

Radboud University



Discursive strategy work in context of a regulatory change

Strategy work in the municipality of Tilburg

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Preface

You are about to read my master's thesis titled 'Discursive strategy work in context of a regulatory change'. This thesis was written for the master's program in Strategic Management at the Radboud University Nijmegen. The research was conducted throughout the academic year 2022-2023.

Throughout the process of writing the thesis, I received support from various persons surrounding me. First and foremost, I would like to thank Niina Erkama, my supervisor. I was supported from the beginning to completion of writing my thesis. Subsequently, I would like to thank my second supervisor René ten Bos, enriching comments that contributed to an improved version of my thesis.

Aside from my academic supervisors, I would like to thank my thesis group and the people close to me for the support given throughout this entire process. Particularly, my parents, girlfriend and close friends have pushed and supported me not only this year, but throughout all my master years. You kept me on edge and encouraged me throughout the entire procedure.

I hope you enjoy reading my thesis.

Jasper van Haaren

Abstract

Despite the growing interest in discursive strategy work, little research has been conducted on the matter. Working strategy may advance different practices in strategizing, strategy implementation, and employee participation, demonstrating the significance of organizational members working strategy. In social reality, organizational members shape strategy since strategy is something that people do. A variety of studies reveal that organizational members discursively shape strategy in organizations. This study researched the discursive strategy work of organizational members in context of a regulatory change. To gain insight into organizational members' discursive strategy work, the following research question is answered: *How do organizational members discursively work strategy in context of a regulatory change on publishing governmental information?* To answer this research question, a semiotic ethnography was done in the municipality of Tilburg. Interviews, participatory observations, and documents were analysed using inductive reasoning. The findings reveal four types of how organizational members discursively work strategy in context of the regulatory change on publishing governmental information. The diverse types are as follows: sensemaking, dialogization, deflection and, framing. These types of discursive strategy work allow organizational members to work strategy in context of the regulatory change on publishing governmental information. The study's context left room for further research, such as researching a municipality that is not compelled to work strategy in the context of a regulatory change, researching more than one municipality, researching different types of 'works' in the context of a regulatory change, and researching the relational and material dimensions of regulatory change on publishing governmental information.

Index

Preface.....	1
Abstract	2
1. Introduction.....	5
1.1 Introduction of the topic.....	5
1.2 Scientific and practical relevance	6
1.3 Research question and objective	7
1.4 Outline of the thesis	7
2. Theoretical framework.....	8
2.1 Social-symbolic work	8
2.2 Strategy work	8
2.3 Discourse analysis in strategy work.....	10
3. Research methodology.....	12
3.1 Semiotic ethnography	12
3.2 Case organization	12
3.3 Data sources and measures	13
3.3.1 Interviews	13
3.3.2 Participatory observations	14
3.3.3 Documentary information.....	14
3.4 Discourse analysis procedure	15
3.5 Research ethics.....	16
4. Findings.....	17
4.1. Sensemaking.....	17
4.1.1 Becoming aware	17
4.1.2 Drawing from past experiences.....	18
4.1.3 Empowering members	19
4.2 Dialogization.....	21
4.2.1 Top down.....	21
4.2.2 Bottom up.....	22
4.2.3 Cross-departmental communication.....	23
4.3 Deflection	24
4.3.1 Financial reasoning.....	24
4.3.2 Time pressure and constraints	25
4.4 Framing.....	26
4.4.1 Expressing disagreement.....	26
4.4.2 Enhancing transparency	28

4.5.3 Rebuilding resident trust.....	29
5. Conclusion	31
6. Discussion	33
6.1 Practical implications.....	33
6.2 Future research	33
6.3 Reflection.....	34
6.4 Limitations.....	35
7. References	36
8 Appendices	41

1. Introduction

1.1 Introduction of the topic

In recent streams of literature, there has been a growing interest in organizational actors shaping strategy. Strategy work, ‘purposeful activities carried out by actors in the production of strategies’ (Whittington et al., 2006), is a type of social-symbolic work and is motivated, shaped, and constrained in the social context in which it occurs (Lawrence & Phillips, 2019). According to the strategy work perspective strategy is something that people do (Whittington, 2006; Whittington et al., 2006). Organizational members’ intention to work strategy is affected by organizational changes (Lawrence & Phillips, 2019). Organizational changes can have direct effects on employee participation (Elias, 2009), well-being (Verhaeghe et al., 2006), empowerment and job satisfaction (Kuokkanen et al., 2009). Therefore, knowing how organizational members ‘work’ strategy in organizational changes is important.

Strategy work provides a useful practical perspective on how organizational members shape strategy of organizations. Several studies on strategy work demonstrate that organizational members and practices make strategy happen (e.g., Whittington, 2006; Whittington et al., 2006; Vaara & Whittington, 2012). Somewhat more recently, a variety of forms of discourses in strategy have conceived of strategy as tied to what people say and think in organizations, and so explored a variety of forms of discourse (Fenton & Langely, 2011; Lawrence & Phillips, 2019). Phillips and Hardy (2002) emphasize this relevance of discourse in social reality. A discursive perspective, ‘construction and shaping of organizations through the production and dissemination of texts, as well as the establishment of systems through which the process occurs’ (Lawrence & Phillips, 2019, p. 132), namely serves as a constitutive of the social reality (Lawrence & Phillips, 2019). Additionally, Lawrence and Phillips (2019) argue for the valuable features of a social-symbolic work perspective as its potential for empowering people to influence social reality. Working strategy may advance practices in strategizing (Whittington, 2006), strategy implementation (Li et al., 2008), and employee participation (Mantere & Vaara, 2008), which makes working strategy a relevant topic of study. Nevertheless, little research has been conducted on how organizational members discursively work strategy.

As mentioned, organizational members work strategy for organizations to construct and shape their organization. Until recently, there was no consideration of how efforts of organizational actors shape strategy in social reality (Lawrence & Phillips, 2019). Earlier work primarily treated strategy as a property of organizations (e.g., Mintzberg & Waters, 1985; Schendel & Hofer, 1979). In addition, Hrebiniak (2006) contends that shaping a strategy that contradicts

the prevailing power structure is ineffective. An early study by Hochschild (1979) has, however, acknowledged the actors' purposeful efforts' conscious, intended attempt to manipulate some aspect of the social context. To make sense of strategy processes in social context a discursive perspective helps in gaining information on how organizational actors assign roles and make sense of strategy (Phillips & Hardy, 2002; Mantere & Vaara, 2008). Moreover, several studies have demonstrated the significance in which organizational members discursively shape strategy in organizations (e.g., Laine & Vaara, 2007; Mantere, 2005; Mantere & Vaara, 2008). Although research shows the significance of organizational members' efforts in strategy work, little is known about how discursive communication by organizational members shapes strategy in a regulatory change. Therefore, this study aims to fill the gap on organizational members discursively working strategy in context of a regulatory change.

1.2 Scientific and practical relevance

The scientific relevance of this study stems from the research of organizational members' discursive strategy work. Earlier studies on strategy work encourage this regard and point to the significant value of moving further in this direction of strategy work (Lawrence & Phillips, 2019). Therefore, this study aims to advance theory on strategy work, which is underdeveloped. A richer understanding is sought by examining the intentional efforts of employees shaping the social reality. This includes how social reality came to be the way it is, how it is maintained, how it changes, and, perhaps most importantly, who is responsible for these events to happen in the first place (Lawrence & Phillips, 2019, p. 5). This study attempts to incorporate the practical orientation of strategy work into the discursive analysis; currently literature lacks practical orientation about discourse on strategy. Thus, this study not only contributes to theory on strategy work, but also contributes to the practical discursive perspective on strategy work in an organization.

This study will define the discursive work of organizational actors forming strategy. In this study, the mission concerns a subject with social relevance; trying to reach a socially responsible goal for the organizational field. The knowledge of how strategy is worked can be beneficial for the social and organizational field. Consequently, this study contributes to the understanding of organizational members working the strategy through discourses, which can help organizations to stimulate their employees to work strategy. This is a desirable effect, as it has been shown that employees shape true strategy. Because of the given insights into strategy communication, this comprehensive overview could guide organizations to benefit from their

own strategy work. More specifically, this study will help various organizations to better understand strategy work and how communication of strategy within the organization shapes the actual strategy.

1.3 Research question and objective

The motivation for this study is as follows:

How do organizational members discursively work strategy in context of a regulatory change on publishing governmental information?

