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Abstract

Most cross-border organizational practice transfer involves implementation challenges, yet key literature in this field largely overlooks the mediating role of the transfer coalition, which serves as a 'bridge' between headquarters (HQ) and subsidiaries in transferring an organizational practice. By exploring an in-depth case study of a top-tier professional service firm, this study contributes to the literature on cross-border HRM practice transfer. We show that the transfer coalition displayed activities that translated into two separate managerial roles – transfer leadership and control – that were practiced with quite different levels of commitment by different members and impacted the successful management of the transfer process. We propose two distinctive transfer coalition archetypes – the entrepreneurial and the ceremonial type – where the leadership and control roles were practiced quite differently and reached different levels of organizational practice adoption. Furthermore, we suggest practical implications for HR professionals in order to improve global leadership and control competence.

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Introduction

Over the past decade, there has been growing interest in understanding how organizational practices, such as human resource management practices or work systems, are transferred within a transnational corporation (TNC) (Kostova and Roth, 2002; Gamble, 2003; Jensen and Szulanski, 2004; Saka, 2004; Ferner et al., 2005; Geppert and Matten, 2006; Morgan and Kristensen, 2006; Tempel et al., 2006; Edwards et al., 2007; Glover and Wilkinson, 2007; Gamble, 2010; Sayım, 2010; Fenton-O'Creevy et al., 2011; Sayim, 2011; Vo and Stanton, 2011). Especially for TNCs that show a high degree of interdependency among subsidiaries and between headquarters-subsidiary relations (Bartlett and Ghoshal, 1989) organizational practice transfer is a critical capability. With growing global integration that 'facilitates the coordination and integration of the firm's resources and capabilities worldwide' (Doz et al., 1981: 64) the ability to jointly engage across organizational units in the creation, implementation, and internalization of organizational practices becomes a key competitive advantage of a TNC.

Much of the literature on organizational practice transfer across regions and countries has been analyzed especially from a macro perspective by drawing on differences in institutional conditions that facilitate or obstruct the implementation of organizational practices (Beechler and Yang, 1994; Edwards et al., 2005; Ferner et al., 2005; Geppert and Matten, 2006; Björkman et al., 2007). What has been largely overlooked is the mediating role of the transfer coalition, the group of people 'in charge of' practice transfer at the subsidiary. They serve as a 'bridge' between headquarters (HQ) and subsidiary, have discretion on whether to transfer a practice, and have the role of 'selling' it to employees in the subsidiary (Kostova, 1999: 317). Yet only sparse attention has been paid to how managers of the transfer coalition actually lead and control the transfer of an organizational practice by interacting with local managers in their subsidiary. Implicitly, it is assumed that once the coalition has decided to transfer, the transfer itself will be unproblematic. Furthermore, the transfer coalition is apparently seen as a homogeneous group operating as a unitary actor. Specifically, what is missing is a clearer picture how the transfer coalition plays this bridging role between HQ and subsidiaries in organizational practice transfer. This gap is particularly important to address for international human resource management because, as Ferner et al. (2005) state, existing literature has widely neglected the impact of conflicts and the contested nature of HRM practice transfer. The transfer coalition concept offers a missing explanatory link why and under what conditions organizational practice transfer sometimes fails.

We address this gap by examining managerial practices of the transfer coalition within a top-tier transnational professional service firm (PSF). More specifically, we ask how leadership and control played out in the transfer of organizational practices. To investigate this question we used a qualitative research approach that explores the transfer of a centrally developed business development campaign from regional headquarters to local subsidiaries in two European countries within a transnational PSF. Transnational PSFs, such as accounting conglomerates or law firms, are a particularly interesting setting for our study. They are today among the largest and most complex companies in the world in terms of number of geographical locations and size (Greenwood et al., 2006: 230), while the firms' 'multiplex' structure (Greenwood et al., 2010) allows them to engage in complex, cross-border transactions and deliver globally integrated services (Segal-Horn and Dean, 2009). The transfer coalitions in these firms are therefore widely distributed across different locations, offices, and service lines within one national subsidiary.

This study makes two important contributions to the literature on cross-border practice transfer. First, it shows that the transfer coalition acted far from a homogeneous group and displayed activities that translated into two distinct roles – transfer leadership and control – that were practiced with quite different levels of commitment by different members and impacted the successful management of the transfer process. Based on our empirical study, we propose two distinctive transfer coalition archetypes – the entrepreneurial and the ceremonial type – that practiced the leadership and control roles quite differently and reached different levels of organizational practice adoption. Contrary to existing accounts in the HRM literature, the transfer coalition archetypes with their enabling or inhibiting mechanisms offer an alternative explanation for HRM practice adoption. Second, our findings have important implications for HR practitioners. HR managers should become aware of the critical role the transfer coalition plays in organizational practice adoption and should make managers sensitive to the subtle, often hard to observe leadership and control practices. Drawing on our findings, what appears to be a successful practice adoption from HQ perspective may sometimes rather be an orchestrated façade leading to pseudo-practices lacking substance in handling real organizational issues. In addition, we propose some measures HR professionals may apply to improve global leadership and control competence.

The paper is structured as follows: We first present the theoretical orientation and frame the question of leadership and control in organizational practice transfer between HQs and subsidiaries within a TNC. We then empirically investigate how leadership and control actually played out in a centrally created business development campaign in a transnational

PSF. Furthermore, we discuss our findings with respect to theory development of practice transfer within TNCs. Finally, we outline some limitations of our study and propose implications for HR professionals.

Theoretical Orientation

Much of the literature on organizational practice transfer across regions and countries has been analyzed largely from a macro perspective by drawing on differences in institutional conditions that facilitate or obstruct the implementation of organizational practices (Beechler and Yang, 1994; Edwards et al., 2005; Ferner et al., 2005; Geppert and Matten, 2006; Björkman et al., 2007). These studies tend to focus attention on how stable social patterns across different countries impact the adoption of organizational practices. For instance, Kostova and Roth (2002) use institutional distance measured by broad institutional country profiles to operationalize institutional transfer barriers. Recent work has examined the role of agency in organizational practice transfer. However this is mostly limited to one individual taking decisions on whether to implement a practice from HQs on behalf of the entire subsidiary (Ferner et al., 2005; Tempel and Walgenbach, 2012). An exception is Kostova (1999), who broadens the group of actors to what she calls the *transfer coalition*, the group of people 'in charge of' practice transfer at the subsidiary. These serve as a 'bridge' between HQ and subsidiary, have discretion on whether to transfer a practice, and have the role of 'selling' it to employees in the subsidiary (Kostova, 1999: 317). Thus, members of the transfer coalition are 'key players' (Kostova, 1999: 312) for local-level advocacy of a new organizational practice such as subsidiary managers or country product managers who are expected to actively communicate the rationale of the new organizational practice to local-level constituencies and monitor its implementation. Since the transfer coalition is expected to champion the new organizational practice by translating the opportunities, purpose, and actions into the language and meaning system of local constituencies and reflect upon its performance, it becomes a mediator between the efforts made by HQ to transfer an organizational practice and the degree of implementation and internalization by the recipient local subsidiary.

Despite these theoretical advances, our current understanding of what these managers involved in the transfer coalition actually do and how they interact with local managers in their subsidiary to transfer an organizational practice remains incomplete. This relative neglect of managerial practice is what prompted our research, which focuses on the role of leadership and control in organizational practice transfer as exercised by members of the transfer coalition. Leadership and control are two sides of the same coin: while leadership gives direction, creates alignment, and builds commitment, control involves the active feedback facilitating and encouraging reflections on the success or failure of an organizational practice transfer. We suggest that both leadership and control are social practices that define a social reality and, like other social phenomena, are socially constructed in interaction (Berger and Luckmann, 1966).

