom-up engagement is often overlooked. This underscores the need for integrative mechanisms that support the coordination of strategic action and ensure continuous interaction between various organizational actors. In the following, the goal-setting framework of OKRs is examined from a theoretical perspective, providing the basis for the subsequent empirical investigation.

2.2 The objectives and key result framework

The origins of organizational goal setting can be traced back to military command structures (Engelhardt and Möller, 2017). The concept gained traction with Peter Drucker’s development of MBO, which emphasizes the need for managers to have clearly articulated goals to concentrate on key priorities (Smiddy and Greenwood, 1981). Building on this idea, Intel CEO Andy Grove introduced the concept of “key results” to complement objectives, stressing the importance of measurable outcomes. The Silicon Valley–derived framework is currently used by global companies such as LinkedIn, Intel, Google, Airbnb, and Spotify, whose case studies provide examples of OKR application (Doerr, 2018). Despite their widespread use, the literature lacks a unified definition of OKRs. Thereby, existing interpretations align in principle but highlight different focal points. Table 1 provides an overview of the wide range of definitions with their respective emphasis.

Table 1 Overview of the definitions of OKRs

Authors	Definition	Emphasis
Niven & Lamorte (2016)	“OKRs is a critical thinking framework and ongoing discipline that seeks to ensure employees work together, focusing their efforts to make measurable contributions that drive the company forward” (p. 6)	<ul style="list-style-type: none"> ■ Long-term perspective ■ Collaboration ■ Focus
Doerr (2018)	“It is a collaborative goal-setting protocol for companies, teams and individuals” (p. 18)	<ul style="list-style-type: none"> ■ Collaboration ■ Goal setting
Gothelf (2020)	“OKRs have become one of the most popular frameworks for teams looking to plan and measure the success of their work” (p. 1)	<ul style="list-style-type: none"> ■ Reduction to teamwork
Al Thinyan et al. (2022)	“OKR comprise a goal-setting framework that helps companies establish ‘objectives’ along with the measurable ‘key results’ that support the achievement of each objective” (p. 177)	<ul style="list-style-type: none"> ■ Goal setting ■ Measurability
Wirl & Luge (2022)	“[OKRs are] a framework that not just helps to execute strategies in both ways—top-down and bottom-up—and to get better results, but also requires a new culture of leadership and collaboration” (p. 128)	<ul style="list-style-type: none"> ■ Strategy execution ■ Cultural shift in leadership ■ Collaboration

Source(s): Author’s own work

However, this paper builds on the definition of OKRs proposed by [Niven and Lamorte \(2016\)](#). This collaborative focus aligns with the aim of this study to explore OKRs as a tool that enhances strategy implementation and contributes to an integrative view ([Weiser et al., 2020](#)), emphasizing the involvement of diverse organizational actors across hierarchical levels. For the remainder of this paper, the terms “objectives” and “key results” are used according to the definitions provided by [Doerr \(2018\)](#) and [Gothelf \(2020\)](#) because their perspectives complement each another. Objectives should be qualitative, concrete, and inspirational, while key results are specific, quantifiable, and time-bound ([Doerr, 2018; Gothelf, 2020](#)).

2.2.1 Distinction from other performance management tools. To better understand the role of OKRs in the context of strategy implementation, it is essential to distinguish them from other well-established performance management tools, including MBO, Balanced Scorecard (BSC), and key performance indicators (KPIs). OKRs build upon the foundational idea of MBO, advancing the approach significantly by making objectives measurable through key results. While MBO focuses on defining “what” needs to be achieved, OKRs expand on this by addressing “how” objectives can be reached. This offers a more action-oriented and transparent approach ([Doerr, 2018; Niven and Lamorte, 2016](#)). Due to the fact that MBO strongly emphasizes managers and expected results from individuals, and is often tied to compensation ([Jamieson, 1973; Odiome, 1965](#)), criticism arises that this structure encourages risk-averse behavior and reinforces hierarchical control (e.g. [Levinson, 2003](#)). In contrast, OKRs emphasize transparent top-down direction and bottom-up involvement, independent of direct rewards ([Doerr, 2018; Gothelf, 2020; Niven and Lamorte, 2016](#)).

In contrast to KPIs, which are typically used to monitor performance and are tied to ongoing processes and employee evaluations ([Al Thinyan et al., 2022](#)), OKRs are aspirational by design. They are not intended to be fully achieved, with an ideal target completion rate of 70% to 80% to encourage stretch goals without discouragement ([Doerr, 2018](#)). Rather than solely tracking the status quo ([Zhou and He, 2018](#)), they aim to stretch the organization toward strategic goals ([Engelhardt and Möller, 2017](#)). OKRs can therefore be seen as a valuable complement. While KPIs track the current status, OKRs encourage teams to look beyond their operational boundaries, driving strategic alignment ([Al Thinyan et al., 2022; Zhou and He, 2018](#)).

Similarly, the BSC provides a comprehensive link between strategic objectives and measurable indicators. Thereby, the objectives are structured according to four dimensions: finances, customers, internal processes, and learning and growth ([Kaplan and Norton, 1996; Niven and Lamorte, 2016](#)). However, its static, annual structure contrasts with the agility of OKRs, which are reviewed and updated regularly, thereby enabling greater responsiveness in dynamic environments ([Engelhardt and Möller, 2017](#)). The detailed distinction between OKRs and the other performance management tools can be seen in [Table 2](#).

