



POLITECNICO
MILANO 1863

SCUOLA DI INGEGNERIA INDUSTRIALE
E DELL'INFORMAZIONE

How Master Planning becomes institutionalized across global contexts from Headquarters to Subsidiaries

TESI DI LAUREA MAGISTRALE IN
MANAGEMENT ENGINEERING
INGEGNERIA GESTIONALE

Author: **Andrea Pinna**

Student ID: 10711298
Advisor: Josip Kotlar
Co-advisor: Francesco Debellis
Academic Year: 2025-26

Abstract

This thesis investigates how a managerial practice initiated at Headquarters becomes meaningful, or does not, in the early phases of transfer across a multinational corporation. The study focuses on ALPHA, a large family-owned MNC and its global roll-out of "Master Planning" (MP): an analog planning methodology introduced and heavily sponsored by the CEO to increase reliability, meeting discipline and cross-unit coordination. A central aim of this study is to explore whether adoption patterns vary systematically between the Global North and the Global South and to what extent such differences can be explained by either cultural or institutional contexts. It follows a qualitative, interpretive research design and is based on 22 semi-structured interviews with senior managers from several regions, such as Europe, North America, Latin America and Africa. By mapping the transfer trajectory from the pre-MP baseline overload, meeting inflation and weak follow-up-through rollout design, adoption patterns and early outcomes, the analysis unfolds. The findings show that MP functions less as an individual productivity tool than as a form of temporal governance. It exports a shared time regime through routines such as timeboxing, structured meeting preparation and explicit "who-by-when" commitments. In so doing, it creates a common coordination language across units. Although differential support for variations in meeting rhythm, deadlines and rescheduling has been observed among interviewees for North-South distinctions, the empirical searches indicate this operates more as a moderator than an independent factor. Variation in internalization is best explained through legitimacy construction: the more MP provided visible relief from overload, was modeled by credible leaders, integrated with supporting infrastructure and allowed flexibility on non-core elements, the more deeply it was internalized; where these conditions were absent, MP remained largely operational and compliance based.

Key-words: practice transfer; multinational corporations; temporal governance; legitimacy; family firms; Master Planning.

Abstract in italiano

Questa tesi indaga come una pratica manageriale avviata dall'Headquarters diventi significativa, oppure non lo diventi, nelle prime fasi del trasferimento all'interno di una multinazionale. Lo studio si concentra su ALPHA, una grande MNC a proprietà familiare, e sul roll-out globale del "Master Planning" (MP): una metodologia analogica di pianificazione introdotta e fortemente sponsorizzata dal CEO con l'obiettivo di aumentare l'affidabilità, la disciplina delle riunioni e il coordinamento tra le unità. Un obiettivo centrale della ricerca è esplorare se i pattern di adozione varino in modo sistematico tra Global North e Global South e in che misura tali differenze possano essere spiegate da contesti culturali o istituzionali. La tesi segue un disegno di ricerca qualitativo e interpretativo ed è basata su 22 interviste semi-strutturate con senior manager provenienti da diverse regioni, tra cui Europa, Nord America, America Latina e Africa. Mappando la traiettoria di trasferimento a partire dalla situazione pre-MP, caratterizzata da sovraccarico, proliferazione di riunioni e scarso follow-up, passando per la progettazione del roll-out, i pattern di adozione e i primi esiti, l'analisi ricostruisce l'evoluzione del processo. I risultati mostrano che MP funziona meno come strumento di produttività individuale e più come una forma di governance temporale. Esporta un regime condiviso del tempo attraverso routine quali il time-boxing, una preparazione strutturata delle riunioni e impegni espliciti "chi-fa-cosa-entro-quando". Così facendo, questo metodo crea un linguaggio comune di coordinamento tra le unità. Sebbene tra gli intervistati sia emerso un supporto differenziato legato a variazioni nel ritmo delle riunioni, nel rapporto con le scadenze e nella riprogrammazione, spesso associate a distinzioni Nord-Sud, l'evidenza empirica indica che tali fattori operano più come moderatori che come determinanti indipendenti. La variazione nell'interiorizzazione si spiega soprattutto attraverso la costruzione di legittimità: quanto più MP ha offerto un sollievo visibile dal sovraccarico, è stato modellato da leader credibili, si è integrato con infrastrutture di supporto e ha consentito flessibilità sugli elementi non essenziali, tanto più è stato interiorizzato in profondità; dove queste condizioni mancavano, MP è rimasto in larga parte operativo e basato sulla compliance.

Parole chiave: trasferimento di pratiche; multinazionali; governance temporale; legittimità; imprese familiari; Master Planning.

Contents

Abstract.....	i
Abstract in italiano.....	iii
Contents.....	ix
1 Introduction.....	1
2 Literature Review.....	5
2.1. Multinational Corporations and HQ–Subsidiary Dynamics.....	5
2.2. Practice Transfer as Contextually Embedded Negotiation	6
2.3. Time as an Institutional Force in Multinational Corporations.....	8
2.4. FF and Socioemotional Wealth: Implications for Global Strategy.....	10
2.5. Operating Across Institutional Asymmetries and Temporal Regimes.....	12
3 Research Design and Methodologies.....	15
3.1. Research Design.....	15
3.2. Case Selection.....	16
3.3. Data Collection and Sampling Strategy.....	17
3.4. Interview Setting and development.....	18
3.5. Cross-Regional Considerations.....	19
3.6. Ethical Considerations.....	19
4 Findings.....	21
4.1. Perceived problems and expectations prior to the introduction of Master Planning.....	22
4.2. Master Planning as a headquarters-driven practice	23
4.3. Adoption patterns: resistance, adaptation and selective use.....	26
4.4. Temporal structuring and time culture differences.....	30
4.5. Early outcomes, individual effects and remaining tensions	34
5 Discussion.....	39
5.1. Positioning the contribution and revisiting the logic of the study.....	39
5.2. Master Planning as temporal governance and a boundary object.....	40
5.3. The real battleground: legitimacy and sensemaking, not national culture (North-South).....	41
5.4. Translation, carriers and the politics of “how MP traveled”	43
5.5. Trade-offs, boundary conditions and what “success” should mean in an early-stage transfer.....	44
6 Conclusion	47
Bibliography	51

A	Appendix A - Interview Protocol.....	53
A.1.	Master Interview Question Bank.....	53
B	Appendix B – Problem, Mechanism and Evidence Tables for Master Planning.....	57
B.1	- Table 1.....	58
B.2	- Table 2.....	59
	Acknowledgments	67

1 Introduction

Multinational corporations (MNCs) operate today in an environment characterized by increasing complexity, globally distributed operations and interdependent organizational units. Coordinating activities across regions, functions and hierarchies has become a strategic necessity to keep business progress within these giants. In this context, the ability of firms to design, transfer and institutionalize managerial practices, capable of aligning priorities, improving communication and supporting strategic execution, represents a fundamental source of organizational efficacy. These kinds of practices are intended to be shared across the independent units as a unique organization.

Among these practices, Master Planning (MP) has emerged as an approach that is not a vague set of good intentions but a method with clear routines, rules and outputs. It is designed to strengthen cross-functional collaboration, clarify responsibilities and support decision-making across the organization by introducing a set of shared routines. Meetings are time-boxed, typically to 30–45 minutes, to keep discussions focused and prevent them from running indefinitely. Each meeting is expected to have a clear agenda and key documents (pre-reads) should be distributed in advance so participants can prepare. Then, a specific set of action items on what needs to get done and who will do what by when absolutely should emerge towards the close of each meeting. Generally speaking, deadlines are required for tasks: a job is not considered clearly communicated if it has no deadline and people are expected to ask for one and agree on it. The implementation phase is then reinforced through systematic follow-up, with tasks documented and carefully reviewed again in dedicated follow-up checks. The method is supported by a shared tool, the “black booklet”, used as a common reference. Finally, headquarters promotes MP as one unified way of working, with the same expectations across regions regarding planning, meeting preparation and meeting outcomes. The idea of MP is one unitary way of doing things, according to the headquarters’ statement.

Despite its growing diffusion, prior research suggests that transferring managerial practices within MNCs is rarely a straightforward replication. Transfer success depends on how practices become legitimate and institutionalized in the subsidiaries and on the contextual embeddedness of adoption processes (Kostova, 1999). Moreover, micro-level dynamics inside subsidiaries often turn transfer into a negotiated and contested process rather than passive compliance (Bjerregaard, Linneberg, & Luring, 2016). Finally, evidence from knowledge-transfer research highlights that subsidiaries’ internal conditions matter: “The greater the absorptive capacity, the higher level of knowledge transfer.” (Minbaeva et al., 2014, p. 48).

The case of the MNC analyzed, that for confidentiality will be referred to as ALPHA throughout this thesis, offers a great opportunity to explore these dynamics. Being one very large family-owned multinational companies (FF) in the packaging industry. With over tens of thousands employees and a global footprint, ALPHA

represents the perfect example of complex organizational system where strategic coordination is essential. The introduction of Master Planning across the group, currently underway in several regions, provides a unique context to observe how a global practice is introduced, interpreted and embedded in daily operations. For this reason, ALPHA's CEO and nephew of the founder, wanted a more comprehensive understanding of how the Master Planning project was working in its early stages within the company. Its implementation is not yet concluded, making ALPHA an especially valuable case for examining the early stages of practice adoption: the most delicate part of the transfer.

This thesis wants to investigate the adoption of Master Planning within ALPHA, with a dual goal: first, to understand which mechanisms facilitate its integration across different organizational units, countries and cultures with particular attention to the differences between the Global North and the Global South. Second, to explore if in an early stage of its implementation there are evidence suggesting that MP contributes positively to coordination effectiveness and operational performance. Working on qualitative interviews with actors directly involved in the process, the research tries to capture their perceptions, expectations, challenges and adaptations patterns as they engage with the practice themselves and with other employees.

Empirically, the study suggests that Master Planning creates tangible coordination benefits: clearer meeting preparation, stronger ownership and more reliable follow-up. If the process is a result of an internalization rather than adoption only for compliance. At the same time, early implementation outcomes appear to depend less on a simple "Global North vs. Global South" divide and more on legitimacy, sensemaking and perceived workflow fit across units. Theoretically, the thesis contributes by reframing Master Planning as a temporal governance practice in its own right (not merely an individual productivity technique) and by identifying boundary conditions that can cap institutionalization during scaling, including training design, role capacity and tool-related frictions.

To analyze these dynamics, the study situates ALPHA's Master Planning initiative within a theoretical landscape, which will be developed in detail in the following chapter. The viewpoints highlighted act as theoretical lenses to interpret Master Planning not just as a process, but as a phenomenon shaped by organizational and social-cultural arrangements. Building on these premises, this thesis aims to contribute to the understanding of how managerial practices travel within large, family-owned multinational firms and what conditions influence their early outcomes. The insights emerging from the ALPHA case have the potential to enrich both academic debates on practice transfer and the practical knowledge of organizations seeking to improve coordination and execution across globally distributed structures.

2 Literature Review

This literature review identifies ALPHA's Master Planning initiative as a component of a series of interrelated theoretical approaches to analyze adoption patterns and the early stages of institutionalization in the subsidiaries. There are five stages to this chapter. Section 2.1 commences with a focus on multinational corporations as highly complicated, sociologically based systems, as well as the inherent paradox that exists between the goals of corporate integration as well as local adaptability for headquarters and their subsidiaries. Section 2.2 starts with a literature review related to research on practice transfer, with specific attention to the importance of embedded contexts and micro-political negotiations between the interpretation, implementation or rejection of a new headquarters-based practice. Section 2.3 adds time as another layer of embeddedness. Arguing that temporal regimes, such as clock-time discipline versus process or event-time orientations, shape how practices are enacted and evaluated across contexts. Section 2.4 introduces the family-firm dimension through the SEW perspective by specifying how ownership logics may influence HQ control preferences, relational governance and time horizons in global strategy. Finally, Section 2.5 weaves all these together with a focus on Global North Global South asymmetries of institutional and temporal differences as a negotiated space for the hybridization of practices rather than simple transfer, to provide a basis for inquiry into Master Planning as a process of implementation and as a culturally and institutionally embedded organizational phenomenon.

2.1. Multinational Corporations and HQ–Subsidiary Dynamics

Multinational corporations (MNCs) are among the most complex organizational forms in contemporary capitalism. They operate across different institutional, cultural and temporal environments. They need to coordinate geographically dispersed units that are simultaneously embedded in local contexts and linked through transnational corporate structures. Their competitive advantage does not derive only from owning superior technologies or resources, but also from their ability to transfer, adapt and institutionalize strategic organizational practices across borders.

In this perspective, headquarters-subsidiary dynamics become central for success. Headquarters tend to aim for a diffused set of practices that carry the firm's core competencies, values and control systems. The subsidiaries, on their part, must also integrate into the institutional frameworks and employment structures of their respective countries and therefore must respond to certain sets of expectation from employees, state authorities and clients alike in their respective countries. The traditional literature on international management has dealt with this in terms of balance between global integration and responsiveness.

This opposition has been recast by Kostova (Kostova, 1999) to focus instead on the cross-national implementation of strategic organizational practices. Thus, instead of considering the implementation process as a mere duplication of organizational activities from the headquarters to the subsidiaries, the success of the process of implementation is measured by the extent to which the practice has become understood, accepted and taken-for-granted by the receiving organizational structures. A practice is successfully transferred only when it moves beyond formal compliance to become part of everyday routines and organizational identity.