Recent work on leadership proposes a sensemaking / sensegiving perspective as a useful approach for addressing the mobilization of organizational members through the management of meaning (e.g., Smircich and Morgan, 1982; Maitlis and Christianson, 2014). As Denis et al. (2012) point out in their extensive review, leadership is produced through social interaction in which leadership roles are spread across different levels of the organization, ranging from HQ functions, to subsidiary and local functional managers. This type of shared or joint leadership is common in PSFs where multiple actors assume multiple leadership functions and roles over the period of a project (Alvesson, 1995; Mintzberg, 1998). Leadership as the management of meaning influences the context in which organizational practice transfer takes place in such a way that subsidiary managers have a reference point for their own sensemaking of the situation (Smircich and Morgan, 1982). Sensemaking is ‘the ongoing retrospective development of plausible images that rationalize’ (Weick et al., 2005: 409) organizational practices and therefore frame the experience of organizational members. One way of framing or reframing experience is done by persuasion. For instance, Faulconbridge (2008) found for the case of PSFs that the ability displayed by managing partners to win acceptance for a practice among local partners in a subsidiary was ‘gentle persuasion’ (ibid.: 205), which impacted the mode of practice transfer. Sensemaking becomes more challenging, however, when members are confronted with ‘a disconfirmation of an existing interpretative scheme’ (Gioia and Chittipeddi, 1991), which leads to a breakdown in sensemaking (Weick, 1993). That is when the focus of attention within a stream of experience and the related interpretations has to some extent become meaningless. Effective leadership attempts to restore coherence of meaning and action.

While sensemaking is an emergent result of social interactions, appointed leaders of HQs or subsidiaries are deliberately ‘concerned with the process of attempting to influence the sensemaking and meaning construction of others toward a preferred redefinition of organizational reality’ (Gioia and Chittipeddi, 1991: 442). Leadership as *sensegiving* defines a social reality and this implies power inequalities between actors within the organization. Sensegiving implies that leaders attempt to gain a position of interpretive dominance by imposing ‘their preferred psychological order onto nonbelievers’ (Meindl et al., 1994: 291). The concept of interpretive dominance helps to bridge the gap between leadership as meaning creation and leadership as a power-driven process. The systemic incorporation of power into organizational practice transfer research is reflected in a recent article by Ferner et al. (2012). Their theoretical argument suggests that country managers draw on a number of power resources used to challenge or implement an organizational practice from HQ. In particular, country managers engage in sensegiving by emphasizing or concealing 'normative/cognitive discrepancies provoked by the transfer of a practice or by mobilizing appropriate legitimatory discourses within the micro-institutional sphere of the MNC' (p. 178). Yet, this claim on the part of leadership to define social reality and the daily experience of followers often creates powerful tensions. Critical leadership studies have pointed out that leaders who overly demand obedience and compliance may trigger dysfunctional side effects as organizational members either rebel against these constraints or are 'systematically stupidified' (Alvesson and Spicer, 2013: 189).

Research in management control suggests that firms entertain very different types of control systems for enhancing the organization's ability to confirm, challenge, or reject an existing course of action. Management control systems typically include 'an apparatus for specifying, monitoring and evaluating individual and collective action. It focuses worker behaviour, output and/or the minds of the employees' (Alvesson and Kärreman, 2004: 424). Following previous research (Ouchi, 1979; Sharma, 1997), we argue that these systems of organized feedback take on multiple forms or mechanisms and are used by members of the transfer coalition to monitor the successful implementation of a new organizational practice. First, feedback is exercised through *technocratic control* based on close personal surveillance and formal rules of behavior. This form of control implies a legitimate authority structure in which supervisors actively give feedback to their subordinates and have the right to intervene, by directing the actions of subordinates, if common expectations, rules and routines are violated. What has often been overlooked in existing studies on technocratic modes of control is the useful distinction between espoused and practiced forms of control (Alvesson and Kärreman, 2004).

A second mechanism is *ideological control* based on dominant beliefs and values. Managers seek to enact and impose a particular form of organizational experience on others. This 'cultural control' (Jaeger and Baliga, 1985), conveyed through rituals, symbols, narratives, and ceremonies, facilitates collective sensemaking, i.e. through processes of enculturation individual sensemaking becomes rooted in shared traditions expressed in common values and beliefs (Sackman, 1992). While some of these dominant norms are cultivated within the firm, others originate from outside. Especially in the context of PSFs, professional beliefs, values, and skills are enforced to a great extent by professions and their respective associations and not by individual firms, through a code of ethics and professional credentials (Sharma, 1997; Freidson, 2001; Greenwood et al., 2002).

A third mechanism is *client control,* which is somehow specific to PSFs, but increasingly plays a role in other industries as well with customers praised as ‘lead users’ (von Hippel, 1986) or ‘co-creators’ (Nikolova, 2012). Clients are co-producers in the production of professional services and the client firm is usually integrated into PSF activities by sending members to joint project teams and taking an active role in steering committees overseeing professional project work (Sharma, 1997; Reihlen and Nikolova, 2010; Nikolova, 2012). Via these organizational means, clients are given an active voice in the negotiation of meanings, which allows them to convey preferences and provide feedback on how organizational practices are interpreted for serving specific needs of their firms, thereby also creating some commitment of professionals towards their clients’ objectives (Kinnie and Swart, 2012).

A fourth mechanism is *self-control*, which is the ability of reflective managers to regulate their own behavior toward desirable ends (Sharma, 1997). Self-control plays an important role in professions whose members generally enjoy greater degrees of autonomy (Mintzberg, 1979), expect to be motivated more by intrinsic than extrinsic rewards (Osterloh and Frey, 2000), and demonstrate greater pride in their work, and a calling to serve the public (Sharma, 1997; Freidson, 2001). As Sharma (1997) argues, close monitoring and technocratic control instruments designed to create performance transparency can produce counterproductive behavior, as ‘those checks on agents’ opportunism’ (p. 778) undermine intrinsic motivation.

Some of the above mechanisms have been subject to empirical research in practice transfer in TNCs. Björkmann and Lervik (2007), for instance, see normative control mechanisms, which they call *interaction ties*, as one factor facilitating practice transfer. This is consistent with Myloni et al. (2007), who found that while both formal and informal control mechanisms were positively related to transfer success, informal control had a more effective impact on transfer success (also see Prahalad and Doz, 1981; Ferner, 2000).

The picture that emerges from this brief discussion shows that leadership and control has received intensive treatment in general and has advanced discussions about how these roles are exercised in managing MNCs. However, what is still widely unexplored is how these managerial practices motivate, translate, and monitor organizational practice transfer, which is the focus of our study.

Context and Methods

Site

A case study investigating the transfer of a new practice was conducted at a transnational PSF; to protect its anonymity we refer to it as The Firm. Like most transnational PSFs, The Firm has a history of formerly independent national companies that have joined a global network. This distinguishes it from the structure of a globally integrated firm (i.e. 'one-firm firm' (Maister, 1985)) that had developed organically from its center and increasingly extended geographically (Cooper et al., 2000). Its early core business was gradually complemented with know-how in a range of further advisory services, enabling it to offer multidisciplinary solutions that are divided into four divisions, that are called 'service lines' here. The Firm is one of the top-tier firms in its industry with operations in most countries around the world and ranks alongside some of the largest companies in terms of number of locations and employees. It is organized along multiple dimensions, such as geographic location, service lines, and industry-sector specialization.