Additional strengths of OKRs arise directly from these distinguishing characteristics. Their simplicity—clear objectives paired with measurable key results—makes them easy to understand and implement. The typical quarterly creation cycle fosters agility, enabling faster learning and strategic responsiveness. Furthermore, OKRs promote alignment across teams, ensuring focus on shared priorities. They are designed to expand the organization by challenging teams to rethink how they approach work, thereby supporting visionary thinking ([Becker et al., 2022; Doerr, 2018; Niven and Lamorte, 2016](#)). Recent empirical findings reinforce these theoretical advantages. [Rompho and Truktrong \(2024\)](#) show that OKRs enhance collaboration and innovation among employees. Likewise, [Criado et al. \(2024\)](#) demonstrate that OKRs lead to greater employee involvement and satisfaction while improving the implementation of strategic objectives.

Table 2 Distinction between OKRs and other performance management tools

Criteria	OKRs	MBO	BSC	KPIs
Fundamental Question	What is to be achieved? How to get there?	What is to be achieved?	How can strategy be translated into measurable outcomes?	How can the performance be measured?
Creation Cycle Visibility	Quarterly Public and transparent	Annual Private and isolated	Annual Usually private	Diverse Usually private, but the level of transparency can vary
Involvement Relation to Compensation	Bottom-up and Top-down Detached from compensation	Top-down Often tied to compensation	Top-down Often tied to compensation	Top-down Often tied to compensation
Characteristic	Aggressive and aspirational	Risk averse	Risk averse	Risk averse

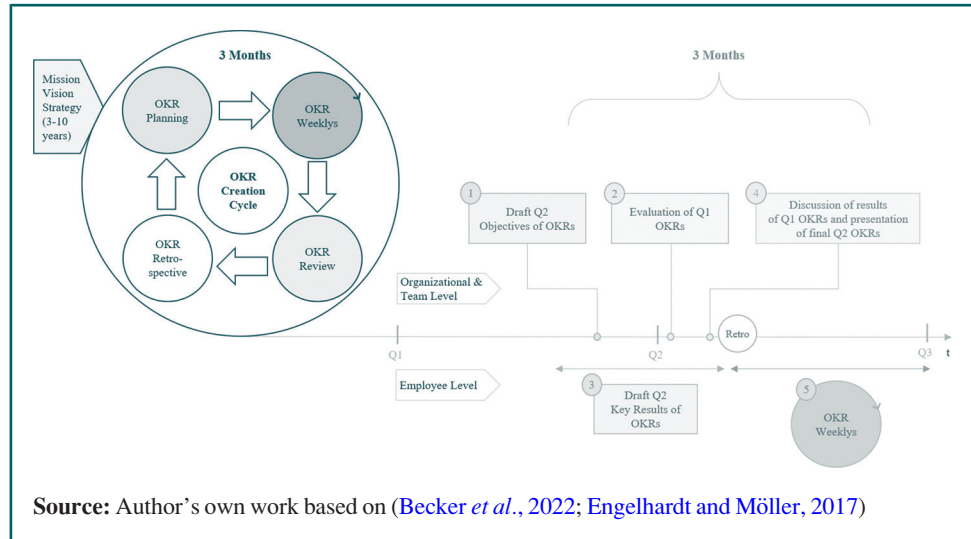
Source(s): Author's own work

Despite their strengths, OKRs also have weaknesses, particularly when compared to other performance management tools. A common challenge lies in the creation of overly metric-driven objectives, which can undermine the inspirational and strategic intent of OKRs (Wodtke, 2017). Unlike KPIs or BSC, both of which are typically grounded in measurable outcomes and performance indicators (Al Thinyan *et al.*, 2022; Kaplan and Norton, 1996), OKRs risk becoming hollow if the qualitative, visionary dimension is lost. Moreover, when teams define easily attainable OKRs to ensure high completion rates, the method may resemble MBO (Niven and Lamorte, 2016; Wodtke, 2017), which have been criticized for encouraging conservative goal setting (Levinson, 2003). Another recurring issue is inconsistent engagement with OKRs throughout the quarter (Wodtke, 2017). If OKRs are not regularly reviewed, they risk losing relevance and alignment with strategic priorities, which is an issue that is less prevalent with KPIs that are tightly embedded in operational dashboards (Zhou and He, 2018). Furthermore, the quarterly cadence and collaborative nature of OKRs demand considerable time and coordination. Becker *et al.* (2022) identified common barriers, including a lack of a shared mindset, insufficient facilitation resources, the necessity of clear communication, and the time-intensive nature of the approach. In contrast, more established tools, such as BSC, often benefit from clearer institutionalization and broader familiarity (Niven and Lamorte, 2016). These weaknesses suggest that, although OKRs offer unique benefits in terms of agility and ambition, their success depends on cultural readiness and leadership commitment. In the absence of these conditions, organizations may revert to more static or top-down performance management methods.

2.2.2 Creation cycle of objectives and key results. To gain a deeper understanding of the OKR creation cycle, the briefly introduced process is examined in more detail. In general, the most common approach is a quarterly rhythm for defining and aligning OKRs (Figure 1). However, some scholars describe alternative cadences, such as monthly cycles (Doerr, 2018) or even annual alignment cycles (Niven and Lamorte, 2016). Regardless of the frequency, the OKR process should not be conducted in isolation. Instead, it must be firmly anchored in the organization's vision, mission, and strategy, as these provide essential context for meaningful goal setting. In this way, OKRs create strategic value by guiding the organization toward its desired future state while supporting the vision and remaining consistent with the mission (Niven and Lamorte, 2016).