The objective of this study is to highlight how organizational members discursively work strategy in context of a regulatory change on publishing governmental information. With the help of this study, it is now more apparent how strategy is discursively worked by organizational members through four types of strategy work. The goal of this research is to study how organizational members can manage strategy through the purposeful and reflexive efforts of individuals, collective actors, and networks of actors in an organization. Therefore, to research this question this study looks into organizational members' efforts on strategy work in a case of the municipality of Tilburg and the Law open government (Wet open overheid/Woo). This law requires the municipality of Tilburg to publish information categories such as: organization data, woo-requests (a request to publish (public) governmental information), and research reports. Employees from all levels and departments throughout the organization must publish historical and future data on these information categories. Organizational members organize the implementation process of the regulatory change and can adjust this to their own job description. Therefore, the organizational members can work the strategy regarding a regulatory change. Touching upon other interesting additional goals will be out of scope, eventually, the goal is to achieve this study's objective.

1.4 Outline of the thesis

The outline of this study is as follows. The first chapter introduces the topic, including the cause, problem's relevance, theoretical gap, research question and research objective. In the second chapter, an outline of the relevant theory is given for this study. In the third chapter, the methodology of this study is elaborated, and the case is introduced. The fourth chapter contains the data analysis and the results of this study. The fifth chapter contains a conclusion of the results with an answer to the research question. In the sixth and last chapter, a discussion is given in which suggestions for further research, reflection and limitations are given.

2. Theoretical framework

2.1 Social-symbolic work

In recent streams of literature, there has been increased attention on the role of actors working purposefully to shape processes of social construction; only recently, agency has been claimed to be more situational, heterogeneous, and relational (Battilana, 2006; Emirbayer & Mische, 1998; Lawrence & Phillips, 2019). The conception of agency suggests that actors engage in purposeful, reflexive efforts to shape social reality, while at the same time the social reality in which actors are embedded is providing them with motivations, resources, and constraints that shape those efforts (Battilana & D'Aunno, 2009; Lawrence & Phillips, 2019). Social-symbolic work, 'purposeful, reflexive efforts intended to shape or maintain social-symbolic objects in organizational life' (Lawrence & Phillips, 2019, p.5), helps in constituting the social reality from examining the actors and actions that shape those structures and processes (Lawrence & Phillips, 2019). Strategy work is a type of social-symbolic work, in which organizational actors put in efforts to shape and construct strategy through discourse, relation, and material dimensions. The texts and language used throughout the organization are an integral part of organization work; consequently, Lawrence and Phillips (2019) argue that organizations exist as discursive objects, constructed and maintained in texts of various kinds. Therefore, literature has grown on various aspects of organizations, including strategy work, which describes how organizational actors actively contribute to the social reality of organizations.

2.2 Strategy work

The strategy of an organization guides the direction of the organization. Strategy work adopts a practice approach, in which organizational actors are made essential in shaping strategy. Therefore, it is important that organizational actors are capable of carrying out strategy work. While earlier strategy research adopted different perspectives on strategy, including the process view (Van de Ven, 1992), industry (e.g. Porter, 1997), and structure (e.g. Hall & Saias, 1980), research on strategy work adopted a practice approach and focused on understanding the people and practices that make strategy happen in organizations (Whittington, 1996). Strategy work shifted its focus away from strategy as societal discourse to strategy as a social-symbolic object in organizational life (Lawrence & Phillips, 2019). Strategy work can be defined as purposeful activities carried out by actors in the production of strategies (Whittington et al., 2006). In the literature on strategy work, strategy is no longer considered as a finished product, but more as an ongoing form of work through which strategy is constructed. Strategy work has broadened from merely the activities and actors associated with strategy work in organizations to include organizational members' talk and text (Lawrence & Phillips, 2019). Hence, strategy work is

considered a practice in which strategy is seen as a social-symbolic object which can be worked through organizational actors.

As mentioned, strategy work emphasizes efforts of organizational actors to shape strategy of their organization. Several studies have shown the urge to improve theory on strategy-as-practice to improve strategic practices. For instance, strategy-as-practice reconceptualizes strategy from something an organization 'has' to something its members do (Vaara & Whittington, 2012). More studies on strategy work have investigated the practice approach to strategy work. For instance, Whittington (2006) investigated the practice turn in strategy research between intra-organizational activity and extra-organizational level, treating strategy as something people do. The focus of this study is on building a more integrated understanding of strategy practices. In the results of his study elements of different managing strategy activities are formulated in a framework. This framework suggests that strategy practice consists of a combination of (1) strategizing praxis, empowered by (2) practices executed by (3) practitioners (Whittington, 2006). A proper practice approach to strategy, according to Whittington (2006), entails a societal shift toward better daily strategizing praxis, empowered by more effective practices, and a deeper pool of skilled practitioners. Another article by Mantere (2005) researched practices enabling and disabling individuals (strategic champions) from participating in strategy work. According to Mantere (2005) in a recursively driven strategy process, strategy is formulated, organized, and controlled through explicit, predefined, and predictable practices and mechanisms. These studies show important insight into the practice approach of strategy; hence, these studies offer new research directions into a more focused area on strategy work: how to work a new strategy.

The study of Whittington et al. (2006) shows the linkage between practical activity and strategizing/organizing in reorganizations. Whittington et al. (2006) examined three practices, workshops, change projects, and symbolic artefacts for organizing/strategizing. Whittington et al. (2006) showed that practical craft activities in such events are crucial for communicating strategies. For instance, change agents attempted to deviate from the conventional style and strategy in the RetailCo case, by developing a seven-sided cube (Whittington et al., 2006). This single symbolic artefact, a seven-sided cube, combined strategy, and organization and contributed to communicating a new strategy. Nevertheless, Whittington et al. (2006) focused on implementing various strategizing practices in reorganizations, this differentiates from this study's context in which the focus is on organizational actors creating the strategy through

strategy work. However, it is an interesting starting point for this study to investigate if organizational actors create symbolic artefacts themselves.

2.3 Discourse analysis in strategy work

In strategy work, strategy has been regarded as being closely tied to the discursive dimension. The discursive dimension of organization work involves the construction and shaping of organizations through the production and dissemination of texts, as well as the establishment of systems through which this process occurs (Lawrence & Phillips, 2019, p. 132). Discourse analysis does not take the social world for granted, yet it seeks to understand the meaning of this world (Phillips & Oswick, 2012). In social and organizational research, the language and use of language are increasingly understood as the most important phenomenon of study (Alvesson & Kärreman, 2000). Moreover, texts are symbolic forms of representation that are inscribed by being spoken, written, or otherwise depicted (Maguire & Hardy, 2009, p. 9). From this perspective, discourse relates to pieces of talk or text, the collection of texts that give them meaning, and the social context in which they occur (Fairclough, 1992). According to Vaara et al. (2004), strategy remains a discursive construction and is created through language used by organizational actors to determine, justify, and give meaning to organizational actions. Accordingly, strategy is discursively produced through social interaction.

Discourse studies on strategy have investigated the construction of strategy through discursive activity, affecting the organization, its members, and the broader inter-organizational context in which it occurs. For instance, Knights and Morgan (1991) took a discourse perspective to strategy to show how theory on strategy developed over the years. Consistent with the discourse perspective the authors focused on subjectivity to reveal that strategy can be treated as a topic of investigation, rather than a resource. In their analysis, Knights and Morgan (1991) found that in researching strategy as a topic in discourse analysis can stimulate a more critical study of organizations. Mantere and Vaara (2008) provide another example of how widespread discourses can impede or promote managerial levels' participation in strategy work. Their analysis demonstrates how a strategy metaphor such as 'vision' may contribute to a mystification of strategy. However, they also demonstrate how the same metaphor may promote self-actualization and widespread participation. Also, research by Laine and Vaara (2007) initiated a discursive analysis on diverse groups struggling over subjectivity in an engineering firm and consulting group. Laine and Vaara (2007) showed that a firm's top management developed a new strategy for the organization, middle managers initiated unit-specific discourses to create room to manoeuvre in situations where the top management did not support

their activities. To maintain their own identity, at the employee level project engineers distanced themselves from the management-led strategy discourse. The above studies demonstrate how strategy relies on text and talk: discourse analysis. Therefore, discourse analysis in strategy work is important in this study, since this study researches organizational actors who engage in strategy work and give meaning to strategy through text and talk.