Later research has provided evidence that MNCs do not usually take the form of a straightforward hierarchy in which HQ has the practice and the subs follow suit. In fact, MNCs have appeared as specialized social systems of knowledge exchange in which practices are negotiated, adapted or even contested. Studies of the human resource management of MNCs have found that while policies at the macro level, for instance performance appraisal at the global level, are standardized, ratification at the micro level, for instance training and development, remains culture bound.

From this vantage point, headquarters–subsidiary dynamics are better understood as an ongoing process of translation rather than simple diffusion. This view is consistent with the idea that an MNC works as a network of interdependent units, not only as a top-down hierarchy. In a network, practices move through coordination and negotiation, not just through orders (Ghoshal and Bartlett, 1990). HQ may design formal policies and integration mechanisms but whether these become effective practices depends on how they are interpreted and reworked in specific local contexts. It is within this broader understanding of MNCs as arenas of negotiation, rather than purely command-and-control systems, that this literature review wants to situate the discussion of practice transfer, time and family firm ownership.

2.2. Practice Transfer as Contextually Embedded Negotiation

The Kostova's contextual model (Kostova, 1999) provides a foundational lens for understanding why some practices initiated by HQ become institutionalized in subsidiaries, while others remain superficial or symbolic. She argues that practice transfer is embedded in three interrelated contexts: social, organizational and relational.

- Social embeddedness refers to the host-country institutional environment. Regulatory frameworks, professional norms and cultural values shape how legitimate a foreign origin practice appears. A performance management system imported from HQ, for example, may undermine acceptance clashing with local norms around hierarchy, collectivism or employment relations.
- Organizational embeddedness concerns the compatibility between the practice and the subsidiary's existing structures, routines and cognitive frames. Misalignment between the “template” designed at HQ and local organizational realities can lead to partial adoption, decoupling or unintended consequences.
- Relational embeddedness involves the quality of the relationship between HQ and the subsidiary: trust, perceived fairness and mutual respect. When HQ are seen as legitimate and supportive, subsidiaries are more willing to invest in understanding and implementing new practices; but when HQ are perceived as

distant or intrusive, local actors may follow the directives on paper while continuing to work according to their usual routines in reality.

Building on this model, later studies complicate the image of subsidiaries as passive recipients. Ethnographic work by Bjerregaard, Linneberg and Luring (2016) shows that practice transfer is a social and political process in which multiple actors within the subsidiary negotiate, reinterpret and sometimes contest HQ demands. In their case study of a UK subsidiary of a Danish MNC, HQ introduced new work systems intended to standardize procedures and enhance efficiency. However locally managers and employees appropriated these systems selectively: some elements were embraced, others were adapted to their system and others were ignored quietly. What eventually emerged was not a faithful copy of the HQ model but a hybrid practice that reflected both HQ rationales and local interests, power relations and everyday routines.

This micro-level perspective is consistent with practice theory, which views organizational practices as ongoing accomplishments produced and reproduced through situated human action. From this standpoint, transfer is inherently interpretive and contested: actors mobilize their experiences, interests and positions to give meaning to imported practices, which can become sites of struggle over autonomy, identity and control.

Quantitative research on Human Resources Management (HRM) integration in MNCs refines the picture. Research on absorptive capacity proposes that the ability and willingness of the subsidiary to seek out, absorb and apply HQ knowledge has been considered pivotal to successful transfer. Minbaeva et al. in 2014 have clarified that HR practices like learning and development, performance appraisal and reward systems planned in such a manner that it improves the skills and motivation of the workforce can boost the absorptive capacity of the subsidiary and thus aid in the internalization of HQ practices.

At the same time, work by Belizón, Morley and Gunnigle (2016) indicates that MNCs use various integration mechanisms such as: formal guidelines, global HR committees and shared information systems to coordinate HR practices across subsidiaries. Not all HR domains are equally integrated: performance appraisal and compensation often display higher levels of global standardization, while training and development remain more localized and context sensitive. This pattern underscores how different practices have different “degrees of transferability” and how integration is mediated by both corporate strategy and local embeddedness.

Taken together, this body of work supports a view of practice transfer as:

- Contextually embedded: shaped by host institutions, organizational legacies and HQ–subsidiary relations.
- Socially constructed: produced through interpretation, negotiation and everyday action
- Politically charged: implicated in power struggles over whose logic dominates

This gives an important basis for the introduction of time as an extra layer of embeddedness, complementing the institutional and relational dimensions by pointing to the ways in which actors' assumptions, rhythms and temporal orientations inform the meaningful interpretation, adaptation and enactment of practices across an organization.

2.3. Time as an Institutional Force in Multinational Corporations

Time isn't just a neutral background where things happen inside an organization. It is a socially constructed and culturally loaded dimension that shapes how actors prioritize, coordinate and evaluate activities. Cross-country research also shows that the everyday "pace of life" differs systematically across countries, reinforcing that time is not only a technical measure but also a shared social norm (Levine and Norenzayan, 1999). Management models originating in Western industrial contexts have historically been optimized around clock time, that it's has always been described as linear, homogeneous and divisible into measurable units; the time people speak about. This logic underpins tools such as Gantt charts, performance cycles and "time management" techniques, where efficiency is conceptualized as making the best possible use of a scarce temporal resource.

Reinecke & Ansari (2015) point out that a clock-time mentality of this sort has become a pervasive organizational mindset in the global firm. This places a strong emphasis on standardization, planning and pace; which can be highly efficient at a macro level when it comes to the organization of large firms. The problem with the clock-time mentality may lie when the environment being organized has more relational or developmental qualities. Their study on Fair Trade International illustrates the tension that arose between their clock-time outlook on the world and the more process-based way their local interlocutors approached time.

In their study, Western market actors expected rapid certification, measurable outcomes and adherence to deadlines, reflecting a temporal regime aligned with financial reporting cycles and consumer expectations. Local producers and development-oriented staff, by contrast, emphasized long-term capacity building, relationship formation and community processes that unfolded at a slower, less predictable pace. These conflicting temporalities generated not only operational friction but also deeper disagreements about what "good" development should look like.

To explain how organizations can operate at the intersection of such divergent temporal logics, Reinecke and Ansari introduce two key concepts:

- **Temporal brokerage:** The actions of agents who facilitate in between competing time perspectives in order to translate and re-detail in relation to schedules and criteria for evaluation to make collaboration feasible.
- **Ambitemporality:** The ability of an organization to deal with more than one temporal logic simultaneously, such as integrating snapshot views that focus on metrics for evaluations with "moving-picture" views that focus on processes over a particular period.

These concepts have a strong bearing on practice transfer within MNCs. Headquarters policies and practices tend to be considered within a clock-time framework that presupposes discernible planning cycles. Subsidiaries in more turbulent or relationally oriented contexts may have a different temporal profile that is slower on decision-making and emphasizes relationship-building (e.g., seasonality, political cycles or community events). When HQ assume that their own time regime is universal, practice transfer can be undermined by temporal misalignment, even when institutional and relational conditions appear favorable.

At an individual level, time-management training is centered on the development of prioritization, task planning and goal setting. But this resolve only the tip of the iceberg regarding the subject of time. Empirical studies on time-management training have established that these training sessions increase individual planning as well as work-life balance, but this effect is limited by organizational pressure regarding speed and workloads (Green & Skinner, 2005). In other words, individuals cannot “manage time” effectively if the organization’s structures and workload allocation remain unchanged.

For this thesis, the crucial insight is that time is an institutional force. Temporal structures such as deadlines, cycles and meeting rhythms shape how HQ practices are interpreted and then used in subsidiaries. This aligns with the idea of temporal structuring, meaning that organizational time is created and stabilized through recurring routines and tools, not only measured by the clock (Orlikowski and Yates, 2002). Actors who connect HQ and local units, for example regional managers or local leaders, can be seen as temporal brokers. They translate between HQ’s expectations for speed and standardization and the realities of local process and relationship-building. Understanding practice transfer therefore requires integrating temporal embeddedness into the broader framework of social, organizational and relational embeddedness.

2.4. FF and Socioemotional Wealth: Implications for Global Strategy

A substantial share of large MNCs are family-controlled firms, where one or more families maintain significant ownership stakes and occupy key governance positions. In these organizations, strategic decisions are shaped not only by financial considerations but also by family-related goals and values.

The concept of socioemotional wealth (SEW) has emerged as a central paradigm to explain how family firms differ from non-family firms. Berrone, Cruz and Gomez-Mejia (2012) define it as the non-economic value that family owners derive from their involvement in the firm: emotional attachment, family identity, control and influence over strategic decisions, strong social ties to employees and communities and the aspiration to pass the business on to future generations. they organise SEW into five dimensions: family control and influence, identification of family members with the firm, binding social ties, emotional attachment and renewal of family bonds through dynastic succession, captured in the FIBER acronym.

Drawing on behavioral agency theory, Gomez-Mejía and colleagues argue that family owners often use SEW preservation as their primary reference point when evaluating strategic choices. Gains and losses are assessed not only in financial terms but also in terms of their impact on SEW. This can produce a “mixed gamble”: a family firm may accept lower expected financial returns if a strategy protects or enhances SEW of the company (e.g., maintaining control, preserving the family name), or conversely, may take bold financial risks if SEW is perceived to be under threat (e.g., survival of the legacy).

This dual calculus is especially important for internationalization decisions. Expanding abroad offers economic opportunities but also introduces uncertainties, new stakeholders and potential dilution of family control. Reviews of the family firm internationalization literature (Debellis et al., 2020) show that family firms, on

average, tend to internationalize more cautiously and incrementally, often preferring nearby or culturally similar markets and entry modes that preserve high levels of control (such as exports or fully owned subsidiaries).

At the same time, heterogeneity among family firms is substantial. Some family-controlled MNCs are highly internationalized and innovative. A growing body of research suggests that SEW does not simply constrain internationalization; it can also enable distinctive global strategies. Long-term orientation, patient capital and strong relational commitments can support investments in building trust-based relationships with foreign partners and employees, particularly in institutionally weak environments.

The governance literature on family firms highlights two contrasting theoretical lenses:

- Agency theory emphasizes potential “dark sides” of family control: nepotism, entrenchment, resistance to external capital and owner vs owner conflicts, which can hinder strategic renewal and international expansion.
- Stewardship theory stresses the “bright side”: strong identification with the firm, long-term orientation and a sense of responsibility toward stakeholders, which can foster prudent risk-taking and sustained investment in capabilities, including international ones.

Le Breton-Miller and Miller (2009) argue for a social embeddedness perspective that reconciles these views: whether family influence leads to agency-like or stewardship-like outcomes depends on the broader social, institutional and governance context. For practice transfer, the family firm dimension matters in at least three ways:

- HQ logic and control: A family-controlled HQ may place particular emphasis on maintaining control over key practices and values, potentially reinforcing standardization and centralization in domains perceived as core to the family’s legacy.
- Temporal orientation: The long-term horizon and dynastic succession goals associated with SEW can make HQ more patient in building capabilities and relationships, but also more cautious regarding disruptive changes.
- Relational governance: Family firms often rely on trust-based, relational governance mechanisms in their external ties, which can shape how they coordinate with subsidiaries, especially in contexts characterized by institutional voids.

These elements suggest that in family-controlled MNCs, the transfer of practices is mediated not only by institutional and temporal factors, but also by the family’s socioemotional priorities, which influence how HQ design, justify and enforce global practices, as well as how subsidiaries interpret them.

2.5. Operating Across Institutional Asymmetries and Temporal Regimes

The transfer and adaptation of practices in multinational companies take place within a landscape signed by strong institutional asymmetries. Much of the management knowledge that circulates globally has historically been developed in the Global North. This is because the north was usually characterized by an environment with a stable

legal systems, strong formal institutions and business cultures shaped by clock-time discipline and detailed planning. In many host contexts, especially across emerging and developing economies, the picture looks different: formal institutions can be weaker or less predictable due to crisis and recessions; coordination often relies more heavily on personal relationships, community norms and event-based temporalities. For these reasons it's harder to apply headquarters templates without local adjustment (Khanna and Palepu, 1997).

These asymmetries are not simply geographic. They reflect deeper differences in how economies are organized, how trust is built and how time itself is understood and valued. Research on practice transfer shows that institutional distance, different regulations, labor markets and cultural expectations can complicate the adoption of headquarters-designed practices. At the same time, a growing group of critical scholarship highlights that local actors rarely absorb “Northern” models passively. Instead, they adapt these practices, mix them with local ways of working and sometimes resist them, creating versions that make sense in their own context. The point is not to evaluate these practices as “good” or “bad”, but to describe them as the way work is actually done in everyday organizational life across contexts.

Temporal asymmetries intersect closely with institutional ones. Reinecke and Ansari's example (2015) clarifies how organizations operating in multiple worlds have to deal with the contrast between competing temporalities such as metric-related expectations on one side and slower, relationally oriented temporalities on the other. Similar tensions frequently arise within MNCs. Headquarters tend to operate according to quarterly reporting cycles, global project milestones and standardized HR calendars. Subsidiaries instead may be embedded in environments where negotiations, implementation efforts and relationship-building develop at different speeds and follow different way of progression. In these situations, the people who connect headquarters and local units, such as regional managers, expatriates and local leaders, act as intermediaries. Their job is not only to explain the practice itself, but also to manage expectations about timing, order of activities and what counts as a reasonable delay. If these time-related aspects are ignored, the transfer of the practice may seem intrusive or unrealistic to local teams, so they follow the rules only on paper or push back in quieter ways.