As illustrated on the left-hand side in Figure 1, the cycle generally begins with OKR planning, which may consist of several meetings (as shown on the right-hand side in light blue). In this phase, the OKR set for the upcoming quarter is defined. During the ongoing quarter, weekly meetings are held, typically lasting around 15 min, to discuss the current status and further procedure of the OKRs (Becker *et al.*, 2022). When employees fail to meet their objectives, it is often because they set OKRs at the beginning of the quarter and then forget about them. Therefore, Wodtke (2017) recommends integrating OKRs into

Figure 1 OKR creation cycle



Source: Author's own work based on (Becker *et al.*, 2022; Engelhardt and Möller, 2017)

weekly team meetings and discussing factors that increase or decrease confidence in achieving goals. In the review phase, progress toward objectives is evaluated at the end of the three-month period and preliminary discussions on OKRs for the following quarter may already take place (Becker *et al.*, 2022). In established OKR systems, this review can be linked directly to the planning process. Finally, the retrospective phase provides an opportunity to reflect on the entire OKR process to improve it (Becker *et al.*, 2022).

The quarterly rhythm thereby follows the logic of a virtuous cycle, characterized by intensive top-down and bottom-up communication (Klau, 2013). First, the objectives are determined, followed by the definition of key results. On the right-hand side of Figure 1 (highlighted in gray and the corresponding colors of the fields in the left circle), the circular process (also 3 months) is visualized along a timeline, illustrating how the cycle unfolds over time. This is because the OKR planning for the new quarter, the weekly meetings in the new quarter, and the reviews of the previous quarter's OKRs partially overlap in time, unless the review and planning meetings are combined, as mentioned above. According to Engelhardt and Möller (2017), the process begins at the end of the current quarter with the CEO drafting the company's objectives for the upcoming quarter (e.g. Q2), initially without key results. Afterwards, the CEO holds a staff meeting with all key leaders to discuss these company goals and potential team objectives that contribute to them (step 1 in Figure 1). In a second staff meeting, the OKRs of the current quarter (Q1) are evaluated, including their scoring (step 2 in Figure 1). This provides leaders and employees with input for formulating the goals of the next quarter (Q2). Between these two meetings, the key results for the upcoming quarter (Q2) are determined in one-on-one meetings between employees and managers (step 3 in Figure 1). In a third staff meeting, the final OKRs for the upcoming quarter (Q2) are presented, along with the scoring of the previous quarter's (Q1) OKRs (step 4 in Figure 1). This third staff meeting can take place during the already ongoing quarter (Q2), as all participants are already familiar with their OKRs. It is followed by a separate meeting for the retrospective described above (Becker *et al.*, 2022). During the ongoing quarter (Q2), the previously described weekly meetings are then held (step 5 in Figure 1) (Engelhardt and Möller, 2017).

In summary, based on the discussed theory, OKRs can be positioned as an integrative mechanism that supports the coordination of strategic action and fosters continuous interaction between various organizational actors. This is central to the integrative view

proposed by Weiser *et al.* (2020). However, the specific mechanisms through which OKRs fulfill this role remain underexplored.

3. Methodology

This qualitative study follows a case study design (Yin, 2018), to explore the role of OKRs in strategy implementation from an integrative perspective. I selected the case of one of Europe's leading financial services and debt collection companies based on its relevance and richness in OKR usage, offering deep insight into organizational processes and interactions. Primary data were collected through semi-structured interviews and were complemented and triangulated with internal company documents (Farquhar *et al.*, 2020; Yin, 2018). As this study is based on the conceptual foundation of the integrative view proposed by Weiser *et al.* (2020), it does not adhere to purely inductive logic. Instead, I adopted a semi-grounded, abductive research approach (Branicki *et al.*, 2021; Bueechl *et al.*, 2023), which allows iterations between theory and data. To guide this process, I followed the logic of systematic combining (Dubois and Gadde, 2002). This logic operationalizes abductive reasoning by enabling continuous iteration between theoretical frameworks and empirical insights. While the theoretical lens is grounded in the integrative view (Weiser *et al.*, 2020), I remained open to extending it based on empirical findings, aiming for theory development rather than generation (Dubois and Gadde, 2002).

3.1 Case context

This study was conducted within a large European financial services and debt collection company that operates in areas such as payment solutions and receivables management. The primary focus of this case was on a business unit (BU) that specialized in buy now, pay later services, offering deferred payment solutions to consumers. In the context of a newly defined strategy, the BU lead sought an internal goal-setting framework to support its implementation. This resulted in the initiation of an OKR pilot program in the first quarter of 2023. The pilot involved 14 product teams and was structured around a quarterly creation cycle. The OKR process itself consisted of a defined sequence of four recurring phases. First, there was an initial planning and alignment step with stakeholders. Second, there was ongoing self-monitoring and reflection on individual contributions to achieving objectives, which was integrated into existing weekly team meetings during the quarter. Third, a formal review was conducted at the end of the cycle, followed by a retrospective to reflect on the experience and define improvements at the team and BU levels. The OKR pilot launch was supported by certified OKR masters embedded in the teams and an OKR champion who was responsible for guiding the process and ensuring consistency across teams.