The Firm used to be a closely integrated network of independent national member firms (henceforth called 'subsidiaries' for consistency with the practice transfer literature) where many aspects of its operations were coordinated internationally. Each subsidiary typically consists of several offices located in the major cities of the country to provide proximity to clients. Each office is led by a partner assuming a role we refer to as the Office Managing Partner (OMP)[1] here. Originally, subsidiaries retained considerable autonomy in many respects, and this autonomy extended to the individual partners in the subsidiaries. Like most PSFs (Greenwood and Empson, 2003), The Firm is organized as a partnership where partners jointly own the company and at the same time manage its day-to-day operations such as acquiring new business and overseeing the delivery of client projects. Hierarchically one level down from partners, managers do not have ownership stakes in the firm, but conduct most of the day-to-day management of service delivery on client projects on behalf of the partners. The more senior managers also become involved in business development activities. In The Firm, partners originally not only had a say on all matters concerning the firm, they also had considerable discretion in how to go about their immediate business in areas such as business development and service delivery. However, the historically developed structures were perceived as inadequate for serving the largest global clients. Accordingly, the decision was tak-

[1] To be precise, there are also further relevant leadership roles at the office level such as office-level leaders of the four service lines, but for improving readability we will also refer to them all as Office Managing Partners.

en to integrate subsidiaries in Europe much more closely into a regional body (we henceforth call this body 'AREA', referring to the total of all subsidiaries in Europe plus the new regional headquarters that have taken over control of these subsidiaries) for delivering globally consistent services across multiple locations. When The Firm launches a project for a client with subsidiaries across several countries, it sets up an international client project team with sub-teams in each of the countries where the client has subsidiaries that need to be served as part of this project. The main arguments put forward in favor of AREA integration therefore included the need to mirror the globally integrated structure of clients and offer seamless and consistent global services for large multinational client firms. Advocates of the AREA coined the notion of 'control' to frame this new more centralized structure positively and display it as necessary to serve global clients. This enabled leaders of international client project teams to enforce internationally consistent compliance with client agreements. In so doing they obtained 'control' over the geographically distributed local sub-teams of a client project team. AREA integration brought about changes in the governance of The Firm taking it from a collegial ('partnership') approach to more managerial ('corporate') governance[2]. While The Firm remains a partnership, strategic decisions are now made by a body of executives (referred to here as the 'AREA leadership team') established at the new regional headquarters. These headquarters exercise control over subsidiaries, and partners have obtained in return an ownership stake in the AREA. This has led to a range of changes in structures and systems. Service lines as well as internal functions such as business development, HR, and finance have been organized at AREA level, i.e. each with a leader and some staff at headquarters and consistent reporting lines from the subsidiaries. So also a business development leader and team were established in the headquarters with the authority to develop marketing collateral and to send it to partners in the subsidiaries for distribution to clients. This far-reaching integration that entailed significant changes in organizational practices made this specific firm particularly well-suited for our study among its competitors.

Sampling and Data Collection

To gain insights into the role of leadership and control during processes of global integration in a transnational PSF, we decided on a single, unique case study of a top-tier transnational PSF enabling us to investigate in depth the mechanisms of practice transfer within the context of global integration (Eisenhardt, 1989; Yin, 2003). We studied accounts of how new business development practices from headquarters were transferred and how partners and

[2] To protect the anonymity of The Firm, key descriptions have to remain vague.

managers in two subsidiaries interpreted and reacted to this transfer. Thus the case study method, which involves tracing processes in their natural contexts, appeared most appropriate and this is indeed regaining prominence in international business research (Birkinshaw et al., 2011).

Following theoretical sampling (Glaser and Strauss, 1967), we incorporated different instances of the global integration phenomenon to find variations in the data and identify potential contingencies that might explain emerging patterns of action. We investigated one Western and one Eastern European subsidiary as 'embedded units of analysis' (Yin, 2003) within The Firm. The Western European subsidiary is located in one of the largest countries (by population) and one of the strongest nations economically (in terms of GDP) in Western Europe while the Eastern European firm is located in a medium-sized country (by population) and an economically stronger nation (in terms of GDP) in Eastern Europe. The Western European subsidiary is about 100 years old while the Eastern European subsidiary was founded in the early 1990s. The Western European subsidiary is led by about 500-700 partners, the Eastern European one by 40-60 partners. Our assumption was that the AREA integration might be perceived quite differently in a smaller Eastern European subsidiary than it was in a large, long-established Western European one. Also, in the Western European subsidiary, interviewees came from seven different offices, varying in relative size from small/medium to large and ranging between 2 and 150 partners per office. In the Eastern European subsidiary, all interviewees came from the office in the country's capital, where 93% of employees are located, making it comparable in size to the large offices in the Western European subsidiary. The partners and managers' main specialization was in one service line. So studying the phenomenon across the various service lines of The Firm provided additional opportunities for variation within the two regional locations, as was the case with interviewing both partners and managers.

The *case study* involved multiple data sources including interviews and company documents. Following naturalistic inquiry – according to which researchers should be familiar with the culture of those organizations they are studying – we used an embedded investigator approach (e.g., Denzin, 1971; Hammersley and Atkinson, 1983). One of the researchers had been working for The Firm for many years, toward the end in a managerial position, gaining through this a deep appreciation of the organizational context of our study. This not only helped in gaining access to interviewees and increased the trustworthiness of our data sources, but also greatly helped in interpreting what partners and managers were doing and why they were carrying out those actions we observed in our data.

Primary data were collected through interviews with partners and managers (seven partners and five managers in the Eastern European subsidiary, 12 partners and six managers in the Western European subsidiary; in each country there was one female interviewee; in the Eastern European firm, two partners had less than five years partner tenure, four between five and 15 years and one more than 15 years; in the Western European firm, four partners had less than five years tenure, five between five and 15 years and three more than 15 years; see Table 1 for more details). Except for one interview that was conducted by telephone, they were all conducted face-to-face in the respective interviewee's office; thus we travelled to five out of the six Western European offices and to the one Eastern European office. The interviews were conducted between 20 and 29 months after the establishment of the AREA headquarters (referred to here as 'Day One'). The first 12 pilot interviews were unstructured and short (about 15 minutes each) and were conducted to explore and assess the scope and focus of our study on the given topic area. They basically consisted of just one open question ('What have been the main changes generated by AREA integration in your day-to-day work?'). The following 30 in-depth interviews lasted between 45 and 90 minutes each. They were semi-structured, allowing the interviewees considerable opportunity to describe events and issues from their point of view and to emphasize what they saw as important (Bryman and Bell, 2011). The interviews focused on partners'/managers' reflections on their experience with AREA integration and the main changes it had brought in their practical work. The purpose of the study was presented to interviewees as seeking to understand how AREA integration had impacted the day-to-day operations of partners and managers in the organization. Interviews in the Western European subsidiary were conducted in the country's national language and direct quotations used here were translated into English. Interviews in the Eastern European firm were conducted in English and quoted as is. Coding for all interviews was done using English-language codes.