Family-controlled MNCs add an additional layer to this picture because research on family firms operating in global value chains suggests that they often rely on relational forms of governance, trust, reciprocity and continuity of the human resources. And often in environments characterized by institutional voids. Their long-term orientation and concern for reputation make them more willing to invest time in cultivating durable relationships with local partners and subsidiaries. This relational approach can support more context-sensitive forms of practice adaptation. However, the strong desire to preserve socioemotional wealth can also lead the family headquarters to insist on the adoption of certain core practices or values, generating its own tensions when these expectations meet local realities.

Taken together, the literature indicates that the Global North–South divide in organizational practices is better understood as a dynamic space of negotiation and hybridization rather than a one-directional diffusion of “best practices.” Within this space, practice transfer is shaped by:

- Institutional asymmetries: regulatory differences, labor markets, professional norms.

- Temporal regimes: clock-time versus process- or event-time.
- Ownership logics: family SEW versus dispersed shareholder value.

MNCs that develop organizational ambidexterity, balancing global standards with room for local experimentation, combining the discipline of clock time with sensitivity to process time and integrating formal control with relational governance, appear better equipped to operate across these divides.

These insights form the conceptual foundation for analyzing how a family-controlled multinational designs, transfers time-related and HR-related practices from headquarters to subsidiaries and how local actors interpret and adapt them. Building on this, Chapter 3 outlines the research design and interview approach used to investigate how MP is implemented and interpreted across subsidiaries.

3 Research Design and Methodologies

3.1. Research Design

This study adopts a qualitative research design aimed at understanding how a managerial practice chosen at headquarters, Master Planning (MP), is interpreted and initially adopted across ALPHA's multi-cultural organizational system. Instead of testing predefined hypotheses, the objective is to explore the perceptions of the interviewees, developing explanatory insight about "how" a process unfolds rather than to test predefined hypotheses (Eisenhardt, 1989). Moreover, understand the interpretive processes through which managers make sense of the practice during its early-stage implementation. This design is aligned with the literature on practice transfer in MNCs, which conceptualizes transfer as a process of interpretation, negotiation and contextualization rather than a simple replication of a template (Kostova, 1999). Understanding such phenomena requires analyzing how actors interpret the practice within their work environments. A qualitative design is therefore necessary to explore mechanisms that are not directly observable through quantitative indicators, that are absent in this analysis. Finally, because MP involves time-related norms, coordination routines, leadership roles and behaviors so directly, an interpretive approach to analysis seems to be a good fit.

Starting with a strong foundation of a case study approach, this analysis is a single-case study aiming at analytical rather than statistical insight. In line with Yin's approach to a study (Yin, 2014), the purpose of the case is not to estimate population-level effects but to enable analytic generalization. Its aim is to refine and stretch theoretical explanations of how a headquarters practice become meaningful during early transfer. This application of a Headquarters Practice fits well because it provides direct theoretical insight into Master Planning, as its global implementation is underway and its process implementation is currently in progress. This implies that headquarters practices and processes of sensemaking, legitimacy work, translation and resistance can directly be examined at a point in which it is most relevant. Through this perspective, ALPHA is a theory-generating rather than a theory-testing organization.

3.2. Case Selection

The case was chosen for its ability to illuminate the dynamics theorized in Chapters 2 while offering rich empirical material. ALPHA represent a theoretically relevant case for three reasons:

- Family-firm multinational context: Being so large and family-owned, ALPHA exhibits the logics of socioemotional wealth and long-term orientation. Apart from that, it enhances the case study because it has international business

activities and it is quite complex. It is the best context to examine how practices from HQ are justified and transferred across globally.

- Ongoing global implementation of Master Planning: MP is a global organizational initiative introduced by the CEO and progressively rolled out across functions and regions. Studying it during its early institutionalization offers a rare opportunity to observe real-time sensemaking, resistance, adaptation and hybridization.
- Temporal and institutional diversity across subsidiaries: ALPHA operates across a lot of regions characterized by different time cultures, institutional logics and organizational rules. This provides a natural laboratory to explore temporal brokerage, institutional asymmetries and cross-cultural practice transfer.

The main point raised by the case study is that a single case cannot provide substantial evidence for drawing viable conclusions. However, as Flyvbjerg (Flyvbjerg, 2006) emphasizes, this critique rests on a narrow view of what case research is for. The strength of a well-crafted case study is to provide a body of knowledge that is firmly grounded in its context and to provide a discriminative view of the ‘how’ of organizational phenomena. For the thesis, the objective is not to provide a representative observation but to provide explanatory traction: ALPHA provides unusually rich access to how a time-governing practice is interpreted and negotiated across units and why it is internalized in some settings while remaining compliance-driven in others. In that sense, the study aims to generalize to theory, not to a statistical population and to make the limits of transferability explicit.

The thesis follows the “persuasion with case studies” approach as set forth by Siggelkow (Siggelkow, 2007): the case will be theoretically illuminating not through storytelling, but through a focus on revealing why the phenomenon is important and what it uncovers using specific empirical episodes and consistent interview patterns—in insights that would remain buried under a more superficial treatment. Instead of being an illustrative example, the ALPHA analysis is designed to yield a crystal-clear theoretical contribution: Master Planning is read as a form of temporal governance. The findings are organized to show how legitimacy cues (visible relief, credible role models, infrastructure fit and flexibility on non-core elements) shape whether the practice is internalized or kept at a symbolic level, by who should have interiorized it. By making the underlying mechanisms clear, the study strengthens the credibility of the case and allows its insights to be used in other contexts that show similar practice-transfer dynamics

3.3. Data Collection and Sampling Strategy

The data for this research was obtained through semi-structured interviews. In total, the empirical material consists of 22 interviews with senior managers involved in the early-stage roll-out of Master Planning (MP) across multiple regions (Europe, North America, Latin America and Africa). The sample was designed to ensure heterogeneity across geographical regions, in order to maximize interpretive clarity and capture both shared patterns and context-specific interpretations of the same managerial practice.

The method of sampling is based on information power, such that if research respondents have a broad, integrative and strategic awareness or understanding of a

phenomenon, there is no necessity to have many research participants (Malterud, Siersma and Guassora, 2016). Senior managers were intentionally selected for three main reasons. First, they are closest to the CEO and the HQ logic, therefore able to articulate the origins, motivations and intended mechanisms behind Master Planning. Second, they have significant visibility on cross-regional operations, which enables them to observe differences in adoption trajectories and cultural responses across sites. Third, most of them had been subjected to the Master Planning approach for roughly two years, meaning that they had enough exposure to absorb the practice and observe early outcomes. At the same time, their teams were partially or newly introduced to MP, creating a deliberate temporal asymmetry that is analytically useful for examining how a practice is perceived before it fully cascades downward.

This temporal asymmetry is central to the research design. Interviewing managers after approximately two years of exposure, while lower managerial levels were still at an earlier stage, allowed the study to capture multiple layers of evidence: how practice transfer is initiated from the top, what expectations existed before implementation and whether they were met, what expectations have emerged once the practice needs to be implemented at lower levels and, finally, how managers anticipate and interpret resistance, reinterpretation or adaptation within their teams.

The choice of semi-structured interviews was defined by their ability to investigate complex and socially embedded organizational issues such as practice transfer and the organizational structuring of time. In this study, these dynamics are not only reflected in formal decisions but also in how managers make sense of routines, negotiate priorities and describe the everyday frictions that emerge when a headquarters-sponsored practice travels across units. Semi-structured interviews offer a productive balance between comparability (ensuring that all participants address the same core themes linked to the research questions) and flexibility (allowing the interviewer to probe deeper into topics that emerge organically). This structure is particularly important in a cross-regional setting, where the same practice may be described through different vocabularies, constraints and temporal norms. For this reason, interviews followed a shared set of guiding themes while leaving room for follow-up questions aimed at clarifying local implementation conditions, concrete examples and perceived tensions between intended routines and actual enactment.

3.4. Interview Setting and development

Interviews lasted between 60 and 90 minutes, depending on the participant's role, experience with Master Planning (MP), amount of contextual detail required and on the flow of the interview itself. Most interviews were conducted via secure videoconferencing platforms due to geographic dispersion. All interviews were audio-recorded with prior informed consent and subsequently transcribed verbatim, after that a highlights summary was produced for each interview to support a more structured overview of the dataset. The interview protocol was developed it grounded in the conceptual lenses presented in Chapter 2. Specifically, the protocol was built to reflect:

- Theories of practice transfer (interpretation, standardization vs adaptation).
- Concepts of temporal structuring and clock-time vs. event-time.
- Family-firm logic and socioemotional wealth considerations.

- Institutional differences between Global North and Global South contexts.
- Operational aspects of coordination, meeting routines, reliability and workload.

To ensure coherence between research questions and empirical data, the protocol was organized into thirteen thematic blocks (Appendix A). Each block included open-ended questions and optional prompts, enabling the interviewer to explore both expected and emergent themes while maintaining analytical structure. Interviews followed a conversational tone, the interviewer encouraged participants to provide concrete examples, narrate specific events and reflect on both positive and challenging experiences with MP. Throughout the interview, the professor adopted a non-directive and reflexive stance, allowing interviewees to elaborate on relevant themes while ensuring that all core areas of inquiry were addressed. Given the hierarchical position of participants and the sensitivity of discussing organizational change, particular attention was paid to:

- Creating psychological safety.
- Avoiding leading questions.
- Allowing participants to distinguish between their personal experience and broader organizational observations.
- Examine both adoption enablers and barriers, rather than steering toward positive or desired narratives.

3.5. Cross-Regional Considerations

Data is collected from a number of regions including Europe, North America, Latin America, Africa. Because the research is focused on the transfer of Master Planning (MP) beyond institutional and cultural boundaries, differences across regions provide a lens for performing the research instead of mere background information. To provide a level playing field for comparisons, the set of themes discussed during interviews is fixed according to research questions to ensure that despite being focused on different regions, all interviews revolve around a fundamental set of research questions with follow-up questions that relate to contextual settings surrounding MP transfer in different regions.

Specifically, the follow-up questions were focused on realities of market fluctuations and the boundaries of institutions that could affect the feasibility of long-term planning and the credibility of deadlines. The interviews also explored the cultural context of deadlines and time usage, including contrasts between hard discipline of clock time and timekeeping that is more event centered. The third approach explored the degree of manager freedom and the degree of remoteness between people in the organization, in that a degree of freedom of control could mean whether MP becomes a recognized coordination routine or only a compliance routine. Lastly, the project also considered regional obstacles to training and on-boards, ranging from access to standardized training programs and language barriers to staff turn-over and ease of expanding routines to lower levels in the organization.

3.6. Ethical Considerations

Participants were informed about the purpose of the study, the voluntary nature of participation and their right to withdraw at any time. Prior to each interview, informed consent was obtained for participation and, where applicable, for audio recording. To protect confidentiality, all identities were anonymized and references to specific individuals, internal projects, or potentially sensitive organizational details were removed or generalized in transcripts and reporting.

Data were stored securely and accessed only by the researcher. Materials were used solely for academic purposes and reported in a way that minimizes the risk of deductive disclosure, particularly given the small number of senior informants and the cross-regional scope of the case. In the thesis, quotes and examples are therefore presented with careful contextual masking (e.g., using broad role descriptions and regions rather than identifiable units) while preserving their analytical meaning.

4 Findings

This chapter presents the empirical findings. How senior managers described the introduction and early use of Master Planning (MP) across ALPHA's units. Rather than treating MP as a generic “best practice”, interviewees narrated it as a concrete intervention into how managerial time is organized, how meetings are run and how commitments become enforceable across functions and geographies. The chapter follows the transfer trajectory from the pre-MP baseline, to headquarters' sponsorship and rollout design, to day-to-day routines and adoption patterns and finally to early outcomes and remaining tensions. The aim here is to present empirical patterns and a rich narrative of the case

Problem (pre-MP)	MP response / mechanism (what MP introduces)
Meeting overload Low preparation	Time-boxed meetings with agendas and pre-reads; decisions and outcomes made explicit.
Weak follow-up Tasks get lost across channels	‘Who-by-when’ commitments plus action tracking and review loops.
Firefighting Constant topic switching	A planning cadence that forces prioritization and protects focus time.
Unrealistic deadlines Over commitment	Capacity-aware planning and more realistic delivery promises.
Digital overload Fragmented tools	Standard templates and one shared planning ‘source of truth’.
Adoption risk of “one more task”	Leader role-modeling, training waves, and shared routines that normalize the practice.

Table 1: Key coordination problems and how Master Planning addresses them.

Note: The full problem-solution mapping (with interview evidence) is provided in Appendix B (Tables B.1 - B.2).