To align the pilot with the overarching strategy, midterm goals (MOALs) were introduced as a reference framework. MOALs are qualitative annual goals set at the product area level within the case company. Teams were expected to align their OKRs with these MOALs through a bottom-up process to foster ownership while maintaining strategic coherence. The OKR pilot initiative spanned three full cycles (nine months) and aimed to evaluate the framework's fit and its effects on alignment, coordination, and engagement across the BU. This pilot provided a valuable setting to explore the role of OKRs in strategy implementation. The case was particularly well-suited for examining how OKRs contribute to coordination and alignment across hierarchical levels, consistent with the integrative perspective developed by Weiser *et al.* (2020).

3.1.1 Sample. To explore how OKRs enhance strategy implementation from an integrative perspective, I employed a purposeful sampling approach (Patton, 2015; Yin, 2018). In line with the integrative view of strategy implementation (Weiser *et al.*, 2020), which emphasizes

the continuous interaction among various organizational actors, it was crucial to include participants from different hierarchical levels and functional areas. This reflects the inclusive nature of OKRs and their intended promotion of cross-functional collaboration (Criado *et al.*, 2024; Niven and Lamorte, 2016). Furthermore, the participants varied in their experience with OKRs, ranging from newly certified OKR masters to experienced practitioners with years of practical application and implementation responsibility. This ensured a variety of perspectives and depth of insights. In addition to the internal sample, an external consultant who had supported the company during the early phases of OKR implementation was included. Although limited to a single interview, this external perspective offered valuable insights that complemented those of the internal interviewees and allowed me to reflect on the implementation process from a more detached standpoint (Patton, 2015). Table 3 provides an overview of the 11 interviewees, who are listed in random order and numbered for reference purposes.

3.2 Data collection and analysis

Guided by the purposeful sampling logic, the data collection process was structured to capture a wide range of organizational perspectives while remaining flexible to insights that emerged throughout the research process (Patton, 2015). The interviews took place in mid-April 2023, seven to eight weeks after the launch of the OKR pilot. This timing allowed participants to reflect on their initial experiences with the new process. Depending on the interviewee's preference, I conducted the interviews in either English or German, with an average duration of 40 min. Interviews have the advantage of enabling respondents to share their personal views, experiences, and perceptions regarding the use of OKRs (Yin, 2018). All interviews were conducted using the organization's standard collaboration platform, Microsoft Teams. With consent, they were recorded and transcribed in the original language.

To complement the interview data and enable triangulation, I analyzed internal documents related to the OKR rollout (Farquhar *et al.*, 2020; Yin, 2018). These documents included training materials, strategy presentations, and content embedded in the company's internal communication and collaboration platforms. They provided valuable context for

Table 3 Sample overview

Interviewee	Position	Experience with OKRs
1	Product Developer	Has more than four years of experience with OKRs, which were already used at his previous company
2	Transformation Manager	Certified OKR master who has previously trained employees at the former company in OKRs
3	Management Consultant / Product Lead	Certified OKR master for more than three years who trains new OKR users within the organization
4	Business Unit Lead	Has been using OKRs for more than five years in several companies and has supervised their introduction as a team lead
5	Agile Coach	Has been using OKRs regularly for over five years in various companies
6	Senior Transformation Manager	Was trained in the use of OKRs two years ago and uses them in their work
7	Team Lead Corporate Development and Strategy	Has experience with OKRs at a theoretical level, but has not yet used them actively
8	Product Planning Manager	Freshly certified OKR master who accompanies the whole implementation within the organization
9	Team Lead Organizational Development and Transformation	Introduced OKRs more than five years ago at the previous company
10	Management Associate to Senior Vice President	Certified OKR master for more than three years who trains new OKR users within the organization
11	CEO and Founder	Has a doctorate in OKR and founded a consulting firm in the field of OKR

Source(s): Author's own work

understanding how OKRs were communicated and institutionalized, as well as for tracing the preparatory phase, the initial implementation, and the subsequent development of the pilot. Because the interviews were conducted shortly after the pilot launch, the internal documents enriched and validated the insights by capturing the broader temporal trajectory of the rollout process.

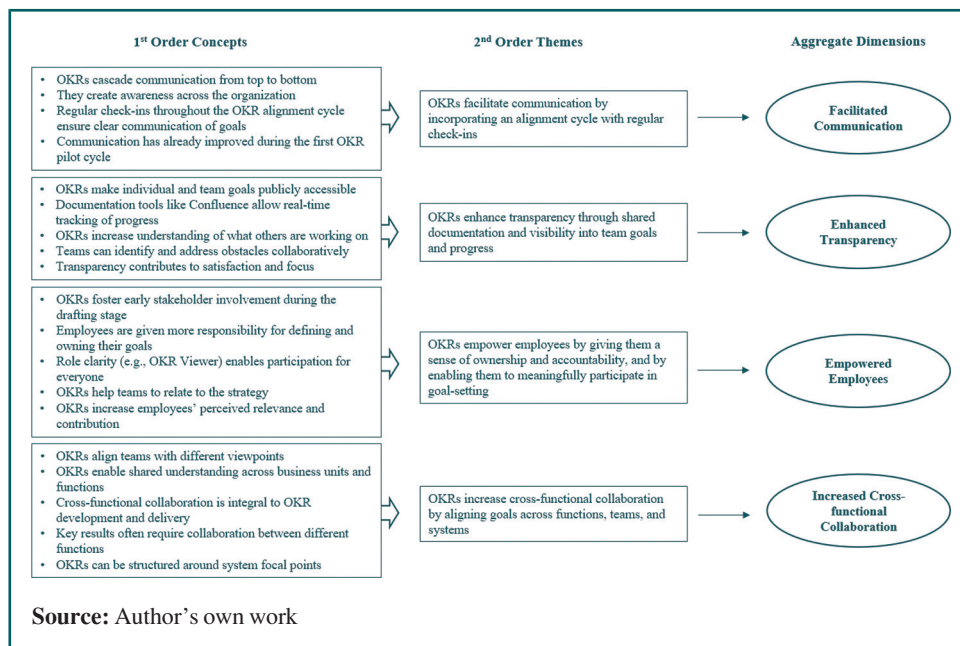
I analyzed the interview data using a qualitative approach inspired by Gioia (2021), which provides a systematic procedure for organizing and interpreting textual data. The goal was to distill the material in a way that preserved its essential content. Through abstraction, I constructed a structured and coherent representation of the underlying data. This approach helped me create a manageable yet meaningful corpus that supports a nuanced understanding of how OKRs were experienced and applied within the organization. Although the Gioia (2021) coding structure was originally designed for inductive theory building, I adapted it for the abductive research design to systematically structure the emerging findings while remaining open to theoretical elaboration. For the analysis itself, I used MAXQDA software. Subsequently, I coded the data into first-order concepts, which I then distilled into second-order themes, as shown in Figure 2. Finally, I aggregated the second-order themes into the four dimensions of facilitated communication, enhanced transparency, empowered employees, and increased cross-functional collaboration.