Table 1: List of Interviewees Main Round

Code	Country	Service Line	Rank	Gender	Office*	Partner Tenure
E S1 Mgr 1	Eastern	S1	Manager	M	E Office 1 (L)	-
E S1 Ptr 1	Eastern	S1	Partner	F	E Office 1 (L)	5-15
E S1 Ptr 2	Eastern	S1	Partner	M	E Office 1 (L)	<5
E S2 Mgr 1	Eastern	S2	Manager	M	E Office 1 (L)	-
E S2 Mgr 2	Eastern	S2	Manager	M	E Office 1 (L)	-
E S2 Ptr 1	Eastern	S2	Partner	M	E Office 1 (L)	<5
E S2 Ptr 2	Eastern	S2	Partner	M	E Office 1 (L)	>15
E S3 Ptr 2	Eastern	S3	Partner	M	E Office 1 (L)	5-15
E S3 Ptr 2	Eastern	S3	Partner	M	E Office 1 (L)	5-15
E S4 Mgr 1	Eastern	S4	Manager	M	E Office 1 (L)	-
E S4 Mgr 2	Eastern	S4	Manager	M	E Office 1 (L)	-
E S4 Ptr 1	Eastern	S4	Partner	M	E Office 1 (L)	5-15
W S1 Mgr 1	Western	S1	Manager	M	W Office 2 (M)	-
W S1 Mgr 3	Western	S1	Manager	M	W Office 3 (L)	-
W S1 Ptr 1	Western	S1	Partner	M	W Office 6 (L)	<5
W S1 Ptr 2	Western	S1	Partner	M	W Office 2 (M)	5-15
W S2 Mgr 1	Western	S2	Manager	F	W Office 7 (L)	-
W S2 Mgr 2	Western	S2	Manager	M	W Office 3 (L)	-
W S2 Ptr 1	Western	S2	Partner	M	W Office 3 (L)	>15
W S2 Ptr 2	Western	S2	Partner	M	W Office 5 (L)	<5
W S2 Ptr 3	Western	S2	Partner	M	W Office 3 (L)	>15
W S2 Ptr 4	Western	S2	Partner	M	W Office 2 (M)	5-15
W S2 Ptr 5	Western	S2	Partner	M	W Office 3 (L)	5-15
W S3 Mgr 1	Western	S3	Manager	M	W Office 2 (M)	-
W S3 Ptr 1	Western	S3	Partner	M	W Office 4 (S)	>15
W S3 Ptr 2	Western	S3	Partner	M	W Office 2 (M)	5-15
W S3 Ptr 3	Western	S3	Partner	M	W Office 1 (S)	<5
W S4 Mgr 1	Western	S4	Manager	M	W Office 6 (L)	-
W S4 Ptr 1	Western	S4	Partner	M	W Office 5 (L)	<5
W S4 Ptr 2	Western	S4	Partner	M	W Office 3 (L)	5-15

* S – small; M – medium size; L – large

Abbreviations:
E, W: Eastern, Western European firm
S1-4: the four service lines of the firm
Mgr, Ptr: Manager, Partner

During the first (short) round of interviews most partners consistently mentioned, as one of the most impressive changes brought about for them by AREA integration, a business development campaign (referred to here as 'The Campaign') that was launched shortly after formal integration was announced. We decided to use The Campaign as a shared set of experiences and the main focus of our study, and included corresponding questions in our interview guide for all following (long) interviews. These questions related to the respondent's opinion of The Campaign in general and specific aspects of it in particular. For instance, how it was specifically carried out (e.g. introduced, communicated and controlled) in their office / service line and how effective this was perceived to have been. In order to reduce the social desirability bias, we were tolerant when partners in some cases responded in an indirect and non-personalized manner (Fisher, 1993), especially when partners/managers reported critical incidents that were socially and personally sensitive. Partners in some cases reported socially undesirable behavior such as feigned reporting on The Campaign in the third person even when asked about their personal responses; this is a known behavior of respondents in interviews on sensitive issues (Lee, 1993: 103). Allowing this indirect form of response without adamant insistence on self-disclosure helped us to uncover critical practices that would not have otherwise been reported by interviewees. As a downside, however, we cannot definitively relate all accounts of how partners/managers reacted to specific leadership and control practices to the actions of individual partners. All interviews were tape-recorded with the consent of the interviewees for later full transcription. Secondary data sources included a full screening of all articles in the weekly editions of the internal AREA email newsletter of The Firm over the first 29 months following the establishment of the new AREA headquarters. In addition, further company documents relevant to AREA integration, including The Campaign, were taken into account. This particularly includes a complete set of internal email communications relating to The Campaign that were sent to partners and managers throughout the duration of The Campaign and contained information and material provided on The Firm's intranet page created for The Campaign. These data were used to prepare interviews, validate informants' statements, and recast questions to interviewees.

Data Analysis

Data analysis followed what Corbin and Strauss (2008) refer to as grounded theory framework, which is, in essence, an open-ended discovery of emerging themes. These themes, though conveyed through the interviews, are often latent to practitioners. Open-ended coding allows both explicit and tacit themes to be identified. Coding, as in our case, meant taking all the fully transcribed interviews as well as the secondary data and breaking the text down into more manageable pieces, typically sentences or paragraphs. Then the ideas contained in these pieces are analyzed, and conceptual names are assigned that represent those ideas. The open-ended coding process generally produces a large number of constructs, in this case more than 180. We identified emerging themes related to three classes of categories: AREA governance changes, mechanisms of practice transfer in The Campaign, and responses to The Campaign. Each of these categories was described with its properties and dimensions as we identified them in the data. For instance, different mechanisms of practice transfer in The Campaign were supplied with separate codes emerging from the text. The quotations for each code were all analyzed and compared to identify the various characteristics of these mechanisms. This yielded a list of detailed and context-rich mechanisms. During the analysis, the role of leadership and control as mechanisms of practice transfer emerged as significant at The Firm. So we decided to focus our paper on these, and further refined our analysis of these two concepts. Next, axial coding involved investigating categories and sub-categories within its conditional context. This allowed us to further develop and link (sub-)categories of mechanisms. For example, for the mechanism *transfer leadership*, we found that strong and weak forms can be distinguished and that there are four characteristics of transfer leadership with several qualities that characterize the distinction between the entrepreneurial and ceremonial form. Through the iterative process of coding, grouping, and re-coding, semantic *linkages* emerged between constructs, pointing to underlying and constitutive parts of emerging themes. So, for instance, we identified that technocratic forms of control were often in conflict with control exercised indirectly by clients. Partners were reluctant to implement The Campaign with clients where it did not serve their particular needs. Thirdly, selective coding allowed us to integrate and refine categories around our central explanatory concept: 'managerial mechanisms for practice transfer'. However, following (Langley, 1999: 691) coding and analysis will not produce theory without an uncodifiable creative leap (see also Suddaby, 2006).

This process of identifying and keeping track of constructs and linkages throughout the hundreds of pages of transcripts was greatly facilitated by the computer-aided qualitative software program Atlas.ti 7.0. The Atlas platform is developed around open-coding analysis – a technique used in grounded theory (Corbin and Strauss, 2008), which facilitates the arduous process through which underlying themes are identified. Throughout the analysis a rigorous questioning of our interpretations was performed to ascertain its continued grounding in the text. Data analysis was conducted by two researchers. For validation, information given by interviewees was compared against The Firm's official statements and documents on The Campaign provided in email communications regularly sent to partners and managers by headquarters and posted on an intranet website on The Campaign. To further increase the validity of our study, we sent the findings section of this paper to three partners from three different service lines for review (Lincoln and Guba, 1985). All three partners confirmed the accuracy of our rendition.

Case Findings

Launching a Centralized Business Development Campaign

In our study, we particularly focused on an AREA-wide business development campaign ('The Campaign') that was reported by most partners as being a very incisive event epitomizing the governance changes brought about by AREA integration. 'The Campaign' is a business-development campaign inaugurated three months after Day One with a special edition of the new AREA email newsletter. It had been initiated by the new AREA business development leader. Set in the context of the global financial crisis, it addressed challenges faced by many clients in those difficult times. It provided partners with an occasion to seek conversations with their clients in order to systematically explore issues (such as managing liquidity) that might eventually generate additional revenue for The Firm. A set of marketing collateral was created by headquarters and partners in the subsidiaries were requested to use it in client conversations. The initial wave of the campaign ended six months after Day One and results were reported in the AREA newsletter.

Participation in The Campaign was a strong requirement for partners. Accordingly, participation was closely monitored. This approach implied a considerable change in the conduct of partners' entrepreneurial activities. In the past, partners were largely free to conduct their own business development activities, but now they were told how to approach clients, what marketing collateral they were supposed to use, and how to measure performance. There were several organizational mechanisms to foster conformity of partners with the requirements of the campaign such as communicating clear expectations to support and participate in the campaign, launching a set of communications in the AREA email newsletter, providing partners with enabling practices and skills for selling the business development campaign, new procedures for reporting on the campaign's performance, and a tacit threat of negative sanctions if partners did not participate.