4.1. Perceived problems and expectations prior to the introduction of Master Planning

As described by the interviewees before the time when Master Planning was introduced, the working environment was not described with an image of laziness or lack of effort. But signed by high pressures of operation, insufficient time for planning and frequent switching. As explained by one interviewee, the working environment was characterized by the “firefighter mentality”. Explicitly framed ALPHA’s default mode as operational firefighting, in which there is little protected space for thinking and prioritization:

“We have very much a firefighter mentality... we are very operational... you need somehow to get time out of your daily operation... to reserve time for thinking... and then comes time management.”
- Senior manager

Within this baseline, meetings were repeatedly narrated as a central mechanism through which overload accumulated. Multiple interviewees emphasized that the meeting culture had intensified over time, especially during and after the pandemic period. One manager described a sudden “inflation” of meetings and the loss of preparation norms, as people jumped continuously between calls:

“During the pandemic... there was like an inflation of meetings... they jumped just from one meeting to the other; they were completely unprepared... I think there is coming that we need the master planning... if I went to a meeting and I would not be prepared, I will shut up.”
- Senior manager

This sense of meeting overload also appeared in more practical descriptions: calendars filled up, urgent topics spilled into every slant the difference between “important” and “urgent” was hard to maintain. A European sales leader framed the pressure in blunt capacity terms, linking overload to the need for a system that supports realistic commitments:

“I would say to create awareness of proper planning... too many meetings... you cannot do everything in two days... I have to do that.”
- Head of Sales, Europe

Beyond volume, interviewees portrayed meetings as unreliable coordination devices. Several accounts described discussions drifting, unclear closure and weak follow-up. A senior leader in South America described the pre-MP meeting style as informal and outcome-light, which created repeated revisiting of the same topics:

“Meetings were too informal... outcomes were not really followed up.”
- Regional Managing Director, South America

This “weak follow-through” was also described in very concrete terms: tasks were fragmented across emails, private reminders and individual notes, making them easy to lose—especially when ownership crossed functions. In Latin America, one interviewee contrasted the pre-MP personal system (Outlook plus notebook) with MP’s promise of durable written commitments:

“Before MP I was only using Outlook and a notebook... writing things down helps us... I remember what I wrote months ago.”
- HR Director, Latin America

Across these accounts, the perceived problem was therefore not the absence of work, but the absence of shared rules that govern how work becomes dependable: how topics enter meetings, how meetings end, how responsibilities are assigned and how deadlines become credible rather than aspirational.

These baseline narratives shaped expectations toward MP. Interviewees did not talk of MP as an individual productivity technique, but rather as an expectation of delivering managerial coordination as an operating system. Their expectations of MP were organized around the areas of restoring meeting discipline, ownership, deadlines (“who does what by when”), workload stabilization through routines, as well as the reducing cognitive load by moving commitments out of individual memory into a shared, visible structure.

4.2. Master Planning as a headquarters-driven practice

MP was strongly sponsored by corporate leadership and communicated as a strategic priority. Interviewees often described the initiative less as an organically emerging practice and more as an explicit strategic project carried by the CEO and a dedicated implementation team. A central carrier of legitimacy was the Head of Master Planning, who described MP as explicitly attached to the CEO’s personal agenda and commitment:

“This is definitely no subject of family business. It’s [CEO]’s project, only his project... So it’s his baby.”

- Head of Master Planning

In this account, MP did not come from “tradition” or inherited family governance routines but it was framed as a distinctive objective. It is associated with a particular leadership generation and its priorities. The same interviewee also emphasized that the CEO was not newly convinced by consultants, rather, he had lived with the method personally for years before attempting an organizational rollout:

“[CEO] has been doing it for more than 10 years before...”

- Head of Master Planning

The rollout was described as both ambitious and difficult. Interviewees explained that the challenge was not simply to “introduce” Master Planning, but to change everyday habits: how managers plan their days, run meetings and follow up on decisions. In practice, MP asked people to do more preparation, write things down more consistently and protect time for planning. Even when calendars were already full. For many, this felt like an extra effort at the beginning and not everyone immediately saw the personal benefit. The Head of Master Planning described this clearly, stressing that building real buy-in takes time and constant work. Overall, the rollout was portrayed less as a single launch and more as a gradual process that required repetition, reinforcement and visible examples from leaders.

“It is very, very hard work to convince the people.”

- Head of Master Planning

This problem was made very clear in the case of the initial attempts to introduce MP in the headquarters. Even there the method met strong resistance from the start. The episode was described as a moment of open rejection, showing that the practice was not automatically seen as workable or useful, even in the organizational center. Importantly, it did not end with resistance as a final outcome. Instead, it was presented

as a turning point that pushed the implementation team to adjust the approach and redesign parts of the rollout so that managers could apply the method more realistically in their daily work. In this sense, early resistance became part of the learning process.

“I started there with a team and they all ran out and said ‘this is never never never, ever, work for everybody... and we never, ever will do that.’ ...So I said again... ‘okay, this didn’t work, we have to change the system.’”

- Head of Master Planning

In multiple interviews, the diffusion logic was described as leadership-first and clearly top-down. The rollout started with senior leaders, who were trained first and then expected to demonstrate the practice in a visible and consistent way in their own routines. Interviewees suggested that this sequencing was intentional: having leaders adopt MP early was seen as a way to set common expectations, legitimize the time spent on preparation and reduce the risk that MP would be perceived as “one more administrative task” pushed onto lower levels. Diffusion was then expected to cascade into teams through everyday exposure and direct guidance. When managers actively used MP, their teams could observe concrete behaviors (e.g., time-boxed meetings, pre-reads, clear action items) and were more likely to copy them.

“We roll it out from the top, top down... we only take on new teams when their manager is a proficient user...”

- Master Planning trainer

In the same account, training was not framed as a pure “theory” session, but as a mix of method explanation and lived examples from managers. It suggests that storytelling and practical translation were treated as mechanisms of adoption:

“Their managers sitting next to them during the introduction... they can add to my theoretical view... they can say, ‘Okay and this is how I did it... with a customer’... they have their stories, the individual stories.”

- Master Planning trainer

Longside training and role-modeling, governance and reinforcement were described as crucial to make MP continue after the initial rollout. Interviewees explained that introducing the method was not enough: without regular follow-up, many people would slowly return to old habits, especially when workload increased. In Latin America, a senior HR leader described the practice as being monitored through repeated checking and direct prompts from above. Managers were asked to show their Master Planner and to look ahead, not only at today’s tasks but also at the next days and weeks. This created a clear sense of accountability and helped normalize the routine. At the same time, these accounts suggest that reinforcement was needed because adoption was uneven and still fragile. Overall, monitoring worked as a practical mechanism to keep MP visible and to support habit formation in daily work.

“Yes. It’s a top-down thing... whenever we meet... ‘show me your master planning’... look some days forward... push, push, push... and it’s getting there.”

- HR Director, Latin America

In some areas, adoption was also reinforced through more formal mechanisms, not only through training and reminders. Interviewees described cases in which MP was connected to performance management, meaning that managers were expected to use the practice and could be evaluated on it. In South America, a regional leader noted

that MP use was tied to evaluation, suggesting that the practice was not framed as purely voluntary everywhere. The interviews also implied that this approach could produce different forms of engagement: for some managers it increased commitment and consistency, while for others it risked encouraging compliance-driven use rather than deeper internalization of the method.

“The master planning performance... has become now a part of the bonus relevant evaluation...”

- Regional Managing Director, South America

Finally, interviewees highlighted the symbolic choice of an analog tool. In a context where “everyone is going digital”, a paper-based method was framed as intentionally disruptive. Like an attempt to force slower, more deliberate thinking and meeting discipline rather than faster communication:

“He knew he had to implement something drastic. And what would be more drastic and disruptive than coming with paper?”

- Regional Head of Finance/IT, Western Europe

4.3. Adoption patterns: resistance, adaptation and selective use

Despite strong headquarters sponsorship, interviewees described early adoption as uneven and contested. Across regions and subsidiaries, MP did not spread as a simple “plug-and-play” tool. Instead, participants narrated a gradual process in which some teams experimented and incorporated the routines into daily work, while others adopted them only partially or resisted openly. What emerges from the interviews is that resistance was rarely framed as a generic dislike of change. Rather, it was linked to concrete perceptions of fit: whether MP felt useful for one’s role, whether its purpose was communicated in a convincing way and whether the rollout respected existing professional identities and work constraints.

A first reason for resistance concerned the perceived value of the practice. Several interviewees suggested that people were unlikely to adopt MP if they could not connect it to their own daily problems. One participant expressed this very directly, pointing to the gap between the tool and the user’s sense of benefit:

“As long as the people don’t understand that there is an added value for them, they are not on board. And this is the main problem of Master Planner.”

- Global Key Account Manager

In this account, the issue is not discipline, but meaning: if the tool is described mainly as an organizational requirement, it risks being seen as extra work. This becomes clearer in interviews that reflect on change management. One participant argued that resistance grew because the rollout started from the method rather than from people’s lived reality. The interviewee described what a more effective sequence would look like: listening first and then tailoring the message to daily concerns.

“And I say the change was badly done, honestly. Normally you first communicate. You approach the people. What are your concerns? What is your daily life? What are your problems? And then you address the

right message to the right people.”
 - Global Key Account Manager

What matters here is the implied mechanism: people accept discipline more easily when it is presented as a response to problems they recognize (overload, too many meetings, unclear priorities), not as a pre-packaged solution. In the same set of interviews, the “why” became more persuasive when MP was linked to mental clarity and boundaries around work time, rather than to generic efficiency. One interviewee recalled how the CEO’s message landed precisely because it touched these daily pressures:

“Philip came... I want you to free up your mind... be on a mental balance... there are too many meetings’... First time somebody is telling me I must work within eight hours.”
 - Global Key Account Manager

This type of framing matters empirically because it shows how buy-in can shift: when MP is connected to felt overload and cognitive burden, the practice is more likely to be perceived as support rather than control.

A second, recurring source of resistance was identity-related, especially around training. Several interviewees did not reject the core ideas of planning, preparation and follow-up. They rejected the way the method was taught when it felt overly prescriptive or infantilizing for experienced professionals. One participant described the early training moment as emotionally triggering because it created the feeling of being treated like a child, with little respect for different working styles:

“The first day we arrived they gave us the book... you have to work like this and with a pencil... you felt at school... you’re talking to adults and you explain them to work like a child... Everybody... has a different way of working and you want to bring them into one way of work. So pushback, pushback directly with the trainers.”
 - Global Key Account Manager

The important point is not the pencil itself, but what it symbolized: standardization imposed in a way that reduced autonomy. A similar critique appears in a more executive voice, where the concern is less emotional and more about rollout quality and tone. The COO emphasized that the method may be clear, but the delivery created a strong top-down feeling and left room for improvement:

“...the training was, in my opinion, not good, not well prepared... the feeling was, it’s coming from top down... The message is clear... but the ‘how’ has room for improvement.”
 - COO

Related to this, interviews suggest that resistance was intensified when training placed too much emphasis on minor rules rather than on core principles. One participant argued that being “pushy” about details created unnecessary conflict and distracted from the practical logic of MP (preparation, meeting discipline, follow-up):

“But the way they are training is still not right, I think. Because they are too pushy for a lot of things where the people say why should we write it with a pencil... But we shouldn't be pushing the people too much. We have to explain the method... it's important to use preparation of meeting... But fighting, because it's a pencil or a pen... or because it's a point or a cross, what the hell...?”

- Global Key Account Manager

Empirically, this highlights a key implementation tension: if the practice becomes associated with policing small compliance markers, it risks generating rejection even among people who agree with the general goals.

A third barrier was described as practical workflow friction, especially in relation to the analog tool. While the “black booklet” was designed to make planning visible and disciplined, daily scheduling and availability were still anchored in Outlook and digital calendars. For some, this created the feeling of duplicated work. One leader framed it explicitly as “double bookkeeping” and emphasized the effort required to maintain two systems:

“Well, yeah, it's double bookkeeping... it's time, it's effort, it's... cost... I'm quite impressed how much cost and effort we put into that... now we are investing a lot.”

- Head of Recycling Commercial Operations

Another interview described how this friction showed up in the first weeks as a struggle for consistency: learning to estimate time, slice tasks into realistic blocks and structure appointments; while still operating in Outlook. This illustrates that early resistance can be simply the cost of switching routines in a high-pressure environment:

“What were the main things that you were struggling with the very first weeks?... consistency... How to slice it up? How much time do you need for each kind of duty... How to structure appointments and duties?... you have to run two systems... Outlook... and then... Master Planner...”

- Head of Recycling Commercial Operations

Across interviews, these challenges were often summarized through the distinction between visible compliance and real internalization. Several participants emphasized that the tool alone cannot change reliability if the underlying mindset does not change. One managing director observed that some individuals remained unreliable despite having the Master Planner and framed the difference clearly:

“What I also observed... is that people who were already unreliable in the past... still seem to be not much more reliable... The tool is one thing, but the mindset is the other.”

- Managing Director, Central/Eastern Europe

A procurement leader gave a similar warning by describing how formal incentives might lead to “filling out” the book without changing behaviors. In their view, this risks turning MP into a symbolic exercise rather than a real coordination shift:

“If you use a Master Plan just to say, ‘Hey, I’m filling it out. I have to. It’s a part of my bonus...’... and then nothing changes... then I don’t think it’s going to be effective.”