4. Findings

To provide an in-depth analysis of the four dimensions presented in Figure 2, the findings are organized into four sections, each of which is supported by company documents and selected quotes.

Facilitated communication. Before the introduction of OKRs, the BU relied primarily on short daily check-ins, weekly team meetings that focused on operational tasks, and monthly team meetings with the manager to discuss obstacles to cooperation and urgent issues. While these formats ensured operational coordination, they did not provide a dedicated forum for discussing strategic priorities or progress on strategy-derived MOALs. The strategy was

Figure 2 Data analysis structure



usually communicated infrequently during town hall meetings with the entire BU and tended to lose relevance in lower-level teams. This reinforced the separation between team-level planning and high-level direction.

The OKR pilot was designed to counteract this fragmentation and ensure that everyone can relate to the strategy by embedding structured communication routines into the OKR process. Teams were encouraged to integrate OKR reviews into their weekly meetings ([Internal company materials, 2023](#)), use progress scores to stimulate reflection (particularly when achievement fell below 20% or exceeded 90% (OKR Team Training Deck, 2023), and participate in a prelaunch pulse check followed by a second survey to capture changes in alignment, transparency and clarity of focus (Internal OKR Intro Deck, 2023). These mechanisms were intended to transform OKRs from a mere planning tool into an ongoing communicative practice.

The first effects were already visible after the first cycle. Eight of the 11 interviewees reported that OKRs had created, for the first time, a recurring space for strategic dialogue at all levels. All 14 teams integrated ongoing reflection on progress toward achieving objectives into their existing weekly team meetings. Respondents highlighted the benefits of more frequent top-down updates on goal achievement, easier bottom-up feedback, and clearer horizontal information flows between teams. All 11 interviewees said that they experienced a clearer, more frequent two-way dialogue after OKRs were introduced. In the retrospective, almost all teams indicated that they wanted to continue using OKR-based review meetings in future cycles. After reflecting on the first OKR cycle, the product planning manager who supported the pilot launch as an OKR champion concluded:

“So, in terms of communication and transparency, the first cycle has already made us much, much, much better.” (Interviewee 8)

THE SAME PRODUCT PLANNING MANAGER FURTHER EMPHASIZED THAT:

“[...] you can also use [OKRs] as a communication tool and then create awareness.” (Interviewee 8)

Enhanced transparency. Before the OKR pilot, tracking and monitoring of strategic progress was fragmented and largely confined to senior-level processes. While quarterly business reviews (QBR) existed at the unit level to discuss strategic initiatives, these meetings were limited to BU leads and top management and did not provide a mechanism for ongoing visibility at the team level. Most employees received information about strategic priorities and progress after the event via intranet updates or town hall meetings. This resulted in limited transparency regarding ownership of objectives and how progress was measured across units.

To enhance transparency across the organization, the OKR pilot was introduced as a shared goal-setting process with open documentation and tooling. All teams maintained their OKRs in Confluence, a collaboration tool shared by every employee in the BU (e.g. Interviewee 2). Progress scores were updated throughout the cycle and reviewed in weekly meetings, making the status of each OKR visible to all employees, from senior leadership to the broader workforce (Internal Confluence Tool, 2023). This practice transformed transparency from an occasional top-down reporting exercise into a routine, organization-wide practice of open documentation and monitoring.

Transparency increased already after the first cycle. All 14 teams used Confluence to track and update their OKRs, reporting that the new system gave them, for the first time, real-time insight into colleagues' priorities and progress. An illustrative example is the following OKR set with the team objective: “Reduce consumer service workload by the end of Q2 2023,” broken down into the following four key results: “Reduce return-related contacts by 30% by automating FAQs,” “Increase usage of self-service return status tools by 50%,” “Resolve top 3 contact reasons related to returns using consumer data analysis,” and “Pilot a ‘return confirmed’ notification flow with at least 2 merchants” (Internal Confluence Tool, 2023). By openly tracking and documenting

progress against such key results, employees at all levels could directly observe priorities, ownership, and current status. As the product developer explained:

“I think the most important thing there is the transparency in that process, but also documentation on a public page and tracking the status of that.” (Interviewee 1)

The BU lead summarized the broader effect as follows:

“Secondly, it’s about transparency, because now everyone knows what each one of us is working on, so there are no hidden agendas. There’s complete understanding of what everyone’s working on day-to-day basis.” (Interviewee 4)

Similarly, the agile coach reflected:

“OKR is simply perfect for connecting this team setup, creating transparency, and consciously using it not only as a target system, but also as a system that reveals many processes and challenges. In other words, transparency.” (Interviewee 5)

Empowered employees. In line with the company’s predominantly top-down strategic approach, the level of employee empowerment was rather low. While goal setting was primarily conducted among senior leaders, they did not actively involve employees in setting or tracking goals. The limited ownership and accountability at the team level led to a significant discrepancy between management and the workforce. The result was the prevailing opinion that all decisions were made in an ivory tower.