As will be outlined in more detail below, the transfer coalition in The Firm consisted of two distinct roles. Transfer leaders were Office Managing Partners expected to give direction, create alignment, and build local commitment to the campaign, thereby encouraging partners to participate. Control agents were business development staff in the subsidiaries that were tasked with tracking the actual participation of partners, thereby facilitating and encouraging reflection on the success or failure of the organizational practice transfer.

Initiating: Imposing Symbolic Meaning on the Campaign

The AREA business development leader used different attempts to convey direction and project a positive image of the purpose and value of The Campaign. Communication on The Campaign basically took three forms. Firstly, there were several email communications that usually came directly from headquarters and were broadcast to the entire organization. They first set the context by referring to the financial crisis, conjuring up the image of a threatening situation that required action:

> 'As we continue to experience some of the most challenging and turbulent market conditions in recent history, our clients will expect us to reach out to them to help them navigate the challenges.' (AREA email newsletter, three months after Day One)

Then the purpose of the campaign was explained as enabling the firm to achieve three objectives that were seen as desirable by partners: significantly growing the sales pipeline, accelerating existing sales opportunities, and strengthening client relationships. The Campaign was presented as enabling partners to conduct client conversations that would achieve these objectives. Then the business development leader connected The Campaign to the purpose of the AREA as a whole:

> 'Engaging our clients will help us to generate activity in the marketplace, which is what [AREA] is all about.' (AREA email newsletter, three months after Day One)

This introductory message was followed by a stream of further email messages that among other things attempted to generate legitimacy by announcing sales allegedly made as a result of The Campaign and reported how 'clients respond positively to our campaigns.' (AREA email newsletter, five months after Day One)

The second form of communication took place locally in various partner meetings. Typically, Office Managing Partners invited partners to meetings where they championed and explained the purpose of The Campaign. These meetings were reinforced by slots dealing with The Campaign which were put onto the agenda of existing meetings at the office level. In these meetings, OMPs were supposed to reinforce the message and remind partners of the need to participate.

Finally, individual conversations took place on an ad hoc basis where, in particular, business development staff (the control agents) tasked with tracking participation in The

Campaign, responded to questions from partners reminding those who missed deadlines of the need to participate.

Energizing for Action: The Role of Transfer Leadership

Motivating and activating partners to participate in and support The Campaign depended on advocacy by various agents in the subsidiary – the OMPs – who were expected to actively market the idea and the rationale of the global campaign to partners in the subsidiaries. We refer to the practice of advocating and translating The Campaign into the language and meaning system of local constituencies as *transfer leadership*. However, the OMPs in charge of encouraging partners to participate differed in how actively they advocated The Campaign. We analyzed these differences of 'transfer leadership practices' and labeled this phenomenon *ceremonial* versus *entrepreneurial transfer leadership*; it varies along a number of lines such as degree of demonstrated conviction on the part of OMPs, focus of the message, degree of cultural translation, and medium and locus of communication (see Table 2).

Table 2: Transfer Leadership – Categories and Dimensions

	Entrepreneurial Transfer Leadership	**Ceremonial Transfer Leadership**
Conviction of local leaders	Conveying conviction	Not conveying conviction
Focus of the message	Entrepreneurial (purpose / value-driven)	Administrative (task / compliance-driven)
Cultural translation	Culturally responsive communication	No cultural adaptation
Medium/locus of communication	Face-to-face communication	Written communication
# of incidents	6	20

While entrepreneurial transfer leadership was found to fundamentally facilitate processes of organizational practice transfer, ceremonial leadership, if anything, provoked the opposite. Partners reporting they had experienced entrepreneurial transfer leadership participated with conviction in The Campaign. By contrast, partners reporting cases of ceremonial leadership attributed these to either non-participation in The Campaign or participation with reservation. The latter took the form of purely behavioral compliance. In other cases, partners feigned compliance with The Campaign's requirements, reporting client meetings or wins that would have taken place anyway and that were now labeled under one of the themes of The Campaign that partners were supposed to discuss with clients.

Entrepreneurial Transfer Leadership

Local advocacy was based on the strong *conviction of local leaders* (OMPs) who were convinced that The Campaign was a useful business opportunity and could create value for clients and the Firm, and who were able to communicate their conviction to partners. This positive conviction was grounded on the belief that AREA integration and globally integrated business development practices are complementary to traditional local market initiatives and should therefore be supported by local constituencies to realize the vision of a regionally (globally) integrated firm.

> ‘It was something we, you know, wanted also to share, the AREA idea and our global reach now, global coordination, global knowledge.’ (E S1 Ptr 2)

This positive attitude towards The Campaign motivated them to *focus their message to* partners not only on sets of actions they should execute, such as realizing a number of client meetings. They then also framed the message of The Campaign within the broader purpose and value of a globally integrated business development practice, as an *entrepreneurial opportunity*. This was important to help partners contextualize this centrally developed business practice and make sense of The Campaign.

> ‘It led to many meetings having taken place … with clients, that otherwise wouldn’t have taken place… so you could have deeper conversations. […] This has been very fruitful.’ (W S2 Ptr 3)

As The Campaign transcended many countries from its outset, entrepreneurial transfer leadership also entailed a *cultural translation* of requests from headquarters into the local context and meaning system. Providing this translation can be considered a core element of entrepreneurial transfer leadership, as it enabled partners across the AREA to make sense of The Campaign and eventually perceive it as a valuable endeavor. This cultural translation meant that entrepreneurial transfer leaders had become skilled in the art of understanding and switching between different cultural frameworks – the headquarters business development perspective and the local market perspective. Both differed in terms of entrepreneurial impetus (global over local) and communication style. Referring to the latter, one manager explained:

> ‘You know, [Eastern European country] mentality is probably a bit reluctant to anything like a generic email saying: Thank you for winning this huge engagement in

> Italy. And then a picture of nice smiling guys shaking hands. … so for us it always looks like propaganda. And I was shocked … on the training course I did, that westerners actually accept these images. When I saw Germans, I was very surprised that [they] simply accepted this ... without a smile. "Yeah, that's nice".' (E S4 Mgr 1)

Cultural translation was facilitated by the right *medium and locus of communication*. Entrepreneurial transfer leaders used various means of local face-to-face communication to complement – necessarily generic – emails from headquarters such as the one referred to above. This enabled reflective conversations with partners, customized to the local context and communication style and allowing for two-way communication. Furthermore, this intensive form of social interaction helped to create a shared understanding of the entrepreneurial opportunities arising from The Campaign.

Ceremonial Transfer Leadership

Ceremonial transfer leadership was quite the opposite in style. It followed very superficial, ritualistic practices that made little attempt to integrate The Campaign into the local thought patterns of partners and managers and had little concern as to whether local employees really understood the value of this new organizational practice. The majority of reported leadership practices in our study fall into this category (20 versus 6 incidences were reported by partners dealing with ceremonial transfer leadership practices). Ceremonial transfer leadership refers to OMPs' incapacity to energize local partners to participate in The Campaign. This devitalizing behavior of transfer leaders was reflected in their tacit admission that they were *themselves not really convinced* of the value of The Campaign, referring to it rather as an administrative task you have to be seen to be complying with. As one partner put it:

> 'We have a directive from [AREA] leadership. We must participate in this campaign. You have to take these topics and material to your clients. You have to enter your meetings in this database by next week so we can show we have done it.' (W S4 Ptr1)

The administrative orientation of ceremonial transfer leadership was further mirrored by an *administrative communication focus* on tasks and compliance with rules partners were supposed to follow as in the above quote. The higher purpose – namely why The Campaign could make sense for clients, the Firm, and partners themselves – was not addressed. As one partner commented:

> 'Originally I didn't understand what it is, because it was suddenly … abruptly announced "let's do this", but I hadn't heard any explanation why are we doing this, or what we hope to achieve by doing it.' (E S4 Ptr 1)

We also found evidence that some control agents in charge of tracking partners' compliance were not able to explain the purpose and implications of their reporting. Unsurprisingly, ceremonial transfer leaders were largely ineffective in bridging the gap between the headquarters' perspective and local needs. By relying mainly on *standardized written communication*, often directly from headquarters and not paying attention to local languages, communication styles, and preferences, they either did not generate the necessary attention or were not well received by local partners. As one partner explained;

> 'I don't like this. We are kidding ourselves. This [AREA newsletter] stuff is always the same. Always sugarcoating things to motivate people, but the effect is the opposite.' (W S1 Ptr 3)

Since communication was cascading from headquarters into the mailboxes of partners and happened mostly via mass email or newsletters, translating global requests into local needs was almost non-existent. As one partner states: 'It was absolute nonsense pushing this through.' (W S2 Ptr 4)

In the absence of entrepreneurial transfer leadership it was difficult for partners to recognize the value of The Campaign and for them to be motivated to participate.