Successful strategy work from a power perspective relies on the ability to gain support for a particular course of action. According to Hrebiniak (2006), strategy implementation involves ownership at all levels in the organization; planners should not consider themselves as smart people and treat doers as ‘grunts’. Hrebiniak (2006) argues that executing a strategy conflicting with the prevailing power structure *clearly is doomed to failure* (emphasis added). Working against the power structure presents a major obstacle to effective implementation and making strategy work (Hrebiniak, 2006). Heracleous (2000) also finds that middle management can sabotage the strategy if they believe the chosen strategy is not the right one. On a positive note, Hrebiniak (2006) adds that an ability to form coalitions and gain the support of influential people in organizations will help immensely with the execution of formulated plans. Mantere and Vaara (2008) extend the power perspective on participation discourses in strategy work to include dialogization. In their article, the authors demonstrate power dynamics through a process of negotiation and meaning-making, as well as how strategy work involves dialectics between top-down and bottom-up processes involving various internal and external actors. Therefore, dialogization between various stakeholders, including powerful persons within the organization, is essential for organizational members to discursively work strategy.

3. Research methodology

3.1 Semiotic ethnography

To answer the research question, a qualitative and in-depth ethnography was conducted in the municipality of Tilburg. Through its work in the field, the researcher is already involved in the organization and is familiar with the regulatory change in the organization. The qualitative ethnography was selected to lay bare underlying mechanisms and dynamics of strategy work rather than staying on the surface of theoretical concepts. An ethnography study allowed the researcher to develop theory and provide rich, holistic insights into people's views and actions as well as the surroundings of the location they inhabit, through the collection of participatory observations, interviews, and documents (Reeves et al., 2008). Ethnography aligns with the objective of this study to gain in-depth knowledge on the regulatory change in the Tilburg municipality. Ethnography namely allowed the discovery of social interactions, behaviours, and perceptions that occurred within groups, teams, and departments (Reeves, et al., 2008, p. 512). Furthermore, this method allowed for explicit interpretation of verbal, textual, and social interactions which is necessary to analyse the setting from a discourse approach.

Semiotic ethnography was selected for theoretical reasons. Unlike other types of ethnographies, the semiotic school believes that empathy with their subjects is unnecessary (Myers, 2013). Rather, semiotic ethnography emphasizes the analysis of symbolic forms – words, images, institutions, behaviours –in relation to one another and the whole that they comprise (Myers, 2013). According to Geertz (1973), semiotic ethnography enables the researcher to gain an understanding of the 'webs of significance' which people weave through within their own context. Analysis of the 'webs of significance' requires 'thick description', that is, describing the situation and its context in such a way that a person outside the culture can make sense of the behaviour. The semiotic ethnography method allowed the researcher to acquire empirical evidence of strategy work within its context and describe it in such a way that it can be better understood by an outsider. Consequently, a semiotic ethnography was conducted in the municipality of Tilburg.

3.2 Case organization

To study strategy work, the case of the municipality of Tilburg was selected. The municipality of Tilburg is a governmental organization and is the 7th largest municipality in the Netherlands. The organization has around 2000 employees which are distributed in 19 different departments. Since the first of May 2022, the Law open government is introduced in the governmental field. For a governmental organization, this law implies that they must disclose information (1)

actively (phased publishing of information) and (2) passively (on request) (Rijksoverheid, 2022). From a social and symbolic perspective the law not only affects disclosing information, it affects the whole organization on various aspects. For instance, the municipality wishes to change the culture on official craftsmanship ('ambtelijk vakmanschap'), which is a term associated with the 'new way of working' under the Law open government. The whole organization is affected by regulatory change and demands adaptability from the employees. Organizational members must adapt to a new regulation under which their own work, writings, and texts can be made publicly available. Employees communicate about the Law open government through writings, documents, talks, and meetings. Different perspectives and opinions in the organization are communicated on this topic. The organizational members implement and organize the regulatory change for the whole organization. For this reason, the municipality of Tilburg is an exemplary organization in which the concept of strategy work can be researched.

3.3 Data sources and measures

The information 'derived from pre-existing theory serves as the foundation for collecting data from the sources' (Bleijenbergh, 2015, p. 52). The theoretical background is used as a baseline for the data collection. Data collection evidence is required to do in-depth research on the organizational members 'work' on strategy (Bleijenbergh, 2015). In order to collect a rich amount of data, interviews, participatory observations, and documentary information are collected in the municipality of Tilburg.

3.3.1 Interviews

The first source of data was acquired through conducting semi-structured interviews. Semi-structured interviews use pre-formulated questions with no strict adherence to them and new questions might emerge during the conversation (Myers, 2013). This interview type allowed the interviewee to speak freely and add important insights as they arose during the interview (Myers, 2013). Key informants were interviewed, including eight regular employees, two managers, and one head of department, to obtain perspectives from lower and upper levels in the organization. The semi-structured interview protocol containing the list of questions is included in **Appendix 1**. The interviews took place in April 2023, lasted between half an hour and forty-five minutes, and were recorded and transcribed. The interviews focused on discursive strategy work of organizational members regarding the regulatory change in the municipality of Tilburg and the relations between the different members.

3.3.2 Participatory observations

In addition to the interviews, the second source of data was gathered through participatory observations. With participatory observation is meant: ‘the attempt of observing situations and processes within organizations and the environment of the organization in such a way as you see it for the first time’ (Bleijenbergh, 2015, p. 90). This data collection type allowed the researcher to gain an understanding of social relations of organizational members while participating in the situation, without a pre-set-like situations as interviews have (Yin, 2013). The different participatory observations were held in group settings of three different working days, program meeting, and one program start-up in which members give their opinion on the Woo-program to gain active and passive observations on the researched phenomenon. During the various participatory observations, close attention was paid to informal and formal discussions, presentations, and field notes were made based on the nine dimensions outlined in **Appendix 3**. Participation in day-to-day operations enabled the researcher to ask appropriate follow-up questions during the interviews and gain a deeper understanding of the organizational members’ context.

3.3.3 Documentary information

Lastly, documentary information assists in gaining stable, unobtrusive, specific, and broad information on the case (Yin, 2013). Six documents were included in the documentation, including administrative documents, and written reports on the municipality of Tilburg (**Appendix 4**). The different documents were chosen for their important background information about the regulatory change in the municipality of Tilburg. The program contract, project letter and PSU presentation were chosen for their information guiding the organization through the regulatory change drafted by the program manager. The ‘BecisDior report’ was selected for its detailed information and prior research regarding the effect of the regulatory change in the municipality conducted by an unbiased party. The passive and active publication documents were selected to gain insight into how people are publishing information. Through the employment of different data collection methods, data triangulation was achieved (Bleijenbergh, 2015). Combining data collection methods provided important insights from different perspectives on the process of organizational members’ interactions on the regulatory change in the municipality of Tilburg.

3.4 Discourse analysis procedure

The data analysis included a discourse analysis of the interview transcripts, observations, and documentary information. Discourse analysis investigates how language and texts are formed and is concerned with the social contexts in which communication is embedded (Myers, 2013). The different data sources were discursively analyzed looking into the detail of passages, construction, organization, and functions of the language used (Myers, 2013). Multiple readings, interpretations of the texts, and iterative comparisons with existing theories were used to assess the various data sources. Through a process of open coding, which involves the analysis of text and summarizing this text using a succinct code (Bleijenbergh, 2015, p. 105), initial concepts were identified in the data sources which were grouped into first-order categories. The following phase was axial coding, in which connections were sought between the open codes and the first themes were identified from the open codes, leading to category indicators (Bleijenbergh, 2015, p.105). The third phase was selective coding, which involved comparing the fragments of the category indicators to recognize patterns amongst the category indicators, leading to categories of discursive strategy work (Bleijenbergh, 2015, p. 105). The following coding tree was conducted from the data:

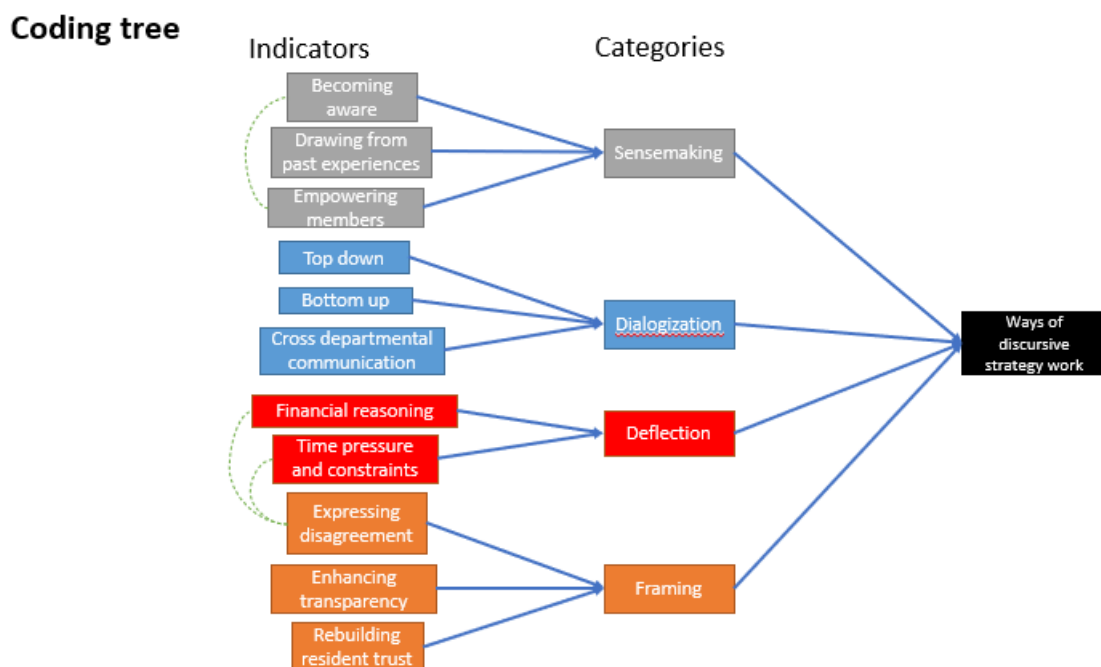


Figure 1: Coding tree

3.5 Research ethics

The data sources used to research the phenomena are participatory observations, organizational members interviewed, and documents analyzed. The participatory observations are held to engage people in all aspects of the research process. The purpose of the interviews is clearly explained to the respondent to make sure the interviewee understands the goal and therewith the quality of the interviews can be guaranteed. The documents are asked for permission to be analyzed. Altogether, these measures are taken to guarantee the proper use of ethical standards.

All steps taken in the research are mentioned to reach full transparency. Four practical ethical principles are used to achieve transparency: truthfulness, thoroughness, objectivity, and relevance (Myers, 2013). The guidelines are explained as follows: first truthfulness means that it is unethical to purposefully lie, deceive, or in any way employ fraud. Second, thoroughness demands the researcher to be methodologically thorough and not cut corners. Third, objectivity means that the researcher should not allow their values or biases to affect the study. Fourth, relevance means that research should never be done for irrelevant purposes (Myers, 2013, p. 49). By following these ethical principles, the study is put out to maintain a high quality and ethical research.

The quality of the analyzed documents is based on four criteria: authenticity, credibility, representativeness, and meaning (Myers, 2013). These criteria assess the quality of the acquired research documents for this research. The criteria are explained as follows: authenticity means that the object is what it claims it is. Credibility refers to how far the author of the documents is to be believed. Representativeness refers to the extent how which the evidence used can be taken as representative of a wider set of documents. Lastly, meaning refers to how the document should be interpreted and understood (Myers, 2013, p. 158).

4. Findings

In this chapter, the results of the data collection are discussed. The data is analysed by signalling diverse ways of discursive strategy work of organizational members in context of a regulatory change on publishing governmental information. The indicators of discursive strategy work were then grouped in overarching groups which form the types of strategy work. The diverse ways of discursive strategy work and its types are summarized in Figure 1. The paragraphs are divided into types of strategy work related to the indicators formed from the empirical results.

4.1. Sensemaking

The first identified category is sensemaking, which refers to the process of establishing meaning and understanding of the regulatory change through text and talk. Sensemaking is a key strategic theme identified in the organizational members' activities in context of the regulatory change in the municipality. The regulatory change is new and requires adaptation from the organizational members. Sensemaking as type of strategy work was drawn from three components of how organizational members find meaning and understanding: 'becoming aware', 'drawing from past experiences', and 'empowering members'.

4.1.1 Becoming aware

Becoming aware is most frequently mentioned as a type of how organizational members make sense of the regulatory change. Becoming aware means that organizational members gain realization and knowledge on the regulatory change on publishing governmental organization. Organizational members have varied perspectives on how to gain meaning and understanding of the regulatory change. Different organizational members describe what they believe the goal is and how a change project can contribute to the organizational members' awareness. For example, an interviewee explains what he believes the goal of the regulatory change is:

"I think that the goal of the regulatory change is that you become aware that the things you write and communicate can become publicly available. I have become more self aware of the parts that I share with third parties, like wait, is this actually, is this shareable?"
(Interviewee 9)

In addition, every interviewee agreed that a strategic change project such as 'Project active publication' would be a useful effort to implement the regulatory change. This finding is consistent with Whittington et al. (2006), who describe a strategic change project as a practical project as a strategizing activity that aids in the seamless implementation of a new strategy.

"Well, I think that such a change project as active publishing creates that awareness for many people. And uh with this project you constantly think about everything you write, or everyone is writing and what I'm writing now and I think that will have an effect on people's awareness."
Interviewee 7

Furthermore, organizational members described the regulatory change as: something to be aware of, a reason why they chose this job, and an important change for the municipality. In various talks with organizational members, becoming aware is even mentioned as a behavioural change of the organizational member:

“6.5 Communication strategy ... With as goal focused working on changing behaviour”

Document 5

“You could name the awareness a change of behaviour, I hope that we that actually can accomplish. I think that that will be a very gradual improvement.”

Interviewee 6

Learning tools are mentioned by organizational members to aid the sensemaking about the regulatory change and to ‘train’ organizational members to work in the new legislation. Focusing on the practical creation and implementation of tools to support learning and knowledge communication is comparable to Whittington's (2006) concept of social practice, in which practitioners must develop skills to execute strategy praxis. Skills related to regulatory change are relevant for organizational members to shape strategy. However, numerous municipality members do not understand what the law entails:

When I ask them if they know what the regulatory change means, they seem to know way too little of what the regulatory change actually means.

Participatory observation 4

Thus, creating awareness is important for organizational members to actively participate in the strategy work. Furthermore, the overall goal set out for the municipality in 2027 is to work continuously on open attitude and relevant skills and the designated group is aware and competent:

“We work continuously on open attitude and relevant skills. We learn and stimulate: in 2027 is everyone will be aware of the regulatory change, designated group is aware and competent”

Document 2

4.1.2 Drawing from past experiences

The second component found in the data is drawing from past experiences, which refers to organizational members making sense of the regulatory change reviewing past laws. Considering regulatory changes are not new in municipalities, various organizational members link this regulatory change to different previous laws which changed their way of working, for example: ‘Surroundings law’ (Omgevingswet), ‘Digital government’, and ‘Law open board’ (Wet openbaarheid van Bestuur/WoB). To make sense of the regulatory change, the ‘WoB’, is specifically mentioned:

“Since it was the WoB which belonged to to the persons who dealt with the Wob and everybody had to hand them something in the point of time, soon all of need to. And that is what I think the big difference, this is what I think is the biggest impact on how we look towards of the Woo.”

Participatory observation 4

Different organizational members consider the ‘Woo’ as the WoB’s follow-up. The thoughts on this law are negative, since the law requires passive publication of information which was and still is very time-consuming. As a result, organizational members are biased in their sensemaking on the new regulatory change, because it is the product of a previous law that increased their workload. However, the previous law also contributes to a smoother progress on for the regulatory change, as indicated in the following quotation:

“Yes, look, before the Woo we had the WOB Law open board. Of course, it already looks like the Law open government. Went less far, but the spirit was a bit similar yes. So, in that sense uh there is also a certain routine that has remained.”

Interviewee 5

4.1.3 Empowering members

Empowering members in the strategy work of the regulatory change is much discussed by organizational members. In forming the strategy, organizational members talk of empowering members to accommodate with the regulatory change. Multiple members of the organization view that a change of behaviour is necessary. Organizational members mention diverse ways of how empowering members is essential for sensemaking of the regulatory change. Empowering organizational members is closely linked to awareness, yet empowerment is more persuasive than awareness. Organizational members who are involved in organizing the regulatory change view that employees need to be taken along in the change, rather than just knowing the change is about to happen.

"A good civil servant. A competent civil servant always says: he feels in his genes that he also has something to do here and has to work carefully. But yes, that that does require education and information, yes, and that is mainly through the instruments you just mentioned. In that sense we have to get that between people's ears."