The OKR pilot explicitly sought to counteract this by involving employees in defining and monitoring their own OKR set. Through this bottom-up process, team members could actively contribute to the high-level direction by shaping their OKRs and aligning them with the BU’s MOALs. This strengthened individual and collective ownership of goals, as the product developer emphasized:

“I think that the most important thing [. . .] is this buy-in or commitment you get from stakeholders if you approach them when the OKRs are in the draft stage.” (Interviewee 1)

Several respondents described this shift as a cultural change from the previous style of working. The transformation manager noted:

“[It is new for] the employees [. . .] to be held accountable in the teams themselves and to deal with it.” (Interviewee 2)

Most interviewees highlighted that empowerment stems from helping employees understand how their work contributes to the organization’s strategy. By linking team-level OKRs to MOALs, employees could see how their work contributed to high-level goals. The BU lead explained the rationale:

“The problem statement I was trying to figure out with any goal-setting framework was how do I make sure that the teams can relate to the strategy? So, if I were to ask someone on a daily basis, do you know how you’re contributing to the organization? They can relate their daily work to the overall BU strategy.” (Interviewee 4)

An illustrative example is the previously mentioned OKR set designed to reduce customer service workload. It was connected to the MOAL of improving the customer experience and translated into measurable key results (Internal Confluence Tool, 2023). This process made strategic priorities tangible and enabled employees to contribute to the overarching strategy. As the management associate expressed:

“Nevertheless, every single employee, even in the administrative department, should be given the feeling that they are very, very relevant to the process.” (Interviewee 10)

In this way, the OKR framework shifted responsibility closer to the teams, embedding empowerment into day-to-day practice instead of leaving it as an aspirational principle.

Increased cross-functional collaboration. Prior to the OKR implementation, cross-functional dependencies were addressed mainly through *ad hoc* coordination and periodic QBR meetings among senior leaders. These forums enabled leadership-level alignment but rarely produced sustained collaboration at the operational level. As a result, many interdependencies between teams remained implicit or were handled informally. This made the situation unsatisfactory, because cross-functional collaboration was essential due to the matrix organizational structure.

The OKR framework created a shared structure and understanding for cross-functional work by synchronizing planning cycles and documenting objectives across teams. This made interdependencies visible and prompted early conversations about how to collaborate. The product developer highlighted the benefit for resource planning across multiple business units:

“[The] organization is trying to find mutual ways of alignment across different views [...] now we’re trying to adopt OKRs across the line to see that allows us to come into these same cycles of resource planning.” (Interviewee 1)

The BU lead added:

“[OKRs] also build a shared understanding with other units, other functions [about] what do we plan to work on and how do we work together.” (Interviewee 4)

Due to the fact that the BU was already organized around cross-functional, matrix-based teams, OKRs reinforced an existing orientation toward cross-functional work, as the agile coach noted:

“Because the work in this business unit is team-based, because of our matrix, as I call it, cross-functional teams take center stage.” (Interviewee 5)

Key results often spanned several departments, requiring collaboration beyond formal structures. The product planning manager explained:

“[...] the whole team has to reflect and we also have the cross-functional things because [...] we don’t just want to launch the product now, but also roll it out in general and then of course marketing becomes relevant or the sales colleagues or operations.” (Interviewee 8)

The previously mentioned OKR on reducing consumer service workload illustrates this mechanism. Achieving the objective required coordination between consumer service, product, and data teams, as progress on the key results depended on automating FAQs, linking return status to self-service tools, and piloting a new notification flow with merchants (Internal Confluence Tool, 2023). In weekly check-ins, employees reported on progress against these key results, which in turn informed senior management discussions. In this way, OKRs cascaded high-level direction into actionable initiatives at lower levels, while simultaneously creating upward feedback loops that supported adaptation at the corporate level. This idea was further reinforced by the structural logic of OKRs themselves. Sometimes, they followed what one interviewee called “system focal points,” which enable diverse roles to cluster around business themes:

“A common variant is that OKRs are not designed according to the organizational structure [...] but rather according to system focal points around which cross-functional employees gather.” (Interviewee 11)

Overall, cross-functional collaboration was described as both an existing organizational reality and a challenge that the OKR framework solves.

5. Discussion

Strategy implementation is no longer understood as a linear, top-down execution of plans. Rather, it is understood as an ongoing, interactive process involving the alignment of multiple

actors across organizational levels and functions (Ahearne *et al.*, 2014; Weiser *et al.*, 2020). The integrative view of strategy implementation proposed by Weiser *et al.* (2020) conceptualizes this process as consisting of three interlinked elements: creation of strategy implementation plans and strategy formulation (*conceptualizing*); implementation of strategy in practice, including adaptation of strategic objectives by organizational members (*enacting*) (Jarzabkowski *et al.*, 2019); and actions and processes through which actors coordinate interdependent activities to achieve collective goals (*coordinating*) (Okhuysen and Bechky, 2009). While this approach to strategy implementation offers a valuable conceptual foundation, it does not specify how such coordination is enacted in practice.