Compliance Control: The Ambiguity of Performance Reporting

While transfer leadership was a practice of convincing local partners of the value of The Campaign for creating new business opportunities with clients, *compliance control* was the technocratic counterpart aimed at controlling and monitoring partners' behavior. Monitoring and controlling compliance more rigorously increased the personal obligation of partners to participate in The Campaign. This is because partners were concerned with their own performance evaluations, which several assumed would be affected by their (non-) participation in The Campaign. As one partner pointed out:

> 'We all get tracked by it [participation in the campaign] so you just enter it [client meetings that have taken place, in the reporting tool].' (W S3 Ptr 3)

However, the level of control exercised locally varied, so that some partners felt less obliged to comply than others, and found it safe to largely ignore The Campaign (see Table 3). They felt this had a low priority and accordingly no, or only limited, impact on their performance evaluation. From our data, four levels of compliance control emerged and were identified. The quotation above is indicative of what can be called *full control*, where the control agents did indeed ensure that partners participated in The Campaign as intended, having conversations with clients triggered by The Campaign on the topics determined by The Campaign, using the prescribed material, and reporting these topics as required (one instance reported).

Table 3: Compliance Control - Categories and Dimensions

	Controlling reporting compliance	**Controlling faithful reporting**	**# of incidents**
Full Control	▪ Control reporting of client meetings & wins	▪ Control client conversations have actually been conducted ▪ Control conversations have been prompted by the campaign ▪ Control campaign topics & collateral have been used	1
Focused Control	▪ Control reporting of client meetings & wins	(no control)	12
Feigned Control	▪ Control reporting of client meetings & wins ▪ Encourage feigned reporting	(no control)	7
Lenient Control	▪ Tolerate when client meetings & wins are not reported	(no control)	2

Next, *focused control* paid attention to the more easily verifiable aspect of compliance, the reporting of The Campaign activities by partners. In these cases, there was little control of whether client meetings were indeed triggered by The Campaign or would have happened anyway, whether conversations had really focused on the stipulated topics, and whether the prescribed material was really used without amendments (12 instances).

> ‘Every fortnight you had a deadline where you had to report your activities to develop the business. […] You have to show in this database that you have taken these topics to three clients and from these conversations you have made sales of x.’ (W S4 Ptr 1)

> ‘You have the impression three meetings I can report on are more important than one that has really taken place.’ (W S2 Ptr 4)

The third level of control can be labeled *feigned control*. While similar to focused control in that it concentrated on formal reporting of participation in The Campaign, we found evidence that in some instances feigned participation was actively encouraged. Some partners reported that they were urged to report client meetings even if they were unrelated to The Campaign (seven instances).

> 'You sometimes get asked "enter the meetings you have had with your clients", regardless if they had to do with the campaign or not. "Just label it as [one of the topics of The Campaign] and make your checkmark in the system accordingly". We all get tracked by it and so you just enter it.' (W S1 Ptr 2)

To demonstrate its success, the AREA business development leader who initiated The Campaign had an interest in having as many sales that occurred during The Campaign's duration attributed to The Campaign. This translated into encouraging local control agents to have as many meetings and resulting sales as possible reported as alleged parts of The Campaign, thereby creating incentives that led some control agents to encourage feigned reporting, in some cases turning those who were supposed to monitor compliance into 'partners in crime'.

> 'The one supervising it receives this [feigned reporting] benevolently and says "look, I initiated The Campaign and look, so much revenue has been generated by it".' (W S4 Ptr 2)

We label the fourth level of control as *lenient control*, which is actually virtually no real control, in the case of some partners allowing even non-compliance with formal reporting requirements (two instances). For example, one partner reported that he had mostly ignored The Campaign and its reporting requirements, and in his case this was tolerated by local control agents:

> 'At some point, they [control agents] give up. "Ah, has [name] not reported again? Well, he hasn't done so for the past 3 months either".' (W S4 Ptr 2)

Contradicting Compliance Control: On the Role of Clients and Professional Norms

In The Campaign, several conflicting mechanisms of organizational control created tensions and contradictions. While control agents exercised several forms of technocratic control to enforce compliance, at the same time clients were also a source of a different kind of control. Partners who were in regular contact with their clients and knew whether The Campaign's topics or material was relevant to them did not want to participate when they felt it did not address client needs. Partners paid considerable attention to their client's perception of them:

> 'To be honest, I am more bothered by how my clients view me than by how I am viewed internally [by internal constituents within The Firm].' (W S4 Ptr 2)

In one case, where strong (full) control was exercised by the control agent, a partner took The Campaign's topic and material to one of his clients in spite of a lack of relevance, but then quickly realized during the conversation with client that he had to change to client control:

> 'The client was looking at me and asking me, "So what?" and then I immediately needed to switch, you know, gear, and stop talking about something that is irrelevant for the client.' (E S4 Ptr 1)

At the same time, a different source of control was at play – ideological or normative control of the profession and the Firm. Traditionally, partners in this profession have a strong sense of professional integrity, doing the right thing according to professional norms and being independent from interference in how they serve their clients. This is usually reflected by partners' strong preference for autonomy when exercising professional discretion in service acquisition and delivery. While this had come under attack by AREA integration, the professional ethic and related ideological control still proved strong. This was also reflected in how The Campaign was perceived by partners:

> '… some of my fellow partners voiced concern about losing the entrepreneurial drive in practice, because if you are disempowered, […] you actually do not feel like an entrepreneur. You feel like a salesman.' (E S4 Ptr 1)

Both client control and ideological control combined to bear on the partners' self-control that impacted their responses under the impression of technocratic control.

> 'I don't need anyone to motivate me to do anything extra. I know what to do and have my goals…' (W S1 Ptr 2)

This led to a situation where client control, professional control and self-control prompted partners to exhibit behavior that was non-compliant with The Campaign's technocratic control. Interestingly, this non-compliance often proved beneficial to the Firm – for instance, in cases where The Campaign was not relevant to a client, it would have done harm to client relationships and the Firm's reputation. When asked what would have happened had he taken The Campaign's material to his clients as is, one partner responded:

> 'I would have got a kick up the ass. Which is why I never took the material to my clients.' (W S2 Ptr 4)

So in this situation of contradictory sources of control, many partners gladly accepted invitations for feigned compliance where control took the form of feigned control. When they were bold, a few ignored The Campaign altogether when they found that in their case, control actually turned into lenient control.