Interviewee 5

As mentioned, organizational members draw from negative past experiences from the previous law. In the new regulatory change, organizational members and seem to have a sceptical attitude towards the regulatory change and an average willingness from organizational members to change:

“In the current situation, many employees have a sceptical attitude towards the Woo. ... Employees feel hampered in the transparency imposed by the Woo.”

Document 6

In the project, program, and interim department, which is not directly related to the regulatory change, people do not seem to know what the regulatory change entails. In discussing the regulatory change with the organizational members, employees know that different documents and information can be made publicly available. When diving deeper in the context of the regulatory change, they seem to have little knowledge on how the regulatory change affects them. However, when discussing the regulatory change with different organizational members, they started to make jokes about the law:

“Good we are talking on this topic haha”.
“Yeah, better not Whatsapp this!”
(Context: at lunch discussing the regulatory change)
Participatory observation 4

Organizational members make jokes about the regulatory change because they do not know the impact the regulatory change is going to make. Organizational members argue that the perception on the law must change from sceptical and neutral, towards willingness to change. Organizational members should feel more involved rather than making jokes on the topic, an organizational member mentions he feels more empowered as he gets more familiar with the regulatory change:

“The more you know about it, the less you have to worry about something. It's just a bigger unknown thing that many people without a legal background also find a bit of hocus-pocus. ...I think that my talks with the legal department helped me with gaining knowledge”.
Interviewee 3

As this quotation shows, he now feels more empowered through the knowledge he gained on the regulatory change. Several organizational members believe that, in addition to receiving knowledge, alternative activities such as downsizing the regulatory change to something not too severe, having a group discussion about it, or emphasizing the positive sides of the regulatory change will aid in gaining the empowerment:

*“That people associate it with something positive and I think that we have insufficiently **highlighted the positive sides** at the moment. And I think that there is also a very important task to get our colleagues on board with this.”*
Participatory observation 2

Even though sensemaking was established by the three described category indicators, it shares similarities with earlier work by Laine and Vaara (2007). According to Laine and Vaara's (2007) research, sensemaking is critical in developing a shared view of the legitimacy of organizational activities. This is reinforced by this study's findings on sensemaking, which found that sensemaking establishes meaning of the strategy work on the regulatory change on publishing governmental information.

4.2 Dialogization

‘Dialogization’ is the second identified theme from the data. This theme is based on three category indicators: ‘top down’, ‘bottom up’, and ‘interdepartmental communication’. Dialogization, according to Mantere and Vaara (2008), integrates top down and bottom up approaches in decision-making by paying attention to the roles and rights of diverse groups of people. The organizational members of the municipality of Tilburg are involved in dialogues at various levels and across different departments. Therefore, dialogization plays a key role in strategy work, allowing for incorporation of varied perspectives from multiple stakeholders. By applying these dialogical approaches, the municipality supports a dialogical strategy work process that considers interests of different stakeholders.

4.2.1 Top down

In the municipality of Tilburg, top-down decision-making is known, in which the board decides, and it filters down through the hierarchical system. ‘As the municipality remains a bureaucratic governmental organization’ (Interviewee 3), decisions ought to be taken from top down. Several respondents and organizational members provide examples of how they describe the board as decision-makers:

‘‘Uh yes, because it concerns the entire organization. Um. So, then you shouldn't keep it within one uh department? Yes uh, that's really it, eventually that's only one person is responsible in the end. That's the director of operations.’’

Interviewee 5

The municipality was required to implement a rigorous procedure in which top management determines the organization's course of action of the regulatory change. Eventually, the board decides what activities are undertaken in relation to the regulatory change. Furthermore, it is noteworthy that almost all interviewees identify the board and council as the decision-makers. Organizational members engage in conversation as if the board is able to form the course of action. Moreover, an interviewee mentions the top down structure of the municipality as follows:

‘‘You have to see the Tilburg organization as a bit of a pyramid, don't you? Um. And if you make sure that it doesn't show up very often at the top, things will stick around at the top. But at the top I mean college, board, department heads, maybe the team managers. And before that has seeped down like this, it really takes a long time.’’

Interviewee 9

Mantere and Vaara (2008) found that in most cases the authority position of top management was not challenged. This study of a municipality organization, confirms that the regular employees do not challenge the top management, rather they see them as ‘ambassadors’ to carry out strategy to let the employees follow by example:

"The important thing is if it is also from higher up. It is propagated that it is an important law and that people have to do something with it. And by that I mainly mean department. Also, for example, that they must be a kind of ambassadors for their own teams or departments and team managers too."

Interviewee 1

Looking at the top management's follow-by-example philosophy, the interviewees credit the top management for raising awareness of the regulatory change. This is in line with the finding of Hrebiniak (2006) that gaining support of influential people in the organization will help in the execution of the strategy. In this study, organizational members believe that if top management adapts to the regulatory change, they will follow their example.

4.2.2 Bottom up

Bottom up decision-making requires employees to feel included and involved in the strategy process. Opinions differ on this matter, some organizational members perceive how they contribute to the strategy of the regulatory change, while others see themselves as contributing to something but not the strategy. People engaged in strategy work, must be able to look objectively at their job description and recognize the activities they carry out in order to work strategy. This organizational member, for example, does not recognize her contribution to strategy work:

"I think I don't necessarily contribute much to the strategy, but I do contribute to the execution of what has been devised in the strategy."

Interviewee 7

However, in a conversation on how she does indicate a symbolic artefact that she thinks might contribute to the awareness of the regulatory change:

"And then you have to do something with with, with personification or with making sure that people connect with that people start to feel part of something. You must. Uh, that's almost essential to make something out of it."

Interviewee 7

As indicated by Whittington et al. (2006), this is an example of a symbolic artefact associated to how practices of strategizing/organizing as symbolic artefacts contribute to strategy work. Many of the organizational members acknowledge the need of creating symbolic artefacts and communicating with them to communicate on the regulatory change. In another light on bottom-up strategy work, employees discuss how they do or believe they can contribute to the strategy work on the regulatory change:

"I try to contribute to that by uh helping to realize facilities that ensure that you can find and publish documents, etc. ... and we have while talking agreed that I will remain involved until it is clear how that, how to actively and passively publish information, how exactly that should be done."

Interviewee 6

A relationship can be found between bottom-up dialogization and discursive strategy work. Organizational members are working together to implement this law through an established program: Program Law open Tilburg. Day-to-day dialogue establishes a sense of shaping the law through members inside and outside of the program. Organizational members mention different way of how they are involved in the strategy process of the regulatory change:

‘I am glad I can contribute to the shaping process of this law, and I hope that it is of use to you’

Participatory observation 1

"In terms of strategy, uh, I think that is currently just uh officially, freely released to advise the board on how we are going to implement the law. Uhm yes and I think I said that once already during the Program Start Up"

Interviewee 9

A number of quotations indicate the relationship between bottom-up engagement and strategy work; hence, this study supports Mantere and Vaara's (2008) findings that organizational members do feel involved in strategy work. As a result of the discourse in the start-ups, organizational members in project and program start-ups feel more involved in 'working' the regulatory change. Some organizational members do not feel engaged since they are not a part of the regulatory change program. However, many organizational members feel engaged because they can actively contribute to a program or a project that will guide the regulatory change.

4.2.3 Cross-departmental communication

In the municipality, there are several persons, levels, and departments involved in the regulatory change. Therefore, organizational members recognize the importance of not just vertical communication, but also horizontal communication across departments: 'cross-departmental communication'. For example, to guide the regulatory change throughout the entire organization, the board of the municipality of Tilburg decided to organize a 'steering group' comprised of representatives from various departments:

"We have set up a steering committee. ... There are a number of officials who steer it. I can be part of that. In addition to the director of operations and a few other most relevant department heads for IT, communication, and legal affairs. Why did we do that because it concerns the entire organization, so you shouldn't keep it within one uh department?"

Interviewee 5

A steering group is a group created by organizational members from upper levels within different departments to form a 'board' to be the link to the regulatory change and the program manager. In dialogical communication between departments the program manager of the

regulatory change, she is the foremost person to mention activities on cross-departmental communication. For example, she mentions:

"And I made sure to gather people around me who have strategic insights in other areas that complement me ... the content specialist also organizes sessions and talks to people, writes documents, has them read to them, edits them, talks to the mayor, presents him with documents, makes it clear to him what that course is."