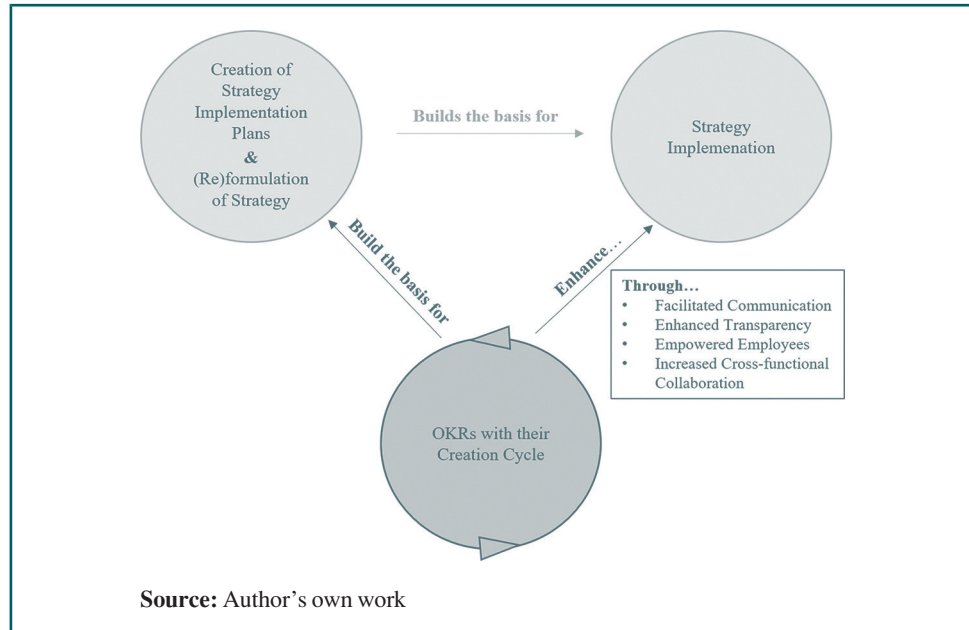
In the theoretical part of this study, OKRs were positioned as an integrative mechanism that supports this coordination. However, this role remained conceptual. Drawing on empirical findings, this study identifies the specific coordination mechanisms through which OKRs contribute to strategy implementation, thereby addressing the research question: How do OKRs enhance integrative strategy implementation? Based on this foundation, the empirical analysis revealed four dimensions that enhance strategy implementation: facilitated communication, enhanced transparency, empowered employees, and increased cross-functional collaboration. These dimensions emerged as the coordination mechanisms through which OKRs foster alignment, commitment, focus, and interaction across hierarchical levels and functions. Thus, they reflect the holistic and interconnected nature of strategy implementation emphasized in the integrative view (Weiser *et al.*, 2020).

The function of the four dimensions as coordination mechanisms is further demonstrated by case evidence. *Facilitated communication* was supported through training materials, which emphasized that OKR scores should stimulate learning and reflection and always be discussed collectively, particularly when goal achievement fell below 20% or exceeded 90%. Internal guidelines likewise highlighted the importance of holding regular meetings to review OKR outcomes, thereby reinforcing the communicative role of OKRs. *Enhanced transparency* materialized in the openly documented OKR pages on Confluence, as well as in the concrete objective of reducing consumer service workload, which was broken down into measurable key results and thus made priorities and ownership visible to the entire unit. Similarly, *employee empowerment* was reflected in the possibility for teams to define their own key results within the overarching objectives, thereby translating high-level direction into actionable initiatives at lower levels. Finally, *cross-functional collaboration* was fostered by the fact that several key results could only be achieved through coordination between the consumer service, product, and data teams. This demonstrates how OKRs naturally transcend functional boundaries.

As visualized in Figure 3, the empirical insights are incorporated into the integrative view of strategy implementation (Weiser *et al.*, 2020). The light blue areas depict the theoretical basis of the framework, particularly the *creation of strategy implementation plans* (conceptualizing) and *strategy implementation* (enacting) (Hrebiniak, 2006; Weiser *et al.*, 2020). In contrast, the dark blue area illustrates how OKRs coordinate strategic action *with their creation cycle*. This indicates that, although the concept is based on an integrative view, its operationalization emerged from empirical findings. The four coordination mechanisms through which OKRs enhance strategy implementation are marked in black, highlighting their status as empirically derived contributions.

Rather than positioning OKRs as a standalone goal-setting tool, I embed them into the model as a strategically anchored, integrative mechanism that actively enables strategy implementation across organizational levels and functions. Furthermore, the cyclical nature of OKRs, including regular alignment and reflection, builds the basis for the (re)formulation of strategy, thereby contributing to the integrative view of strategy, as indicated by the black arrow (Figure 3). In this way, OKRs differ from other goal-setting mechanisms not through their abstract promise of alignment, but through their operational cycle of jointly defined objectives, measurable key results, and recurring reflection routines. These practices

Figure 3 Integrative view of strategy implementation with OKRs



empower employees during a sensitive period of organizational change. They translate high-level direction into actionable initiatives at lower levels and foster a sense of appreciation by showing how individual contributions connect to overarching goals.