Discussion and Conclusion

This study shows that in contrast to the prevailing literature on organizational practice transfer in MNEs that emphasizes macro-institutional sources of organizational practice adoption, our case of a transnational PSF reveals a more complex picture. By focusing attention on the 'transfer coalition' leading and controlling the implementation of a central campaign into local practice, we offer an alternative explanation. This alternative explanation regards the transfer coalition, and here specifically how transfer leadership and control is exercised, as a key mediating factor relating macro-institutional factors to organizational practice implementation. Our study shows that even offices operating within the same institutional subsidiary context show a variety of response patterns in the adoption of an organizational practice due to differences in how the motivating, translation, and feedback role was practiced by the transfer coalition. In the following discussion, we first synthesize our findings by differentiating two ideal types of transfer coalition and, second, based on these insights, revisit selected previous studies in international human resource management literature, and finally pointing out managerial implications and limitations.

The Two Faces of the Transfer Coalition: The Entrepreneurial and the Ceremonial Type

Based on our study, we propose that the problem of organizational practice transfer is enacted quite differently depending on how the roles of leadership and control are exercised locally. Following the ideal type method (Weber, 1978; Meyer et al., 1993; Bunge, 1996) leading to an elaboration and abstraction of our findings, we distinguish between two different archetypes of transfer coalition: the entrepreneurial and the ceremonial.

Table 4: The Entrepreneurial versus the Ceremonial Transfer Coalition

	Entrepreneurial Transfer Coalition	**Ceremonial Transfer Coalition**
Enactment of Transfer Problem	Entrepreneurial Opportunity	Administrative Task
Leadership	Opportunity driven, high conviction, high-involvement, culturally responsive, face-to-face	Compliance driven, low conviction, low involvement, low cultural responsiveness, formal communication
Control	Interactive: dissonance seeking, learning orientation, and use of multiple controls	Ritualistic: Certainty seeking, compliance orientation, technocratic control
Outcome	Practice transfer as problem-solving, learning and organizational change	Practice-transfer as pseudo-event, contributing to HQ grandiosity and subsidiary autonomy, undermining learning

The *entrepreneurial transfer coalition* enacts organizational practice transfer as an opportunity for understanding and solving critical subsidiary issues such as new business development, quality control, or human resource management. The driving force behind the transfer coalition is its opportunity-seeking and opportunity-exploiting behavior, and this means dealing with a high degree of uncertainty (Knight, 1933) or wickedness (Rittel, 1972). As such, in the entrepreneurial framework opportunities arising from a practice transfer are the result of the transfer coalition's effort and action in negotiating, creating, and socially constructing opportunities that emerge from new organizational practices. This also involves the mobilization of others like peers or support staff within the subsidiary to take action in this venturing process (see also Wood and McKinley, 2010). This venturing is mirrored by an entrepreneurial leadership approach committed to an uncertain enterprise that requires envisioning how a new organizational practice could translate into specific future options. This translation and mediating role is played by entrepreneurial leaders in both directions – towards HQ and to local constituencies, who then become skilled in middle-up-down management (Nonaka, 1988). However, our findings also suggest that this created a dilemma for leaders in the subsidiaries (OMPs): when in their formal position they were called upon to champion a headquarters-developed initiative locally, they would only act as entrepreneurial leaders if they were convinced this initiative actually was an opportunity to serve local needs and did not put their local reputation at risk by supporting a new organizational practice that promised only questionable benefits.

Mirroring the entrepreneurial process, managerial control is exercised more interactively (Simons, 1991; Simons, 2013). Since fixed performance measures under conditions of uncertainty cannot be used diagnostically, managers will use different sources of managerial control (self-control, peer control, technocratic, client control) to grasp how a new practice contributes towards entrepreneurial success. Thus, managerial control systems are used as reflective learning instruments to respond to emerging challenges. As a result, the entrepreneurial archetype facilitates practice transfer as a complex learning and problem-solving process.

The *ceremonial transfer coalition* follows a counter frame of reference. The transfer problem is enacted as an administrative task of a well-understood issue. For transfer coalitions, transferring organizational practice means putting it into action by reducing uncertainty and implementing predefined programs, systems, and routines within the subsidiary. Since the administrative task is interpreted as less ambiguous than the highly equivocal entrepreneurial enactment of the transfer problem, there is little need for a high involvement leadership approach. Ceremonial leadership is more ritualistic and 'involves making employees buy into these good-looking images' (Alvesson and Spicer, 2013: 187). Consequently, this type of leadership does not encourage other subsidiary managers to reflect critically upon the purpose and justification of the to-be-transferred organizational practice because implementation is expected from HQ and leaders encourage or demand compliance.

Management control systems in the ceremonial archetype play a dual role: formal technocratic controls are supposed to 'inform top managers if actions or outcomes are not in accordance with intended plans' (Simons, 1991: 49). Control systems will allow a management-by-exception if the new organizational practice does not yield intended results and help to enforce compliant behavior. However, the second, more paradoxical role of these control systems is to create a performance façade of the organizational practice that can be communicated back to HQ. Feigned control is a practice of decoupling espoused from real performance that helps to sustain a positive performance image of the implemented organizational practice. Our findings illustrate how control agents in the subsidiaries actually obstruct technocratic controls and undermine objective performance assessments of the implementation of new organizational practices at subsidiary level. Many control agents showed only limited interest in exercising rigorous control. In fact, in the case of feigned control they even encouraged false reporting by partners, and therefore engaged in 'cooking the books' because it helped to make the newly implemented organizational practice look successful according to predefined performance indicators. Since control agents had an interest in reporting the successful implementation of The Campaign at their subsidiary level, it gave them incentives for false performance reporting. As a result, the ceremonial archetype is more likely to implement what Alvesson (2013: 15) calls pseudo-events, pseudo-structures, or pseudo-practices. These are created less for addressing real business problems and more to help convey positive images and impressions of HQ and/or subsidiary activities.

We suggest two further implications of the ceremonial archetype which pull in two directions. Firstly, ceremonial transfer coalitions actually strengthen the role and position of HQ. Since leadership and control is designed to create good impressions and limit skepticism even in the face of failure, HQ is likely to develop a myopic view on its own initiatives. Consequently, these practices contribute towards HQ 'grandiosity' – an image of perfection and success in launching new organizational practices. Secondly, by keeping up a façade of collaboration and performance the transfer coalition allowed local managers to keep their independence and pursue local value-adding strategies which they were more convinced of than they were of implementing the new organizational practice imposed by HQ. So paradoxically, ceremonial transfer coalitions also strengthen subsidiary autonomy due to decoupling behavior and simultaneously reinforce the image of a 'grandiose' HQ capable of launching new organizational practices.

The Contribution of Transfer Coalition Archetypes to HR Practice Transfer Research

We believe that the notions expounded here are applicable beyond this single case study even though transnational PSFs and the investigated campaign are a unique setting. To foreshadow our conclusions, these two archetypes of transfer coalitions involved in organizational practice transfer mediate centrally espoused requests for organizational change and locally practiced responses ranging from convinced implementation to open resistance. How these two archetypes help to clarify open issues and contradictions in existing cross-border HR practice transfer research is discussed in the following.

In a recent study, Sayim (2010) investigated the transfer of reward management practices from American multinationals to their subsidiary in Turkey. The study explores the extent to which institutional forces inhibited or enabled organizational practice transfer and what factors were actually accountable for the transfer. The author found strong evidence that despite significant institutional differences between the US and Turkey, US reward systems have actively been adopted without much resistance by Turkish subsidiaries. Sayim (2010) argues that Turkish subsidiaries have framed US reward management practices within ‘a “modernizing” discourse, i.e., to learn and adopt the newest and thus the most “modern” HRM systems and applications’ (p. 2649). Our typology of transfer coalitions help to refine her argument. The strong or dominant pull-effect within Turkish subsidiaries, as she argues, would demand an explanation of the managerial practices of the transfer coalitions for motivating, translating, and controlling the implementation of new HRM practices. Sayim’s pull-effect calls for an entrepreneurial transfer coalition framing US reward systems as an opportunity for more effective people management. Nevertheless, like most papers in the key literature on organizational practice transfer, Sayim does not explicitly consider agency at the subsidiary level. It is rather assumed that once subsidiary leaders or the transfer coalition have agreed with HQs to implement a practice on behalf of their subsidiary, implementation would follow without any problems (see also Kostova, 1999; Kostova and Roth, 2002; Tempel et al., 2006; Tempel and Walgenbach, 2012). With respect to our study, however, we found very little evidence that this was the case, and it is likely that more in-depth studies would reveal greater diversity in organizational responses to an HQ request for compliance. Thus, existing studies have overemphasized consensus, homogeneity, unity of command, and alignment to a single vision within a subsidiary.