Interviewee 8

Working tightly together with different departments organizational members seek to collect and disseminate data between different departments in a timely and effective manner (Interviewee 5). The findings of this research on cross-departmental communication enhance current theory. The findings indicate that dialogization may occur through cross-departmental communication as well as top down and bottom up, but current theory only addresses top down and bottom up communication. Previous research sought discourses on participation in strategy formulation (Mantere & Vaara, 2008), however, this research focuses on a strategy work regarding a regulatory change that affects the entire municipality. Thus, from the bottom to the top and throughout different departments, the magnitude affects the entire organization. The following quotation explains the magnitude of the regulatory shift:

*"The story Our open municipality of Tilburg:
"Shared internal vision and future perspective Open Municipality of Tilburg. A story about an open Municipality of Tilburg in which both the board and council, as well as the employees of the Municipality of Tilburg, recognize themselves."*

Document 4

4.3 Deflection

Deflection involves diverting attention from the regulatory change and toward other elements of the regulatory change. The sources of deflection are busyness due to time and financial reasoning. Some organizational members seem to shape the regulatory change, this helps the organizational members with their understanding and perception of the regulatory change. The deflection types are linked to expressing disagreement, since the deflections are recognized as negative.

4.3.1 Financial reasoning

Organizational members name financial components of the regulatory change in their deflection of the change. Organizational members believe implementing such a regulatory change would be costly. According to one interviewee:

"if we could provide insight into how many hours go into this and how many possible, how much money that costs, you can just say, well, you know, a civil employee just costs with all the frills, depreciation of the building where he the chair he sits in, the coffee he drinks costs him so much money in a Woo request can take between so many and so many hours."

Interviewee 3

Concerns have been raised about the law's provision for the publishing of governmental information upon request (passive publication). The organizational members involved in the process of publishing this information respond to the regulatory change with financial rationale; they state, for example that this law 'misses the actual target':

"So it means quite a bit so and it has to be a bit in proportion ..., and, and what it all costs on the backend to organize it this way, Uh that the citizen can easily access it all, so to speak, does it not miss the actual target?"

Interviewee 10

The different organizational members are sceptical towards the financing part of the regulatory change. The organizational members provide feedback on passive publication to the staff. On the job, an organizational member tells me how different coworkers who handle passive requests find it absurd how this labor-intensive process costs the residents money. Although organizational members claim to be positive towards transparency and the benefits of the law, they doubt whether solely the publication on request is worth the given insight. As a result, they claim to be optimistic yet deflect on the regulatory change.

"Yes, that doesn't make me happy. If that's what people say, my tax money that I have to pay as a citizen are spent on that... This law puts pressure on the budget and personnel capacity, it is not that this is the only reason, but that just puts things in context."

Interviewee 2

4.3.2 Time pressure and constraints

Another deflection mechanism of organizational members to the new regulatory change is the time pressure and constraints. Once again this is mostly found in the passive publication of governmental information of the regulatory change. Organizational members deflect the regulatory change on having no time for this addition to their work or have other reasons why these requests would take up too much time in their schedule.

Of course, it is also good to provide insight into this, how things might work out and if things are not necessarily, say uhm uh public... However, reflecting on my work I think it's a bit yes, I think it's a shame that it takes so much work every now and then. Especially if it is very extensive or if it takes quite a lot of work and time.

Interviewee 3

Besides the representation of the publishing governmental information as too much time. They think it is frustrating that it takes up so much time. People believe it would not only waste their time, but would also frustrate and make them grumpy:

"If I ever had to work with a Woo request, uh substantively. Uhm. Yes, then I think I would also get grumpy because of the time I would have lost on that. ... Then you have to paint all that shit away, which takes a lot of time. And if a third party is also involved, then you also have to ask them all whether you can provide it. So yes, it takes a lot of time."

Since these ‘Woo-requests’ cost so much time it influences their behavior against the regulatory change. They would view the regulatory change from a more negative aspect. They would express more sense of disagreement with the law because the law would cost them more time on top of their already busy schedule:

"The Law open government is of course a major task, because there is so much going on and everybody is already busy, how are we going to manage that?"

Participatory observation 1

4.4 Framing

The last dimension of discursive strategy work found in the municipality of Tilburg is framing. Organizational members frame their understanding and response to the regulatory change. With framing is meant the interpretation of organizational members of issues and the construction of meaning around them. Organizational members frame their behaviour based what on their perception of the regulatory change’s goal. Different framing discourses are found in the context of the regulatory change on publishing governmental information: ‘expressing disagreement’, ‘enhancing transparency’, and ‘rebuilding resident trust’. Together these indicators formed the ‘framing category’ which indicate how organizational members discursively work the regulatory change on publishing governmental information.

4.4.1 Expressing disagreement

To express disagreement with the regulatory change, organizational members frame it in a way that emphasizes the negative effects or downsides of the change. Organizational members’ opinions on the regulator change vary; some organizational members interpret the law negatively. In multiple conversations and interviews, organizational members agree that the law must be followed, yet they also express their disagreements with the law:

"I think that you are more aware of that, and you may start providing some documents in a different way. Occasionally we still mockingly say yes, we just go back to the carrier pigeon and make a call. Because yes, if sensitive things are discussed, we can't put anything on paper. In some meetings that simply out of precaution nothing will be written about a particular topic if it was discussed."

Interviewee 3

They also express their disagreement, by referring to ‘backroom politics’ as technique of organizing their information in the municipality. They do not mention it as negative, but organizational members believe these backroom politics at least make some sense. They recognize their value because if they communicate in this manner, there is still opportunity for the exchange of ideas. The power comes from communicating from the backrooms, they think they need these rooms to form thoughts.

"Yes, that sounds very negative backrooms, but I don't mean it that way. It has to be an opportunity that you can form your thoughts around a certain theme or strategically. You can't have the citizen from A to Z is always there."

Interviewee 5

From another perspective, organizational members complain about misusing the provided data. They express feelings of disagreement toward everything that can be published as result of the regulatory change. They mention the publication process as having no meaning, information misuse, or question if the stress and pressure that comes from the legislation is worth it. Organizational members appear to believe that publishing government information is difficult:

"In itself, I think openness towards citizens is a good thing. I just think that it also opens the way to abuse." Because when you see how much stress comes with it to provide documents to applicants, for example of such a Woo-request. In relation to for what you have to do this, for what it is, well yes that is difficult to deal with sometimes.

Interviewee 10

As a result of the regulatory change, organizational members are more open to careful advising, which disturbs decision-making because of safe advising takes precedence over expressing their point. Organizational members remember the law in the back of their mind before they make decisions. They know their created information can be published once requested by a resident or all the advisements and documents are published automatically. They may be preoccupied with the possibility that emails or other published documents will become public:

"Because if I have to advise with in the back of my mind hey shit, everything can become public, then I might already take that into account in my emails and I will advise a little more carefully instead of uh uh yes maybe uh a bit in a gray going into territory and I don't think that always produces the best results"

Interviewee 9

A document mentions anticipated risks: resistance to the regulatory change and increased complexity in work process execution. These are some of the effects that organizational members anticipate will occur as a result of the regulatory change. In this document the organizational members of Tilburg already state the anticipated disagreements with the regulatory change. Another person expresses his awareness of the stress that comes with the publication of government information:

"Negative Unintentional: (1) Resistance to Change of Method, (2) Increasing Complexity in Work Process Execution"

Note: this is an effect expected by program manager in consultation with organizational members towards the regulatory change.

Document 1

Well people need to ask permission for things, they need to anonymize the 'shit', I would also be stressed if I needed to handle a Woo-request.

Participatory observation 3

However, it was not made apparent how people would not participate; instead, they continued to participate while expressing their dissatisfaction of the regulatory change. Organizational members voice their displeasure with the regulatory change rather than openly opposing it. Individuals accept the change despite maintaining opposing views on the regulatory change, which is regarded as a form of passive resistance.

4.4.2 Enhancing transparency

This framing strategy is used by organizational members to emphasize the importance of transparency as a value that is essential for being a trustworthy municipality. In the news, different examples show how governments incorrectly deal with transparency. A well-known issue such as the Dutch prime-minister deleting texts on his Nokia is one example mentioned in interviews and presentations:

So, that is the tense of the law of course. Yes and why does Rutte (prime-minister) have such a Nokia and uhm and does he erase it every day?

Interviewee 5

(Header of the PowerPoint: Actuality 'Open' Governance) 'Rutte thinks erasing texts is according to the rules: I only erased unimportant messages so and now Tilburg...?'