- Director of Procurement, North America

At the same time, interviewees suggested that headquarters did not simply respond to resistance by pushing harder. Instead, the rollout evolved through learning and adjustment. The Head of Master Planning explicitly acknowledged that the method would not work in exactly the same way for everyone, emphasizing that MP is a tool that must fit different realities:

“This [MP] will never never never work for everybody, right, because it’s a tool...”

- Head of Master Planning

Early resistance, including at headquarters, was narrated as a turning point that led to redesign rather than abandonment. The same interview framed this as a practical realization: the implementation approach needed to be changed to become workable for managers.

“So I said again... okay, this didn’t work, we have to change the system.”

- Head of Master Planning

A central element of this redesigned diffusion strategy was staged, leadership-first rollout. Trainers described a sequencing rule: new teams were taken on only when their manager had already become a proficient user. The logic was credibility and translation. Leaders needed to demonstrate the routines in real work settings. One trainer described this explicitly as a condition for onboarding a team:

“We roll it out from the top, top down... we only take on new teams when their manager is a proficient user...”

- Master Planning trainer

In the same spirit, trainers emphasized that the booklet should not simply be distributed as an object; it should come with a guided introduction that helps teams connect the method to their routines:

“We’re not giving out the little black book just like that. We’re giving it out with a proper introduction into master planning.”

- Master Planning trainer

Finally, interviews suggest that adoption was sometimes accelerated through visibility and social dynamics, not only through formal rollout. In South America, one regional leader described how the slow rollout created a period of observation, in which the booklet became a visible sign of participation in the new way of working. In their account, this even created demand from the team:

“As the rollout was a little bit slow... people were observing... some guys... running around with this black booklet... it was kind of a status... my

team... were more demanding that they would also have [it]...”
 - Regional Managing Director, South America

This episode matters because it shows that MP traveled not only as a coordination method but also as a symbolic marker of discipline and belonging. Overall, the adoption story portrayed in the interviews is not one of simple, linear diffusion. Research on practice diffusion shows that as a practice travels, local actors often keep the core idea but adjust the details to make it workable in their setting (Ansari, Fiss, and Zajac, 2010). This helps explain why MP moved through resistance and redesign: the method had to be adapted to different managerial realities, while preserving its key principles of preparation, meeting discipline and follow-up.

4.4. Temporal structuring and time culture differences

Across interviews, Master Planning (MP) was not described only as a “planning tool”, but as a practice that changes how time is used and coordinated. Interviewees repeatedly explained that MP makes time more “visible” by forcing topics, tasks and decisions into a shared structure: people are prepared, meetings follow a clearer rhythm and requests are translated into concrete commitments (who does what, by when). In this sense, MP was often framed as a way to reduce dispersion and constant switching, replacing them with a more disciplined cadence of preparation, discussion and follow-up.

A first mechanism behind this temporal structuring was the stronger discipline around meetings. Several interviewees stressed that MP is not mainly about adding more meetings, but about running them differently: agenda clarity, pre-reads and time-boxed conversations that end with explicit outcomes. One manager described the shift in very practical terms: with MP, meetings become “shorter but richer”, because preparation is pushed upstream and discussions stay anchored to a common structure rather than drifting.

“As compared to before... meetings are shorter but richer. Because, this is very structured... you have the four columns... on the first one you talk about what happened in last week, then the second one is about what is in the current week, then third one what is in next two to three weeks. And the fourth one, the very last one, the one that is called ‘parking lot’, is the strategic thing. And because of that structure... meetings are 30 minutes shorter now. But what also happens is that a person can check in the minutes who has to do what by when. And in that way, I always say, it reduces the time, because you have the overview... And it is only because of the structure.”

- HR Director, Latin America

In other contexts, the same point was made through the idea that MP provides a “good structure” for running meetings. Even where local conditions differed, interviewees highlighted that MP offers a repeatable format that people can rely on, which makes meeting routines more predictable and easier to manage over time.

“So I think from a structure perspective, in running meetings, very, very good.”

- Managing Director, Sub-Saharan Africa

The most visible expression of this temporal structuring was time-boxing. Time-boxing was often described as a simple rule, but with a strong symbolic meaning: meetings should not expand indefinitely; they should respect a fixed slot and deliver an outcome. For some interviewees, this was especially relevant in contexts where timing norms are looser and conversations tend to stretch. A regional managing director contrasted the HQ rhythm with Latin American settings that, in his words, are sometimes associated with a “mañana” attitude and explained that MP helped reduce that perceived gap by forcing a more disciplined 45-minute (or even 30-minute) meeting length.

“The ‘mañana’ for me is just a little bit of a joke, but if you talk with headquarters, the four columns agenda... helps to reduce time. If you run it properly... you can have 45 or 30 minute meetings as maximum. That helps... creates an important additional efficiency.”

- Regional Managing Director, South America

What mattered in these accounts is not only the number of minutes, but what time-boxing does socially: it changes expectations. Meetings are no longer “open-ended conversations”; they become time-bounded decision moments. This is also where interviewees linked MP to stronger preparation: if the slot is fixed, people need to arrive ready. Otherwise, the meeting cannot deliver.

“I would say the habit of a professional master planner is to start early enough with the preparation of a meeting. Because as you said, if you are fully prepared, your meeting will last shorter and you will get a better output.”

- Senior HR Manager

In several interviews, MP was also connected to a sharper “who-by-when” logic. Rather than leaving requests vague, MP pushes people to specify timing and deliverables. This shows up as small everyday interactions that signal a deeper cultural change: colleagues start to ask for deadlines automatically and the absence of a timeline becomes noticeable.

“I asked him: can you prepare this? And I forgot to specify when. And he asked: so when do I have to bring that?”

- Senior Operations Manager

In cross-unit interaction, deadlines were sometimes described as shared “anchor points”: even if teams work at different speeds, the deadline creates a common reference that helps coordination. Interviewees presented this as a practical stabilizer: it reduces ambiguity, because everyone can align their own pacing to the same endpoint.

“Everybody has the same anchor point... the deadline.”

- Senior Operations Manager

At the same time, interviews also highlighted that temporal standardization has boundaries. Time-boxing and structured agendas can improve internal routines, but they do not automatically resolve all interactional dynamics. Especially when conversations are shaped by external relationships, different business cultures or expectations about politeness and storytelling. One interviewee explained that with some counterparts, you may still need time before reaching the actual point, regardless of the formal time slot.

“With some external counterparts... the first 50 minutes... you don’t reach the point... you have to wait for the other one... to finish his story.”

- Senior manager

More broadly, several accounts suggested that MP may create higher “marginal benefits” where planning discipline is weaker or follow-up norms are less stable, while the perceived improvement can be smaller in contexts where similar routines already exist. In other words, MP is not experienced as equally “transformative” everywhere: the same tool can feel like a major upgrade in one place and like a lighter refinement in another.

Time culture differences were explicitly discussed in some interviews through everyday comparisons. One interviewee framed MP as an “old school” method that nonetheless works because it forces a shift from a reactive, task-driven mindset to a clock-time discipline. The point is not that MP eliminates local culture, but that it introduces a stronger “clock” logic into daily work.

“I think it’s... an old school... But it works. It shifts you from a task-driven process into clock-time-driven process.”

- Global Key Account Manager

The same interviewee captured time culture differences in a very blunt comparison: rules (including time rules) do not carry the same weight everywhere and MP interacts with these differences rather than erasing them.

“In Yugoslavia every rule is negotiable.”

- Global Key Account Manager

Interviews also show that temporal structuring is shaped by local organizational conditions. In highly hierarchical settings, for example, asking people to “self-plan” can be a big shift, because employees may be used to waiting for direction rather than organizing their own priorities. In Morocco, one interviewee explained that this required coaching and time: people needed support to learn how to take ownership of planning rather than expecting instructions.

“Morocco is a very hierarchical country. You can’t just say, okay, now do master planning for yourself. That’s a new experience for them.”

- Country Manager of Operations

In other regions, the barrier was not hierarchy but volatility. In South America, interviewees described uncertainty as a constant disruption to planning: sudden

market shocks can force immediate re-planning and create more last-minute changes, which makes the discipline of MP harder to maintain consistently.

“In Brazil, for instance, the currency devaluation is crazy. So, the currency went down 60% from one week to another... the topic, the priorities and so on, can change from one week to another... So, you need to be more flexible... It makes the planning more difficult.”

- Regional leader (interviewee)

Finally, MP was repeatedly linked to micro-level changes in how managers schedule and protect time. Several interviewees contrasted the ease of filling a digital calendar with the more deliberate habit encouraged by MP: instead of “painting” the week with back-to-back meetings, users are pushed to pause, think through priorities and convert vague to-dos into dated commitments. This was framed as a way to reduce overload and increase control over one’s time.

“It’s so easy to paint the whole Outlook calendar... You fill it full and you don’t even notice. But when you need to do it by hand... you spend some time with it... You think about what you need to do and it makes you maybe realize that the list is too big... And you prioritize.”

- Senior HR Manager

In the same spirit, some interviewees described concrete pacing routines that MP helped normalize: planning further ahead, reviewing open topics regularly and using structured moments (weekly or bi-weekly) to close loops instead of carrying an endless backlog. Even when interviewees admitted they were “not naturally good” at planning, MP was described as a consistent push toward more intentional time use.

“I try to plan more in advance... I’m really not good in it. But I try.”

- Senior HR Manager

Overall, the interviews suggest that MP operates as a temporal governance practice. They interact with time cultures (how strictly rules are treated), with hierarchy (how much self-organization is familiar) and with volatility (how stable planning can realistically be). The result is not a uniform “one best way”, but a practice whose effects are repeatedly described as real.

4.5. Early outcomes, individual effects and remaining tensions

After the first months of use, interviewees described a set of early outcomes that were visible in everyday managerial work. Building on the temporal mechanisms discussed in Section 4.4 (e.g., clearer routines, stronger time boundaries and more explicit commitments), respondents emphasized that MP started to change not only *how* meetings and tasks were organized, but also *what* kind of coordination and follow-through became normal. At the same time, they consistently highlighted that these effects were not automatic: they depended on consistency, reinforcement and the ability to integrate MP into existing workflows.

A first area of early outcomes concerned meeting quality and decision closure. Several interviewees described meetings as becoming faster, better prepared and more outcome-oriented. What they stressed was not only that meetings were shorter, but that they felt more “resolved”: fewer discussions that drift, more clarity on what was decided and fewer meetings that ended without a concrete next step. One interviewee captured this shift very directly, contrasting MP meetings with the previous experience of discussions that “last forever” without closure:

“Meetings are much faster... very well prepared... I don’t have meetings that last forever with no outcome.”

- Senior manager, Europe

Another interviewee described a similar improvement in terms of structure and cascading effects. Here the point is not the specific tool, but the visible change in how meetings are run: clear agenda, minutes, actions and follow-up responsibilities that can be tracked over time. In their account, this was not confined to one meeting type, but gradually spread downward:

“For example, our management meetings... are now much more structured. There is a clear agenda, clear meeting minutes, actions and follow up... with who, by when... This cascaded down.”

- Managing Director, Central/Eastern Europe

A second cluster of outcomes concerned reliability and accountability in follow-through. Many interviewees highlighted that MP helped avoid forgetting commitments, particularly in roles with travel, high fragmentation and many parallel responsibilities. The perceived benefit was often described in simple terms: writing tasks down makes them harder to lose and planning ahead makes delivery expectations clearer for oneself and for others. One interviewee described how this translated into easier follow-up with the team and fewer dropped commitments:

“Since I have all written down, follow-up with my team is very easy... that way I am not forgetting anything...”

- HR Director, Latin America

Several accounts also linked this “written visibility” to more credible coordination with external stakeholders. A sales leader, for example, framed reliability as the ability to give realistic promises to customers. Saying “not tomorrow” when the timeline is not feasible, rather than overpromising and apologizing later. The same interviewee also clarified that this benefit is fragile in customer-facing roles that concentrate many requests on one person:

“When you tell [customers]... ‘You don’t get it tomorrow,’ instead of saying tomorrow, ‘Oh, sorry, I had no time.’ So you can create reliability with it... But the challenge... when you are the single point of contact for all your customers.”

- Head of Sales, Europe

At the same time, interviewees noted that these improvements can come with workload redistribution effects. One respondent observed that when top management became more disciplined and systematic in planning, delegation also became more systematic. This could improve clarity on responsibilities, but it also meant that middle layers received more requests and more structured assignments, raising questions about capacity and role design:

“Because top management is using master planning, I have more work... Master planning brings that you start to delegate more... I receive much more delegation.”