5.1 Theoretical implications

First, this study contributes to the emerging OKR literature by empirically examining their role as an integrative mechanism in strategy implementation. While OKRs are often discussed as a practical goal-setting tool (Castro, 2023; Irikefe, 2021; Zierock *et al.*, 2024), this research reveals their broader strategic function of coordinating strategic action across organizational functions and levels. By identifying four coordination mechanisms, this study demonstrates how OKRs enable collective action and the alignment of strategic goals.

Second, the analysis builds on the integrative view of strategy implementation (Weiser *et al.*, 2020) by illustrating how OKRs help to complete the adaptive turn. While Weiser *et al.* (2020) conceptualize strategy implementation as an interplay of conceptualizing, enacting, and coordinating, they do not focus on the specific organizational practices that link these elements together. Based on the findings, I position OKRs as a practice that links these three elements. Therefore, the study shows how their cyclic structure, which includes regular alignment, progress tracking, and retrospective reflection, actively connects strategy implementation with its (re)formulation.

Ultimately, by linking OKRs to the integrative view (Weiser *et al.*, 2020) and specifying their coordinating role, this study refines the conceptual approach. The accompanying visual (Figure 3) depicts how OKRs interact with the three core elements of strategy implementation according to the integrative view (Weiser *et al.*, 2020) and empirically anchors them in practice. This provides a more grounded understanding of how integrative strategy implementation can be shaped by OKRs.

5.2 Managerial implications

Based on the findings of this study, practical recommendations are provided to guide organizations on how the role of OKRs can be strengthened.

Cross-functional Collaboration. Rather than attempting an organization-wide rollout from the outset, a pilot phase in one BU or smaller unit can help generate early learnings and enable necessary adaptations. In this case study, the pilot allowed teams to experiment with different practices, such as the use of “system focal points”—thematic topics or problem areas around which employees from different functions could cluster. This practice encouraged collaboration across boundaries and ensured that objectives remained strategically relevant rather than confined within silos. However, the composition of a team working on the same OKR should allow for flexible adaptation to current team or business unit priorities.

Empowerment. To strengthen the link between OKRs and the overall strategy, it is recommended to break down the strategy into MOALs, to which the OKRs contribute. This practice, which proved effective in the case study, helps employees see how their work aligns with strategic goals, fostering a stronger sense of contribution, appreciation, and motivation. For example, one of the case BU's OKRs—reducing customer service workload—was explicitly designed to contribute to the MOAL of improving customer experience. Aligning OKRs with MOALs clarifies priorities and empowers teams to define their own contributions. Organizations should similarly translate abstract strategies into tangible objectives and give teams space to define their key results, thus empowering employees to act while fostering appreciation of their contributions.

Transparency. The case study showed that using tools like Confluence pages to openly document OKRs and embedding reflections into existing meetings reduced resistance and lowered the administrative burden. Avoiding parallel meeting structures allows organizations to foster transparency without overwhelming employees, thus integrating OKRs into day-to-day workflows from the beginning.

Communication. OKRs are intentionally designed to be aspirational goals that are not meant to be fully achieved. An optimal achievement rate is typically between 70% and 80%, indicating that the goals are ambitious yet realistic. Rather than aiming for 100% completion, managers should view outliers (less than 20% or greater than 90%) as valuable learning opportunities. Training materials in the case emphasized that such outliers should spark reflection and collective discussion rather than punitive evaluation. Managers can use these deviations to facilitate dialogue about strategic priorities, resource allocation, and cross-team dependencies, thereby strengthening communication.

5.3 Limitations and future research

This study has several limitations that open avenues for future research. First, the data is based on only 11 interviews and was enriched by internal documents for triangulation. While these sources provide rich insights, they limit the empirical breadth of the study. Additional interviews with a broader range of perspectives could deepen the findings and validate emerging patterns. For example, interviews with external consultants or employees who were later integrated into the OKR process could provide valuable insights. Moreover, this research captures a specific point in time, an early-stage OKR pilot. While this is a critical window for understanding initial adoption dynamics, a longitudinal design could provide valuable insights into the effects of the pilot's expansion on broader organizational practice. Future studies could explore the progression from the pilot stage to full-scale implementation to determine the long-term impact on strategy implementation.

The findings suggest that OKRs serve as an integrative mechanism for strategy implementation. However, they also highlight the important roles of organizational culture and leadership commitment. Thus, future research should examine the interplay between OKRs, leadership behavior, and cultural readiness. Finally, while qualitative research allows for deep exploration, it is not free from limitations related to subjectivity and interpretive bias (Patton, 2015). Despite applying measures such as a structured interview guide and

reflection on interviewer neutrality to enhance methodological rigor, interactional dynamics could not be completely eliminated.

6. Conclusion

This study investigated how OKRs enhance strategy implementation from an integrative perspective. Through an analysis of their coordinating role in practice, I demonstrated that OKRs are more than just a goal-setting tool. As a strategically anchored, integrative mechanism, OKRs provide coordination mechanisms that support strategy implementation through facilitated communication, enhanced transparency, empowered employees, and increased cross-functional collaboration. With their structured creation cycle and retrospective reflection, OKRs not only enhance implementation but also contribute to the (re)formulation of strategy, thereby advancing the practical realization of the integrative view. All in all, the era of top-down management with an ivory tower mentality has ended and has been replaced by transparency, empowerment, and collaboration as key drivers of integrative strategy implementation.

Keywords:

Objectives and key results, OKRs, Strategy implementation, Integrative view of strategy implementation, Employee empowerment, Case study

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Corresponding author

Christine Wowerath can be contacted at: christine.wowerath@uibk.ac.at

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