Document 2

This is a striking example, of zero transparency of the prime-minister's phone. This example is mentioned by many different employees in the organization. Organizational members see this law as an opportunity to enhance transparency of the municipality. Transparency should be reached through publishing governmental information. The residents, then, have more insight into why and how decisions are taken. One interviewee even frames the publication of governmental information as the 'higher purpose' of the law:

"The law is to make documents public and ensure that you as a government ultimately become transparent. I think that is the higher purpose of it."

Interviewee 6

Several organizational members emphasize the importance and positivity of this transparency. They frame the regulatory change as a step toward greater transparency. One organizational member even mentions 'maximum openness':

"Yes uh strategically from uhm how do we think we should deal strategically with the implementation of the law open government within the municipality, then mine is actually quite simple, because then I would say, I would like to practice maximum openness. And why? Because that is the only way to take the cold out of the air."

Interviewee 5

Being transparent is considered as more than just a desirable thing to be and do; an organizational member highlights tax money as a reason why the municipality should be transparent in its decision-making. Residents pay their taxes because they think the government

is using the money to enhance the municipality. Organizational members want to be transparent about their decisions because this gives insight to the residents on how the money is spent. Different organizational members think the resident should understand where their tax money is going towards:

"The way I experience the law? I think it's something positive, isn't it, because I think openness and transparency are good. I also think it's good if government bodies that spend tax money should be able to explain why they have done something. So fundamentally, I think it is positive."

Interviewee 10

Various documents have been produced about achieving the goal of transparency on its own. Different program members see the municipality as: Open Tilburg. Different names for a transparent municipality have been found throughout the data such as: 'Our open municipality Tilburg', 'Open Tilburg', 'The road to Open Tilburg', all these names are used interchangeably to serve and frame the regulatory change as publishing information to being transparent.

4.5.3 Rebuilding resident trust

As the organizational members frame the regulatory change as a positive step toward greater transparency. Aside from the transparency framing, organizational members frame the regulatory change as an effort to rebuild the residents' trust. They frame the regulatory change as something that benefits the residents:

Um. For me it is very much about improving the trust between, say, citizen and government. ... Yes, you hope that at some point that fire will start burning in our organization and that it will become a kind of self-evident that as much as possible will also uh just go outside and be uh accessible to uh yes citizens.

Interviewee 2

Publishing the governmental information would have to restore back the faith of residents in the municipality. Different organizational members take a resident perspective on the regulatory change. They compare their own vision of how they would like to have insight in governmental information, with their own job of working in a municipality. Different employees consider that they work for a government which provides the environment for the resident. They believe that residents lose trust related to the government. Therefore, different organizational members think this law might restore the trust between residents and government:

"And of course we all work together here for the resident in the city. Uh so that's how I experience it in the things I do. Yes uh that we always take into account whether the starting point is to what extent what I do also ultimately contribute to the resident of the city, the quality of life in the city."

Interviewee 3

Organizational members base their work from the perspective of the resident, realizing that they serve the residents of the municipality. The regulatory change is characterized as helping to rebuild people' trust by allowing for improved communication of information that residents can utilize to gain insight into the municipality's activities. These various framings are closely related, as many residents regard transparency and trust in municipality as interchangeable concepts related to the regulatory change. The municipality intends to demonstrate its commitment to transparency and rebuild residents' trust by implementing this regulatory adjustment.

5. Conclusion

In this chapter an answer to the research question will be formulated. The research question is: *How do organizational members discursively work strategy in context of a regulatory change on publishing governmental information?*

Organizational members discursively work strategy through diverse types of strategy work in context of a regulatory change regarding the publication of government information. The types of strategy work are as follows: sensemaking, dialogization, deflection, and framing.

Sensemaking is the first type of strategy work. Sensemaking means that strategy is worked through a process of establishing meaning and understanding of the regulatory change through text and talk. Sensemaking consists of three indicators: becoming aware, drawing from past experiences, empowering members. Becoming aware and empowering members are profoundly linked to each other, with empowering members being the transcending form of becoming aware. The most obvious element is becoming aware; organizational members in the municipality mention this to gain knowledge on the topic in which they must build skills to execute strategy praxis. Although sensemaking was discovered using the data from this study, it shares similarities with earlier work by Laine and Vaara (2007). This study reinforces the importance of sensemaking of organizational members in developing a shared view of the strategy work.

The second type of strategy work is dialogization. This type corresponds to Mantere and Vaara's (2008) theory because they highlight top down, and bottom up as important indicators for strategy work. Furthermore, the findings of this study add another indicator of interdepartmental communication, resulting in a discrepancy between the findings and existing theory. The regulatory change is worked both vertically and horizontally throughout the municipality. People feel empowered to work the strategy, but they also cite the board as decision-makers, implying that power from top management takes the final decisions. In line with Hrebiniak (2006), organizational members point out that support of powerful people in the municipality aids strategy execution. Eventually, organizational members believe that if top management adapts to the regulatory change, they will follow their example.

The third type of strategy work is deflection. Organizational members utilize deflection to divert attention away from the regulatory change and onto other elements of the regulatory change. Organizational members mention two types of deflection to work strategy: financial reasoning, and time pressure and constraints. Organizational members mention finances and time to

demonstrate the effect related to publishing governmental information. Organizational members use the deflection method to perceive and understand the regulatory change, and then work the strategy toward their deflected elements.

The fourth and last type of strategy work is framing. The process of framing involves how organizational members interpret issues and construct meaning around them. Expressing disagreement, enhancing transparency, and rebuilding resident trust are the three components of framing. Organizational members refer to the different elements as frames to work the strategy of the regulatory change on publishing governmental information. The frames are intertwined and frame how organizational members view the regulatory change and strive to achieve what they think needs to be worked in the regulatory change. With care, it can be stated that organizational members' framings positively and negatively contribute to strategy work because they strive for higher ideals of transparency and rebuilding trust, while also expressing disagreement with the regulatory change.

Organizational members have four main ways of working strategy of the regulatory change on publishing governmental information. The diverse types in the municipality allow organizational members to work the strategy on publishing governmental information. These four diverse types of working strategy are interchangeable and are not mutually exclusive. To conclude, organizational members use four categories of strategy work to discursively work the strategy of the regulatory change on publishing governmental information.

6. Discussion

6.1 Practical implications

This study contributes to the social goal of stimulating employees to work strategy. Strategy appears to be shaped by organizational members from diverse departments on various levels of the organization. Even though different organizational members assert that the board is final decision-maker, diverse organizational members feel involved in strategy work and participate in it. Additionally, sensemaking is proven to be a key component of organizational members comprehending the regulatory change on strategy work. Furthermore, organizational members communicate through deflecting and framing strategy work positively and negatively. The different types of strategy work provide organizations with insight into what to consider when working strategy. Moreover, the insights gathered from discursive strategy work can aid various organizations to better work their own strategy and allow for deeper insights in organizational members' discourse to form true strategy. This study provides insight into the discursive strategy work of organizational members, particularly in organizations that are forced to make a strategic change. Since the organization is a municipality that must adapt to the regulatory change, this study provides an understanding for different municipalities dealing with the same strategy work on regulatory changes. Therefore, this study aids various organizations in better understanding their strategy work, putting organizational members in position to work strategy, and communicating the strategy.

6.2 Future research

This study sheds light on several directions for further research. First, this study focuses on a governmental organization that is compelled to work strategy due to regulatory pressures. The municipality has no choice but to engage in and implement the strategy imposed by higher ground. This opens a new avenue for further research, as the findings of this study can be compared to those of a study on strategy work on a non-governmental organization. Furthermore, it could be interesting to research how organizational members differ in discourses on strategy work between a governmental organization and a non-governmental organization.

A second recommendation for further research is to compare the strategy work of different regulatory changes in a municipality. The findings demonstrate four different types of strategy work in the direction of publishing governmental information. Publishing governmental information is one of many regulatory changes municipalities must cope with. It would be interesting to investigate the strategy work of organizational members in relation to other

regulatory changes and see if the same types of strategy work are found. This study was too short and time-limited to research and include different regulatory changes.

A third suggestion for further research is to look into other types of ‘works’, as this study was primarily focused on strategy work. In another light, future research could investigate the discursive emotion work in context of a regulatory change on publishing governmental information. The two types of strategy work: deflection and framing could serve as a starting point for further research on emotion work. For this reason, it could be worthwhile to investigate how organizational members emotionally try to alter their feelings toward a regulatory change regarding publication of government information.