- Senior manager, Europe

Beyond organizational outcomes, interviewees described strong individual-level effects, often expressed in terms of perceived control and stress reduction. For some respondents, the value of MP was not primarily “productivity” but mental relief: fewer open loops carried in one’s head, less worry and a clearer sense of progress. One interviewee framed the benefit in terms of work-life balance improvements, even while acknowledging that the workload itself did not disappear:

“The amount of work... is too much, but now I can have it more organized... worries are less... my work-life balance has improved.”
- HR Director, Latin America

In the most intense accounts, the practice was even linked to mental health and burnout prevention. Here MP is described less as a managerial technique and more as a coping structure that helps sustain performance under high pressure:

“Without this tool, I would have had this burnout... For me at least number one... is mental health.”
- Global Key Account Manager

Alongside these outcomes, respondents consistently pointed to persistent tensions and constraints that limited impact or slowed internalization. A recurrent theme was the transition cost of integrating MP with existing digital systems. Multiple interviewees described the burden of maintaining both the paper planner and Outlook and the risk of misalignment when digital availability does not reflect paper-based planning decisions. This was often framed as a practical cost that can undermine perceived value, especially early on:

“Well, yeah, it’s double bookkeeping... it’s time, it’s effort, it’s... cost... I’m quite impressed how much cost and effort we put into that... now we are investing a lot.”
- Head of Recycling Commercial Operations

Other constraints were linked to implementation quality and scalability. Interviewees connected early resistance to overly prescriptive training and emphasized that adoption improves when the purpose is explained clearly and when people can discuss practical obstacles. One participant criticized the focus on minor rules as counterproductive and argued that training should prioritize core principles such as preparation and meeting outcomes.

“But the way they are training is still not right... they are too pushy... We have to explain the method... it’s important to use preparation of meeting... But fighting, because it’s a pencil or a pen... what the hell...?”
- Global Key Account Manager

Finally, respondents discussed legitimacy and scope as open questions. Some described pockets of compliance-driven use, where people engage with MP mainly because leadership expects it. This creates visible adoption without necessarily producing deeper internalization. One interviewee captured this dynamic by describing colleagues who comply “because [the CEO] wants it”.

“There is... a few people... they’re just doing it because [CEO] wants it... why are you not using Master Planner.”
- Global Key Account Manager

A related concern is that formal incentives can strengthen usage but also risk producing “checkbox behavior.” A procurement leader warned that if MP is used mainly to demonstrate compliance (for example because it matters for evaluation), the practice may not translate into real changes in preparation, accountability, or decision quality:

“If you use a Master Plan just to say, ‘Hey, I’m filling it out. I have to. It’s a part of my bonus...’ and then nothing changes... then I don’t think it’s going to be effective.”

- Director of Procurement, North America

The sustainability of adoption was also described as fragile when visible sponsorship or reinforcement weakens. One interviewee recalled that early use faded quickly after a leadership transition, suggesting that ongoing reinforcement matters for keeping the practice alive.

“When [CEO]... introduced it to us... and I’ll be honest with you... when he moved... everybody, my Master Planner went to a drawer.”

- Director of Procurement, North America

Overall, interviewees portrayed MP as producing observable short-term changes, especially in meeting closure, follow-through reliability and perceived control. But only where it was adopted consistently. At the same time, they emphasized that these outcomes coexist with real trade-offs (workload redistribution), transition costs (dual systems) and legitimacy challenges. This suggests that early improvements are tangible, but that full institutionalization requires time, adaptation and sustained reinforcement across contexts and hierarchical levels.

5 Discussion

5.1. Positioning the contribution and revisiting the logic of the study

This thesis was intended to uncover how a headquarters-based managerial practice is meaningful (or not) in a multinational organization, not how it performs over a longer period. This is not a methodological ‘second-best’ solution, It is a theoretical one. And it is appropriate because it is in early institutionalization that key practice mechanisms have their greatest impact: sense-making, legitimacy, translation and resistance have their greatest expression. After the practice got taken for granted, it is part of the routine and those aspects are harder to identify. The design of this research is committed to a qualitative methodology with focus on perception and interpretive processes concerning MP.

The case selection section already frames ALPHA as theoretically relevant due to the reason that it is a family-run MNC implementing MP around the world. This make this company a "natural laboratory" because the object (MP) get introduced in different temporal, institutional and cultural contexts. The findings chapter clearly illustrated that the process of adoption of MP is non-linear. The starting point of MP is standardized. But it faces resistance. After that, it is modified by diffusion. Finally, it is selectively adopted. This is the kind of non linear process the literature review predicts when headquarters–subsidiary dynamics are understood as translation rather than followed as direct control.

Following Corley and Gioia (2011), the contribution of this thesis is meant to be a clear and useful explanation of how a phenomenon works, not a claim about long-term performance. On that basis, this discussion develops three tightly linked arguments. First, MP functions as a temporal governance tool, imposing a shared time regime and acting as a boundary object across units. Second, transfer success is explained less by “national culture” than by legitimacy and sensemaking, with culture operating mainly as a moderator. Third, MP produces a real professionalization push, but this is inseparable from organizational trade-offs (load redistribution, micromanagement risk) that shape whether early gains can institutionalize or remain compliance-driven. Figure X summarizes the mechanism emerging from the findings: MP introduces time-structuring artifacts that, when become routines, generate benefits but also trade-offs, with outcomes conditioned by moderating factors affecting internalization vs compliance.

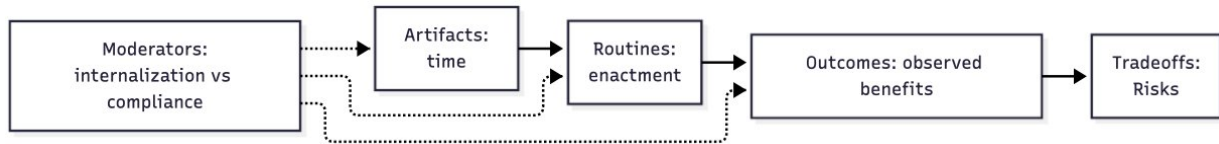


Figure 1: Master Planning as temporal governance.

The diagram summarizes how Master Planning (MP) operates as a time-governance mechanism: it introduces standardized artifacts (e.g., time-boxing, templates), which shape everyday routines of coordination and planning, leading to observed outcomes (greater reliability and reduced overload), while also generating tradeoffs (e.g., rigidity, administrative burden). The dashed links indicate moderators that condition whether MP is internalized as a useful practice or followed mainly for compliance.

5.2. Master Planning as temporal governance and a boundary object

A central contribution of this thesis is the reframing of Master Planning as a practice that governs time and coordination at the organizational level, rather than as an individual productivity technique. The starting point matters: prior to MP, interviewees describe ALPHA's managerial work as dominated by urgent requests, constant topic switching and a “firefighter mentality,” reinforced by an “inflation of meetings” where people move from one meeting to another unprepared and where outcomes are not reliably followed up.

Expectations toward MP therefore included not only “better planning” but the creation of stronger shared routines around meeting preparation, responsibilities, deadlines and realistic delivery commitments. Plus cognitive relief and stress reduction (“free up your mind... there are too many meetings”), which act as a foundation: by stabilizing individual workload and mental bandwidth, they allow the other expectations to grow in a healthier and more sustainable way. The empirical patterns show MP addressing these coordination failures through explicit temporal structuring: meetings become time-boxed and outcome-oriented, supported by pre-reads and clearer agendas. Tasks are translated into “who-by-when” commitments and deadlines become more explicit anchors for cross-unit coordination. This is where the time lens from the literature becomes analytically powerful. The literature analyzed argues that time is an institutional force and that many HQ practices are designed under a clock-time logic (standardization, scheduling, speed), which can clash with process-time or event-time orientations and with volatile environments. MP, in ALPHA case, can be read as a concrete attempt to export clock-time discipline into everyday routines: it institutionalizes preparation, prioritization, shorter meetings (often 30–45 minutes) and visible commitment structures. The case also aligns naturally with Reinecke and Ansari's concepts of temporal brokerage and ambitemporality: MP creates a shared temporal infrastructure (deadlines, planning horizons, disciplined meetings), but its viability across regions depends on actors who can translate timing expectations and reconcile clock-time demands with local rhythms and uncertainty. Importantly, the findings show that MP does not “solve” time by itself, but rather, it sets up new temporal expectations that can stabilize coordination when they become shared. This is captured vividly when interviewees describe deadlines as common anchor points (“everybody has the same anchor point... the deadline”) and when a colleague immediately asks “so when do I have to bring that?” after a request lacks a timeline, indicating that MP is reshaping the normative baseline of coordination. In that sense,

MP operates as a boundary object: it is stable enough (shared artifacts like the black booklet and common rules) to create cross-unit coordination and a common language, yet flexible enough to allow different enactments depending on local constraints and temporal regimes.

5.3. The real battleground: legitimacy and sensemaking, not national culture (North-South)

One common explanation for the spread of practices across borders is to attribute adoption failure to national cultures. Often pushed by stereotypes this 'easy' explanation is described particularly in North-South contexts: where individuals tend to view time either through clock time or event time. However, it appears that the data indicate a far more specific and more valid explanation: while culture is important and it will never end to influence how people behave, it is not a primary source of resistance. Rather, resistance is a function of a lack of MP legitimacy:

- Practical legitimacy (does it fit my workflow?)
- Cognitive legitimacy (does it make sense?)
- Identity legitimacy (does it respect who I am as a competent professional?)

This is visible in the findings through three recurring forms of resistance: the “double work” problem, the “missing why” problem and the “infantilizing/dogmatic training” problem. Firstly, participants remember that the first takeaway from MP is the perception that it is “extra work” because it verifies the same planning process that is completed both in the paper tool and within the Outlook system. The question about the practical issue of legitimacy becomes more relevant because Outlook is the accepted norm when considering meetings and scheduling. So, if MP is not synchronized, it could pose problems. Second, there is cognitive resistance driven by the perceived absence of a convincing “why”: in the U.S., the first rollout is described as people being “given the books” with limited explanation, triggering the reaction “My way works and you haven’t explained to me why your way is better.” This is not opposition to having a more disciplined way of planning but it is a rejection of prescription without meaning.

Third, a more personal form of resistance appears when the training conflicts with individuals' views of themselves as professionals. Several of the interviewees felt the training was developed in a too low level in terms of the managers' level of expertise: it seemed “like a child... back in first grade” and the emphasis on rules and, right and wrong behavior offended them. It is the little things, from the use of pencil versus pen, or from making an entry with a dot versus with an X, which came to represent this rigidity and, for several individuals, obscures the true meaning and purpose of the MP process itself: coordination, clarity and action as result. These mechanisms are far from being explain through “national culture” because they do not depend on whether the unit is in the Global North or Global South: they depend on whether the practice is framed credibly, embedded into employees' mentality and taught in a way that preserves professional dignity. This is exactly where Kostova becomes central (Kostova, 1999). In the literature review has been used her model to define transfer success as institutionalization and not mere implementation: practices succeed when they

become understood, accepted and taken for granted, moving beyond formal compliance. The three resistances maps closely onto Kostova's embeddedness dimensions: organizational embeddedness is threatened by the analog-digital misalignment (double work), social/cognitive embeddedness is threatened by missing justification and relational embeddedness is threatened when training style erodes respect and trust between teacher and learner.

The turning points in the thesis' findings reinforce this reading: ALPHA responds to backlash by shifting toward more structured diffusion building a core group of convinced and experienced users. They also strengthen follow-ups and accountability mechanisms. In more contexts, the second rollout is described as "Master Planning 2.0" signaling that the organization learned and redesigned the transfer process. This matters because it suggests that transfer success is not primarily a function of cultural distance, it is a function of whether the organization manages legitimacy-building as part of the transfer process.

To anticipate the predictable objection "culture clearly matters; literature review cites time-culture differences itself" it is possible to acknowledge it and then refine the thesis' argument. Yes, cultural norms shape interaction pacing (how quickly people move to decisions, how strictly they treat schedules, what counts as "on time"). But in ALPHA's case, culture appears to work mainly as a moderating condition, not the primary driver of transfer success. Put differently: the same clock-time rule set (time boxing, deadlines, pre-reads) does not succeed or fail because a country is "more Northern" or "more Southern" but it succeeds when it becomes legitimate and practically usable in the local workflow, that it's different for every subsidiaries. The data suggest four conditions that consistently tilt outcomes toward internalization rather than symbolic compliance:

- Actors feel a real need for relief from overload
- Leaders credibly model the practice rather than merely mandate it
- The routine integrates with existing infrastructures (calendars, meeting systems) instead of creating double work.
- Users are allowed to adapt non-core details without being treated as non-compliant.

The findings show examples of each of these conditions in practice. This suggests that cultural differences don't explain adoption on their own. They mainly make these mechanisms easier or harder to activate.