Finally, a suggestion for further research is to study relational, and material elements of how organizational members work strategy in the context of a regulatory change on publishing governmental information. As different organizational members cite learning tools and symbolic artefacts as elements to work strategy, researching relational and material dimensions could considerably contribute and find additional information on strategy work. Because the study is delineated to the discursive dimension of strategy work, no firm conclusions can be drawn on strategy work as a social-symbolic object, as it excludes the relational and material elements.

6.3 Reflection

This study focused on how organizational members discursively work strategy in context of a regulatory change on publishing governmental information. Findings on discursive strategy work indicated diverse types of strategy work. These findings not only validate already established research, but also include new categories: deflection and framing, as well as indicators to categories: becoming aware, drawing from past experiences, empowering members, and cross departmental communication. The outcomes of this study are interesting since they demonstrate types of strategy work in context to publishing government information. The ethnographic method allowed for a deeper comprehension and ‘real’ answers that were not constrained by an interview setting. Organizational members talked freely, allowing the researcher to report on language used toward less ‘pleasant’ things to say, such as their own framings and deflections on the strategy. The different interviews provided diverse perspectives from a different setting. The documents gave real insight into the strategy plan in form of texts of publishing governmental information. Therefore, the design choice allowed for multiple, perspectives, viewpoints, and settings, which contributed to a more insightful research on its own.

6.4 Limitations

The first potential vulnerability of this study is that the researcher has already worked for the organization for a half-year. Because the researcher worked for the organization, the researcher's interpretations of the data may be biased in conducting interviews, observing organizational members, and analyzing documents. Also, many organizational members did not discuss the regulatory change on publishing governmental information themselves. For that reason, the researcher initiated conversations with organizational members on this topic, which may have resulted in biased observation units that did not want to participate in the topic of regulatory change on publishing governmental information.

Secondly, due to time constraints, the study was completed in less than a half-year. A longer timeframe would have allowed for additional information to be acquired, thus improving the accuracy of findings. Because of the limited timeframe, the study was smaller, making it difficult to generalize the findings. If additional time had been available, more data could have been gathered, resulting in more accurate results for this study.

Thirdly, the ethnography was conducted in a single organization. Due to the study of a single organization, the ethnography may not be generalizable (Myers, 2013). The municipality of Tilburg has been chosen as an example organization for the municipality branch. Because this study contains context-specific information, the research could be conducted in more municipalities to improve generalizability and external validity.

Lastly, this study was conducted by a single researcher, which may have affected the reliability of the findings. Although reflexivity is considered, the research outcomes are interpreted by a single researcher. The researcher created codes from the data using prior research and literature. This, however, allows possibility for misinterpretations of the interpreted findings and the conclusions drawn from them.

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8 Appendices

Appendix 1: Data sources

Data source:	Function	Method	Location	Data number	Interview date
Interviews					
Respondent 1	Project management supporter	Semi-structured interview	On-site	1	March 2023
Respondent 2	Communication adviser	Semi-structured interview	On-site	2	April 2023
Respondent 3	Project management supporter	Semi-structured interview	On-site	3	April 2023
Respondent 4	Organization adviser	Semi-structured interview	On-site	4	April 2023
Respondent 5	Head of department	Semi-structured interview	On-site	5	April 2023
Respondent 6	Information adviser	Semi-structured interview	On-site	6	April 2023
Respondent 7	Project leader	Semi-structured interview	On-site	7	April 2023
Respondent 8	Program manager	Semi-structured interview	On-site	8	April 2023
Respondent 9	Member of administrative affairs	Semi-structured interview	On-site	9	April 2023
Respondent 10	Project management supporter	Semi-structured interview	On-site	10	April 2023

Respondent 11	Strategic adviser	Semi-structured interview	On-site	11	May 2023
Documents	Type of document	Method		Data number	Analysed month
(1) Project letter active publication	Internal document			12	April 2023
Presentation Program startup (2)	Internal document			13	April 2023
Internal handbook passive publication (3)	Internal document			14	April 2023
First phase plan Woo program (4)	Internal document			15	April 2023
Program contract (5)	Internal document			16	April 2023
Advisory rapport becisdior document (6)	Internal presentation			17	
Participatory observation	Type of setting	Method	Location	Data number	Date
Po (1)	Program startup	Open and active	Digital	18	March 2023
Po (2)	Project meeting active publishing + Working day	Covert and active	On-site	19	April 2023

Po (3)	Working day	Covert and active	On-site	20	April 2023
Po (4)	Working day	Covert and active	On-site	21	April 2023
Po (5)	Program team meeting	Open and active	On-site	22	April 2023

Appendix 2: Interview

Introduction to interview:

My name is Jasper van Haaren, I am a master student strategic management at Radboud University. For my Master thesis I research strategic work related to the Wet open overheid. I would like to interview you on your opinion and knowledge on this topic within Tilburg. Your answers to the questions will be kept completely confidential and processed anonymously. The interview will last approximately 45 minutes. I will start of the interview with introductory questions, next I will ask deeper content-related questions and I will end with closing questions.

Before the interview starts: Are you okay with recording this interview?

Content-related questions

1. What is strategy according to you?
1. How could you contribute to influence a strategy?

2. What does the Wet open overheid mean to you?

3. How do you participate in the strategy process of the Law open government?
2. What are you related activities to the law open government?

4. How do you accommodate the new law in your work?
3. Have you changed anything in your daily operations?

5. How do **you** experience the new law in your organization?
4. Your own thoughts and feelings with the law

6. To what extent do you verbally communicate differently to the Law open government?

5. More formal or less informal?

7. To what extent do you textually communicate differently to the Law open government?
6. E.g. less whatsapps, less teamchats, just the same?
7. More formal or less informal?

8. Do you talk about the Law open government with your colleagues?
8. In in case of yes, how in what setting?
9. If no, why not, do you avoid it?

9. Do you talk about the Law open government in home/friend setting?
10. In in case of yes, how in what setting?
11. If no, why not, do you avoid it?

10. Do you feel more stressed because of the new law?
12. Influences your performance

11. How do workshops help you in communicating on the Law open government?

12. How do you think strategic change projects will help you in communicate the Law open government?
13. 'Project actief openbaar maken'
14. Workgroup 'leren en stimuleren' → videos, teaching, schooling?
15. Do these projects change the way you communicate on the Woo?

13. How do you think symbolic artefacts related to the Law open government will help you communicate the Woo?
16. Symbolic artefacts: such as signs, attributes etc.

14. What kinds of practices are involved in the communication of organizational strategy?
17. Do they help you accommodate with the new law?

Concluding remarks:

Thank you for your time and your answers, if anything comes to mind feel free to email me. If you would like an anonymised copy of my thesis you can always send me a mail.

Appendix 3: Participatory observation

To gain information through participatory observations, the information is well documented through different dimensions. Observations on these dimensions will be observed regarding discourses in strategy work.

PO (1)	
3 Date:	
4 Time:	
5 Space:	
6 Actors:	
7 Activity	
8 Object	
9 Act	
10 Event	
11 Goal	
12 Feeling	
Observations:	
Notes:	

Appendix 4: Sources list of document analysis

18. 20230118 Projectbrief actief openbaarmaken Prog OwnOT 0.3

This document is made by the projectleader regarding publishing governmental information on their website. This document is created for general employees to give them knowledge of how to publish documents on their own.

19. 20221214 presentatie PSU OwnOT

This is a presentation held by the programme manager of the Law open government. With this presentation she attempts to gain insights from different organizational members throughout different departments for the organization. This is a presentation which stimulates active participation of the members to give their opinion on how they see the new regulation.

20. Handreiking Woo Intern

This document entails a manual for employees how they have to publish requests of the law open government. This is specifically made for employees by employees, they are still reviewing the document until all employees can work with the document.

21. 20230315 concept 1e faseplan202324 Op weg naar Open Tilburg 0.1

This is a project letter regarding the law open government. Several goals, targets, and other specific information about how the municipality wants to deal with the change is specified in this document.

22. 20230406 Programmacontract Op weg naar Open Tilburg def 1.1

In this document a programme manager sets the boundaries for the implementation of the law open government. She documents her findings and puts in the information to continue implementing the new law.

23. 20211210 Adviesrapport Quicksan Woo Becis

This is a document made by an external consulting group regarding the status Tilburg is in for the Woo. In this document they have made observations, interviews and analysed the information system.