5.4. Translation, carriers and the politics of "how MP traveled"

The adoption trajectory in the findings looks far more like negotiated translation than template diffusion. This aligns strongly with the literature review's argument that MNCs are arenas of negotiation. These huge company are a fertile ground for practices to be interpreted, reworked and sometimes contested. MP is described during a lot of interviews as the HQ-sponsored practice with a strong symbolic connection to the CEO ("P.L.'s project... his baby"): he builded the method on his long-term personal commitment, he distributes it through repeated training waves and he start up a leader-first cascade. Both the beginning of the implementation and the diffusion in the

company research a top-down direction. In this sense, the CEO is portrayed less as a “boss who imposes rules” and more as a visible sponsor and role model who legitimizes the practice and pulls others into it through example. Headquarters does not only “introduce” MP but also governs and reinforces it via check-ins, accountability checks and even performance mechanisms in at least one setting where MP use is “part of my bonus evaluation.” Yet the practice does not travel as a uniform template: early training waves provoke explicit rejection (it will “never... ever” work for everybody), leading to a strategic redesign of diffusion. The implementation team increasingly relies on motivated early adopters and visible leader buy-in, intentionally restarting with people “who are really interested” to build a base of convinced users; adoption remains uneven, with pioneers and slower-moving units. This staged diffusion is not a minor operational detail: it is evidence of translation politics. It shows that HQ is learning that legitimacy cannot be commanded but it must be built through carriers and narratives; people need to perceive it fitting with their own. Selective appropriation becomes the dominant pathway to sustained use: interviewees explicitly describe not following every rule but “picking the points” they believe in, preserving core principles while adapting details to routines and contexts. In fact, when local actors flex their autonomy, practice theory and transfer research expect a blend: a hybrid practice that reflects headquarters' rationales alongside the constraints, power dynamics and professional identities of the locals. The symbolic and material form of MP: the black booklet, amplifies these dynamics. Introducing an analog tool in a “digital” era is described as a deliberate, noticeable shift that at least succeeded in making “everybody... talking about it.” Early adopters carrying the booklet are “few and highly visible,” and the tool briefly acquires a “status-like symbolism” before wider uptake increases. This symbolic aspect is important for analysis because it illustrates the role that MP has as an identity marker. It signal professionalism and discipline. The kind of adoption, called ceremonial or compliance-driven, that this characteristic of MP influence can be a strong base to complete the process of internalisation and make the transfer a success. Here, again, Kostova (Kostova, 1999) is useful: symbolic adoption may increase implementation rates without guaranteeing institutionalization.

5.5. Trade-offs, boundary conditions and what “success” should mean in an early-stage transfer

The third core finding forces a more mature and reasoned idea of success and it can maybe also be considered as the most important because it is a signal that master planning can convert coordination problems diffused in all the company into a more standardize routine that resembles the kind of temporal governance and clock-time discipline discussed by Reinecke and Ansari (2015).” The outcomes from where this idea comes from are clear in the interviews and participants described them directly:

- Meeting: faster, better prepared upfront, they are more outcome oriented
- Reliability: last-minute quitting has been described as not acceptable anymore, follow through of projects has been implemented and has continued on regular basis, people’s reliability has increased in general.
- Individual: the control over work has increased, the stress has decreased, the number of burnouts is lower and they are much less frequent, work-life balance has improved. Those are perfectly in line with studies showing that time-management interventions can improve people’s sense of control and work–life

balance, especially when the organization supports them (Green & Skinner, 2005).

However some persistent tensions are been registered, they are not incidental but more boundary conditions for institutionalization. They can be better described from Kostova's sense as structural obstacle to organizational embeddedness, so they are blocking the institutionalization. The most common and evident during the analysis is the compulsory use of two system, both MP and outlook. This is described as stressful and source of misalignment if they are not check together multiple time, illustrating an organizational embeddedness problem in Kostova's (Kostova, 1999) terms and the limits of time-management tools when organizational structures remain unchanged (Green & Skinner, 2005). The second tension is about the distribution of work. An interview pointed out that behind the structure more schematic and reliable, middle managers received "much more delegation". That can improve clarity, but it can also increase pressure and create a perception that this professionalization project is "paid for" by lower. A possible solution can be an adjustment of role expectations and work capacity. These trade-offs link to a bigger idea: different places and organizations have different "rules of the game" and different ways of dealing with time.

The findings also show limits to making time fully "standard." For some external partners, meeting time still follows a relational pace, so time-boxing does not work as expected ("the first 50 minutes... you don't reach the point... you have to wait... to finish his story"). In addition, when the context is uncertain, like in countries where there are often sudden shocks (e.g., currency devaluations), plans can quickly fall apart and people have to reschedule at the last minute. For example, from description of the Country Manager of Operations in Morocco, the "doing master planning for yourself" is described as very hard because it's very different from their everyday organization. To get used to this highly hierarchical environment they require more than others coaching and time to build self-organization. It reiterates the idea that culture plays a role of a moderator: even a strong temporal governance tool must be brokered and restructured to be translated across contexts, which is exactly what the literature calls ambitemporality.

Looking from a managerial point of view the most important highlight comes from the difference between the engineer behind institutionalization and intensification of enforcing a practice. To begin with, it's a matter of intention regarding the issue of legitimacy: the question "why" isn't something that should be opt out of, it's a necessity. Research confirms that people resist when the purpose isn't defined, while a clear purpose enhances commitment and internalization. Second, the training structure is very important as legitimacy mechanism: it is more efficient to structure it around the core principle and leave space for the learner to take his actions on polishing the minor details. Because if these are defined by strict rules the became obstacles to the correct assumption of the practice as routine. It doesn't mean the transfer needs to be soft but only centered on the most important principles. Third, the analog-digital interface must be governed: if Outlook remains the coordination backbone, either MP must be systematically integrated (through explicit norms about mirroring availability and commitments) or the double-work narrative will persist and pose a limit to institutionalization. Fourth, the example of credible carriers and staged diffusion is the engine of scaling. These should be prioritized instead of mass rollout because the findings show that "restarting with interested people" helped build a base of convinced users reducing opposition. Fifth, the risk of burnout must be marginalized as soon as

possible with precautions. Considering the risk for lower level manager. If the MP increases delegation, the organization must adjust priorities, capacity and individual workload. Moreover, strong CEO sponsorship accelerates diffusion but also raises the compliance risk. this is where ALPHA's case becomes especially interesting as a FF. if MP is used because it is "CEO's project" or because incentives demand it, the organization may achieve visible adoption without full institutionalization. This matches the literature review: family-controlled MNCs often work through relationships and long-term thinking, but they can also push hard for a few "core" practices to protect socioemotional wealth. When these expectations meet local realities in subsidiaries, tensions and pushback can emerge (Gómez-Mejía et al., 2011)

Finally the study's limitations. They follow logically from its strengths. By focusing on the early stage of implementation and interviewing senior managers with high information power, the study is stronger on how Master Planning is interpreted, governed and used to coordinate across units. But, at the same time it is weaker on long-term performance outcomes and day-to-day enactment at lower levels. This does not undermine the argument but it makes its scope clear. The thesis contributes by explaining how a time-related practice starts to institutionalize. It also search the why, in some cases, it remains primarily compliance-driven. Future research could build on this by extending the analysis over time (to see whether compliance groups inserted MP in their routines) and down the hierarchy (to examine how MP changes as it reaches roles with different levels of autonomy and scheduling discretion).

6 Conclusion

This research had the goal of exploring how a practice created at the headquarter, becomes meaningful and remain as a routine in all the countries of a multinational organization in the early phase of its rollout. Taking place in the first years of ALPHA's implementation of Master Planning (MP), the study focused on the crucial mechanisms that determine if the transfer to its subsidiaries will be a success.

Evidence suggests that MP is best conceptualized as a tool useful for temporal governance: a practice that tries to coordinate by making time commitments explicit and comparable across units. Interviewees portrayed a pre-MP baseline characterized by operational urgency, fragmented attention and a heavy routine of meetings that often resulted in weak ownership and unreliable follow-up. Defined the weaknesses of the company, MP had the very specific purpose of institutionalizing shared temporal rules, timeboxing and crystal clear "who-by-when" commitments. So coordination would be less at the mercy of improvisation and more defined and structured in prevision of contingencies.

This case also shows that internationalization and institutionalization are not necessarily identical. Adoption unfolded in a non-linear way in which the same practice was variously interpreted as helpful structure, unnecessary bureaucracy or top-down control. These divergent trajectories are best explained through legitimacy building. Opposition is grouped around three aspects of a legitimacy gap. First, practical legitimacy: MP might be perceived as 'double work' if it didn't correlate seamlessly in a digital infrastructure that was already controlling schedules and availability. Second, cognitive legitimacy: a prescription is not necessarily self-explanatory; so means-ends understanding is crucial and explanations need to be persuasively articulated to explain why MP was the appropriate solution. Third, identity legitimacy: when training focuses on minor and non essential rules some managers felt the program did not respect their professionalism, because it sounded to them shared with a 'school-like' tone. This made resistance stronger, even among people who agreed that better coordination was needed.

Such a lens of legitimacy makes it easier to understand culture in a more accurate manner than what has been described as "North-South." Of course during the studies has been found mentions of the differences of the culture of the distance countries in which the subsidiaries do their businesses. They cannot be neglected, including "how quickly meetings occur, what it means to be in compliance with something, how common rescheduling something is." However these factors alone cannot be used to define the success or the failure of MP, but they merely influence when it feels legitimate to apply MP. Its adoption was further embedded when it lowered people issues of overload, when leaders adopted it for personal use and when it was compatible with existing tools. Crucial is the possibility of change the non-core aspects and still not be considered "non-compliant" actors.

Importantly, the study also specifies what “success” means at the institutionalization stage. Where MP was internalized, it generated concrete benefits, especially for the employees life. Meetings were better prepared, ownership was clearer and reliability increased. Some managers also reported cognitive relief and lower stress. On the opposite side some boundaries conditions were highlighted: the most persistent through the whole study is the analog vs digital interface. Since calendars are still digital, a parallel commitment on paper system (MP) must be either tightly governed or redesigned, otherwise it will face a selective abandonment or result as extra work to employees. The second is related to where the work actually lands. More discipline at the top level means more delegation and the second level of the organization gets more work. Without more capacity and dedicated time, the lower level of managers risk to become the bottleneck. The last relates to scalability of the project: the quality of transfer depends on how credible the principles of training are; the more credible they are the less superficial the internalization becomes.

These findings generate one very important theoretical contribution: they show that cultural differences matter, but they are often not the main factor. What matters more is whether the practice feels meaningful to those who use it respecting the professional identity and fitting in the systems it needs to help.

The ALPHA context shown this further: how does ownership and leadership interact with transfer? Strong CEO sponsorship can accelerate the process of diffusion and signal strategic importance. However, at the same time visible adoption may spread faster than genuine buy-in, producing ‘compliance groups’ that show acceptance but persist in their old methodology underneath. In other words, leadership can powerfully carry a practice but cannot act as a substitute for embeddedness. The managerial lesson, then, is not “enforce MP harder” but rather the “be careful designing of institutionalization itself”

This study has limitations in line with the nature of this research because it is based on interview reports rather than observation over time, it concentrates on the executive team rather than other levels of organization, it takes institutionalization rather than performance outcomes over time into consideration. Future studies can include longitudinal studies to determine the likely results of institutionalization in the ‘compliance groups’ over time. In other words, determining whether taken for granted has been achieved in these groups. In addition, vertical studies may determine the impact of this practice over levels of organization differing in autonomy levels.

In general, the ALPHA example tells us that the value of Master Planning may lie in the ability to make expectations of reliability explicit and actionable in a geographically dispersed organization. The key to successful transfer, on the other hand, has less to do with the location to which the innovation is migrated and more to do with whether or not the innovation becomes legitimate, integrated and sustained.

Bibliography

- [1] T. Kostova, "Transnational transfer of strategic organizational practices: A contextual perspective," *Academy of Management Review*, vol. 24, no. 2, pp. 308–324, 1999.
- [2] T. Bjerregaard, M. S. Linneberg and J. Luring, "Practice transfer in MNCs: A process of tension and contestation," *Critical Perspectives on International Business*, vol. 12, no. 2, pp. 102–122, 2016.
- [3] D. Minbaeva, T. Pedersen, I. Björkman, C. F. Fey and H. J. Park, "MNC knowledge transfer, subsidiary absorptive capacity and HRM," *Journal of International Business Studies*, vol. 45, no. 1, pp. 38–51, 2014.
- [4] S. Ghoshal and C. A. Bartlett, "The Multinational Corporation as an Interorganizational Network," *Academy of Management Review*, vol. 15, no. 4, pp. 603–625, 1990.
- [5] M. J. Belizón, M. J. Morley, and P. Gunnigle, "Modes of integration of human resource management practices in multinationals," *Personnel Review*, vol. 45, no. 3, pp. 539–559, 2016.
- [6] R. V. Levine and A. Norenzayan, "The Pace of Life in 31 Countries," *Journal of Cross-Cultural Psychology*, vol. 30, no. 2, pp. 178–205, 1999.
- [7] J. Reinecke and S. Ansari, "When times collide: Temporal brokerage at the intersection of markets and developments," *Academy of Management Journal*, vol. 58, no. 2, pp. 618–648, 2015.
- [8] P. Green and D. Skinner, "Does time management training work? An evaluation," *International Journal of Training and Development*, vol. 9, no. 2, pp. 124–139, 2005.
- [9] W. J. Orlikowski and J. Yates, "It's About Time: Temporal Structuring in Organizations," *Organization Science*, vol. 13, no. 6, pp. 684–700, 2002.
- [10] P. Berrone, C. Cruz, and L. R. Gomez-Mejia, "Socioemotional wealth in family firms: Theoretical dimensions, assessment approaches, and agenda for future research," *Family Business Review*, vol. 25, no. 3, pp. 258–279, 2012.
- [11] L. R. Gomez-Mejia et al., "Preserving socioemotional wealth in family firms: Asset or liability?," *Administrative Science Quarterly*, vol. 56, no. 4, pp. 654–701,

2011.

- [12] F. Debellis, A. De Massis, A. M. Petruzzelli, F. Frattini, and M. Del Giudice, "Riding the waves of family firm internationalization: A systematic literature review, integrative framework, and future research agenda," *Journal of World Business*, vol. 55, no. 4, art. 101060, 2020.
- [13] I. Le Breton-Miller and D. Miller, "Agency vs. stewardship in public family firms: A social embeddedness reconciliation," *Entrepreneurship Theory and Practice*, vol. 33, no. 6, pp. 1169–1191, 2009.
- [14] T. Khanna and K. G. Palepu, "Why Focused Strategies May Be Wrong for Emerging Markets," *Harvard Business Review*, vol. 75, no. 4, pp. 41–51, 1997.
- [15] K. M. Eisenhardt, "Building theories from case study research," *Academy of Management Review*, vol. 14, no. 4, pp. 532–550, 1989.
- [16] R. K. Yin, *Case Study Research: Design and Methods*, 5th ed. Thousand Oaks, CA, USA: SAGE Publications, 2014.
- [17] B. Flyvbjerg, "Five misunderstandings about case-study research," *Qualitative Inquiry*, vol. 12, no. 2, pp. 219–245, 2006.
- [18] N. Siggelkow, "Persuasion with case studies," *Academy of Management Journal*, vol. 50, no. 1, pp. 20–24, 2007.
- [19] K. Malterud, V. D. Siersma, and A. D. Guassora, "Sample Size in Qualitative Interview Studies: Guided by Information Power," *Qualitative Health Research*, vol. 26, no. 13, pp. 1753–1760, 2016.
- [20] S. M. Ansari, P. C. Fiss, and E. J. Zajac, "Made to Fit: How Practices Vary as They Diffuse," *Academy of Management Review*, vol. 35, no. 1, pp. 67–92, 2010.
- [21] K. G. Corley and D. A. Gioia, "Building Theory about Theory Building: What Constitutes a Theoretical Contribution?," *Academy of Management Review*, vol. 36, no. 1, pp. 12–32, 2011.

A Appendix A - Interview Protocol

This appendix reports a set of thematic blocks that could represent the questions used during the semi-structured interviews. Interviewers adapted the sequence and depth of questions depending on the interviewee's role, experience and emergent insights. The structure ensures alignment with the study's conceptual framework and supports transparency and replicability.

A.1. Master Interview Question Bank

- **Warm-up & Role Context**
 - What is your current role and scope of responsibility?
 - How does Master Planning (MP) intersect with your day-to-day work?
 - When did you first get exposed to MP?
- **Defining the Practice & Objectives**
 - In your own words, what is “Master Planning” here?
 - What problem(s) was MP originally meant to solve?
 - Which routines or artifacts (cadence, templates, pre-reads) are essential to MP?
 - What would “good” look like for MP after 6–12 months?
- **Practice Transfer HQ → Subsidiaries / Embeddedness**
 - How was MP introduced to your unit (who, when, through what steps)?
 - What elements were standardized vs. locally adapted?
 - What support (training, coaching, tools) made a real difference?
 - Which parts of MP travel well across sites and which don't? Why?
- **Time Culture & Temporal Structuring**
 - How did MP change how you plan your time (weekly rhythm, work-life)?
 - What meeting discipline rules actually stick (prep, agenda, timings)?
 - Where do you see “clock-time” vs. “event-time” tensions in your work?
 - Do you have explicit “who/by-when” norms? How are deadlines enforced?
 - What do people stop doing (or do less) thanks to MP?
- **Change Management: Levers, Resistance, Workload**
 - What resistance did you encounter and from whom?
 - Which incentives (formal or informal) help adoption?
 - Did workload shift across roles (e.g., increased delegation to middle managers)?

- What training or onboarding formats worked best/worst?
- **Family Firm Dynamics / SEW**
 - How do family values or identity show up in decisions around MP?
 - Where do “professionalization/merit” and “family logic” reinforce or clash?
 - How does leadership signal boundaries (after-hours, weekends) around time use?
 - Do social ties or stewardship norms help or hinder MP adoption?
- **North–South Dynamics / Institutions & Local Context**
 - What volatility or institutional constraints shape planning in your environment?
 - How does MP help or hurt in high-uncertainty contexts?
 - Which adaptations were necessary in North-Latin America / Africa vs. Europe?
 - How are “shared deadlines” balanced with local contingencies and slack?
- **Operational Routines (Artifacts, Metrics, Execution)**
 - Walk me through a recent MP cycle (inputs → decision → follow-up).
 - What “quality bar” do you expect for pre-reads? Who prepares them, by when?
 - Which templates are actually used? Which ones do people bypass?
 - What metrics (reliability, meeting effectiveness, lead times) do you track?
 - How do decisions taken in MP cascade into execution and learning loops?
- **Outcomes, Trade-offs, Creativity**
 - Where has MP improved reliability or outcomes most clearly?
 - Any unintended consequences (bureaucracy, slower speed, reduced creativity)?
 - How do you keep space for opportunistic ideas within a structured plan?
- **Governance & Organizational Structure**
 - Does the current structure (span of control, regions, support functions) enable MP?
 - What roles are missing (PMO, facilitators, analysts) to sustain the routine?
 - Where do “kingdoms” or silos still block harmonization?
- **People & Capability Building**
 - Which skills do managers need to run MP well and which skills are enhanced by it?
 - What onboarding would help a new manager adopt MP?
 - How do you coach low-prep or chronic unorganized teams into cadence?

- **Cross-Site Consistency & Learning**

- How do you compare maturity across sites/regions? What explains differences?
- How do you capture and spread local innovations without losing standardization?

- **Closing & Recommendations**

- If you had to keep only three MP rules, which would they be and why?
- What advice would you give to a site starting MP next month?
- What single change would most improve MP's impact here?

B Appendix B – Problem, Mechanism and Evidence Tables for Master Planning

This appendix includes two tables that support the main results of the thesis on Master Planning (MP). The goal is to give the reader a clear overview of what interviewees described as the main problems before MP, what MP introduced to address them, and which interview quotes illustrate these points.

Each row follows the same structure. The first column summarizes a recurring issue mentioned by participants (for example: too many meetings, poor follow-up, unclear responsibilities or unrealistic deadlines). The second column describes the MP response or mechanism linked to that issue (for example: time-boxed meetings, agendas and pre-reads, clearer ownership or “who does what by when” action items). The third column provides short quotations from the interviews to show the empirical basis behind the summary.

These tables are not meant to claim that MP automatically “solves” every problem. Instead, they show how MP is experienced as a way to improve coordination by making time expectations, responsibilities, and follow-up more explicit. They also capture important conditions that affect adoption, such as the role of leaders in modelling the practice and the risk that MP becomes a compliance exercise rather than a real change in routines.

For readability, the material is split into two parts (Tables B.1 and B.2). Together, they offer a compact reference that complements the more detailed narrative in the Findings and Discussion chapters.

B.1 - Table 1

Problem (pre-MP)	MP response /	Illustrative interview quotes
------------------	---------------	-------------------------------

	mechanism	
“Firefighting mentality” Little protected time for planning	Creates protected planning time and a time- management cadence (planning + review) making thinking time legitimate	<i>“We have very much a firefighter mentality... you need... time out of your daily operation... to reserve time for thinking...”</i> - Senior manager
Meeting overload Constant topic switching	Meeting discipline: time- boxing + fewer, more focused meetings. Preparation becomes expected	<i>“There was like an inflation of meetings... they jumped just from one meeting to the other; they were completely unprepared...”</i> - Senior manager
Meetings drift Lack closure Weak outcomes	Structured meetings with agenda, minutes, actions and follow-up (decision/output orientation)	<i>“Our management meetings... are now much more structured... clear agenda... actions and follow up... with who, by when...”</i> - Managing Director, Central/Eastern Europe
Weak follow-through Commitments scattered across email/notes	Centralizes commitments in a shared written system (Master Planner), enabling consistent follow-up.	<i>Before: “Before MP I was only using Outlook and a notebook...”</i> - HR Director, Latin America <i>After: “Since I have all written down, follow-up with my team is very easy... I am not forgetting anything...”</i> - HR Director, Latin America
Over-commitment Unrealistic delivery promises	Forces realistic planning and explicit commitments. Supports reliability in external/internal promises.	<i>“You cannot do everything in two days...”</i> - Head of Sales, Europe
Low reliability toward customers due to poor planning capacity	Improves reliability through clearer commitments and managing expectations	<i>“So you can create reliability with it...”</i> - Head of Sales, Europe

B.2 - Table 2

Problem (pre-MP)	MP response / mechanism	Illustrative interview quotes
------------------	----------------------------	-------------------------------

Risk of being framed as “extra work” without leadership	Leadership-first cascade: leaders adopt first to legitimize preparation time and routines.	<i>“We roll it out from the top, top down... we only take on new teams when their manager is a proficient user...”</i> - Master Planning trainer
Habits fade under pressure People revert to old routines	Reinforcement/monitoring mechanisms to keep MP visible and normalize the routine.	<i>“It’s a top-down thing... ‘show me your master planning’... look some days forward... push, push, push...”</i> - HR Director, Latin America
Resistance due to unclear personal value (“why should I do this?”)	Builds legitimacy by linking MP to lived pain points (overload/too many meetings) and making benefits explicit.	<i>“As long as the people don’t understand that there is an added value for them, they are not on board.”</i> - Global Key Account Manager
Cognitive overload and stress Work-life boundary erosion	Provides cognitive relief by externalizing tasks/commitments and strengthening boundaries.	<i>“I want you to free up your mind... there are too many meetings... first time somebody is telling me I must work within eight hours.”</i> - Global Key Account Manager
Risk of purely compliance-driven use (box-ticking)	Encourages internalization by emphasizing behavior change + outcomes, not just “having the book filled”	<i>“If you use a Master Plan just to say, ‘Hey, I’m filling it out... it’s a part of my bonus...’ and then nothing changes... it’s not going to be effective.”</i> - Director of Procurement, North America
Reduce digital acceleration Force deliberation and discipline	Uses the analog tool as a deliberate disruption to slow down and enforce discipline.	<i>“What would be more drastic and disruptive than coming with paper?”</i> - Regional Head of Finance/IT, Western Europe

Acknowledgments

Penso a questo momento con gioia e, allo stesso tempo, con malinconia: è una transizione nella mia vita che non riguarda solo la carriera accademica, ma tocca ogni suo aspetto. Porta con sé luoghi, persone ed esperienze nuove, ma inevitabilmente ne lascia anche indietro altrettante. È così che mi sento e, mentre scrivo questi ringraziamenti, questi sentimenti si amplificano ripensando a tutte le persone che hanno fatto parte della mia vita durante il periodo universitario. Questi ringraziamenti rispecchieranno la mia tendenza a essere sintetico e la mia scarsa capacità di scrittura; per questo vi chiedo di non soffermarvi troppo sulla forma. Quello che segue non è pensato per essere perfetto, né “bello” nel modo in cui si intende di solito: è scritto di puro istinto, con il cuore in mano, in un momento in cui sento tutto più forte del normale. Se le frasi a volte non sono impeccabili, è perché sto cercando di mettere su carta qualcosa che, per me, conta davvero e non faccio molto spesso.

Voglio partire dalla categoria più numerosa e più presente in questo periodo: i miei amici. Siete tanti, non per superficialità o casualità, ma perché ne ho bisogno. Ho bisogno di voi per confrontarmi, discutere, ridere, staccare la testa quando serve, ragionare, scherzare e ritrovare motivazione quando sono giù. Ognuno di voi ha un ruolo nella mia vita e vi voglio bene. In questi cinque anni mi avete sostenuto e aiutato: avrei fatto molta più fatica senza di voi. Non farò nomi solo perché rischierei di dimenticare qualcuno, e non voglio. Siete tutti davvero importanti, anche se in modi diversi. Spero di essere sempre circondato da persone belle come voi in questo periodo della mia vita. Grazie, amici.

Ora vorrei passare alla famiglia, la mia grande sicurezza in questi anni così movimentati della mia crescita personale. Ringrazio tutti i miei zii e i miei cugini: ci vediamo sempre troppo poco, ma il legame che abbiamo mi riempie di gioia e mi ricorda che, quando stiamo insieme, stiamo bene e la vita è più bella. Grazie, perché i momenti con voi sono sempre felici e perché mi fate sentire, ogni volta, che posso contare su di voi.

Grazie ai nonni: Rossano, Francesca, Luciana e Mario. Siete le colonne della famiglia su cui tutti noi ci appoggiamo. Grazie, perché siete le persone più dolci che abbia mai conosciuto. L'amore che mi regalate, incondizionatamente, è immenso e mi sostiene in ogni momento della mia vita, sia nei periodi difficili sia in quelli sereni.

Grazie, Elisa. Sei probabilmente la persona più simile a me che io conosca, pur avendo, in alcuni aspetti, caratteristiche completamente opposte alle mie. Forse è proprio per questo che riusciamo sempre a capirci e a confrontarci, tra scherzi e litigi, come è giusto che sia tra fratello e sorella. Grazie per starmi vicino e per volermi bene.

Per ultimi, vorrei ringraziare i miei genitori: Barbara e Davide. Senza di voi non avrei fatto nulla. Grazie per avermi cresciuto come sono oggi, per avermi educato, per avermi insegnato a vivere e per aver creduto sempre in me, nonostante le mille preoccupazioni. Grazie per avermi permesso questo percorso, che non tutti hanno la possibilità di

intraprendere, e per avermi dato le opportunità che un ragazzo come me possa avere. Vi amo.