Based on our findings, we suggest investigating cases of diversity, dissent, and resistance as responses to an HQ request for organizational practice adoption. In an interesting study, Collings and Dick (2011) have therefore questioned the tacit assumption that subsidiaries are generally willing to implement HQ initiatives locally. Based on a case study of the Irish subsidiary of a large American MNC, the authors found evidence that local managers were less motivated to introduce collaborative HR policies, resulting in ceremonial adoption. While providing stimulating findings, our ceremonial transfer coalition archetype could help to explain the underlying managerial leadership and control practices accountable for the ritualistic and pseudo-adoption of a new practice, as reported by Collings and Dick (see also Fenton-O'Creevy et al., 2011). An interesting extension has recently been presented by Ferner et al. (2012). Their theoretical account suggests that the transfer of cross-border HR practices is a result of the power and interests reflected in political struggles between subsidiaries and HQ. In line with Ferner et al. (2012), our empirical findings confirm that ‘agency is not confined to HQ policy-makers’ (p. 170) and ‘where there are strong interests within the subsidiary in conflict with those of HQ, the outcome is likely to be an *oppositional* stance’ (p. 177). Our study supports and extends their work. We empirically show that the willingness of the subsidiary to support or undermine a centrally developed initiative depends on how power

(Ferner et al., 2012) is mediated by leadership and control practices in the transfer coalition. In particular, our study suggests that local leaders and control agents have very different 'interpretative claims' of the meaning of the transfer challenge and how this interpretative claim is enabled by the use of different control practices. More specifically, while the entrepreneurial transfer coalition created commitment and an enabling social interaction context that increased the likelihood of a successful practice transfer, the ceremonial one failed to do so. Hence, under the latter conditions subsidiaries are more likely to show patterns of reactance; even so, as explained above, this may not even be recognized by HQ.

Finally, our study has implications for the research methodology of cross-border practice transfer. Understanding managerial practices of transfer coalitions requires a detailed investigation of patterns of interaction drawing on a wide range of sources of information. In particular, ceremonial transfer practices are rather problematic to explore. Firms are naturally hesitant to share difficult corporate experiences with outsiders. Data collection based on surveys or standardized interviews with external researchers that are outsiders to the organization under investigation is unlikely to uncover unfavorable incidences and identify critical practices of a ceremonial transfer coalition. This is so because external researchers often lack a deep understanding and appreciation of the organizational culture and may lack trustful relations with interviewees. Following precepts of naturalism (Denzin, 1971; Guba and Lincoln, 1982; Hammersley and Atkinson, 1983), we argue that transfer coalitions should be investigated in their 'natural' state and the researcher has to gain an in-depth familiarity with the culture of those he or she is studying. More reflexive research strategies should be applied that recognize the value of being part of the social world researchers try to understand. Embedded investigators who have a deeper understanding of the local culture and enjoy better access to trustworthy data allow more reflexive inquiry. Mirroring current debate, we argue that one reason for insufficient empirical evidence on managerial resistance to centrally requested change is the lack of access to in-depth and context-rich data. Following Ferner et al.'s (2012: 182) call for 'a critical role for in-depth case studies', we believe naturalistic inquiry with embedded investigators would help to close this gap, and we hope that our study might contribute to such a research endeavor.

Managerial Implications

Our findings have practical implications for HR professionals in developing global leaders (Caligiuri, 2006). They can be summarized into four key lessons:

Challenge surface assumptions: Especially in a professional setting, managers face severe ambiguities in assessing the work and performance of their workforce (e.g., Alvesson, 2001). Our findings illustrate how an attempt to more rigorously evaluate the performance of professionals by technocratic control is likely to fail. More specifically, ceremonial leadership and control practices may lead to serious misjudgments. Leaders as reflective practitioners (Schön, 1983) should therefore be trained in questioning appearance because some of this surface evidence may simply be a performance façade intended to transport positive images and one that distracts the observer from hidden practices. A key leadership skill is to uncover these artificial images because they lead to the implementation of pseudo-practices and pseudo-structures and distract the organization from real learning and problem-solving. Yet, simply accusing organizational façades of being superficial and misleading would miss the point. Instead, reflective leaders should ask why these organizational illusions have been created in the first place.

Assess identity threats and resistance to change: Given that the new organizational practice to be adopted by subsidiaries contradicted traditional institutions of partner autonomy and informality, it is critical for leaders to assess how a new organizational practice may threaten identities and self-understandings of local partners. Identities create the foundation of who we are and what we are striving for as members of the organization. Depending on the perceived identity threat, partners may show diverse reactions. As a result, identity threats become key sources of resistance to change in organizational practice adoption. From a managerial perspective, organizational practice transfer entails 'identity regulation on the part of senior management' (Empson, 2004: 759; see also Schilling et al., 2011).

Become middle-up-down leaders: Different stakeholders from the top to the bottom of the organization represent a plurality of perspectives on new practice creation. HR professionals might therefore consider training leaders in reflecting not only on their own assumptions but also on those of others (i.e., local partners, managers, customer etc.) as part of management development programs. This heightened introspection may help transfer leaders to go back and forth between perspectives of HQ, subsidiaries, customers, professional norms, or community expectations. Since organizational practice transfer is a rather 'wicked' strategic issue (Rittel, 1972) to be resolved through skillful leadership and control practices, it is critical that leaders are capable of translating messages, assumptions, and expectations into the meaning system of respective stakeholder groups and stimulate inter-community learning processes.

Shape conditions of entrepreneurialism: Given that successful organizational practice transfer is an opportunity-driven problem-solving process, it is critical that leaders understand and shape entrepreneurial conditions (e.g., Reihlen and Werr, 2012). The evidence of our case illustrates that these conditions involve motivational dispositions such as striving for challenging projects, service delivery as the key locus of innovation, and the need to respect the relationships between partners and their clients. Furthermore, our study indicates that successful entrepreneurialism has to be built into the transfer coalition. This has an internal and an external dimension. Internally, leaders have to create a spirt of team learning and problem-solving. Externally, they need to develop strategies shaping and negotiating conditions for successful practice implementation with front-line managers in local subsidiaries.

Limitations

This study has limitations affecting the generalizability of our findings. Firstly, the two transfer coalition archetypes we identified in our study have been generated within a particular setting – the professional service industry. Yet, professional service industries are unique due to a number of features because these firms create, transfer, and apply highly complex knowledge, which is often difficult or even impossible to evaluate by non-experts. In addition, professionals have a strong preference for autonomy and boast great internal bargaining power based on the intellectual and social capital they bring to the firm (von Nordenflycht, 2010). As reflected in the literature on managing professionals, leading (Empson and Langley, 2015) and controlling (Sharma, 1997) experts may be regarded as a unique case. Secondly, the firm we investigated – a transnational professional service firm that moved towards a managerialist governance regime (Harlacher and Reihlen, 2014) – as well as the organizational practice we investigated – The Campaign – are both unique. While we provided some theoretical arguments above as to why the proposed transfer coalition archetypes contribute to an important missing link in the HR practice transfer debate, we hope that this study stimulates further inquiry. In particular, we would like to encourage replication studies in different industries, firms, and with different organizational practices to explore the boundary conditions of the proposed transfer coalition archetypes. Furthermore, longitudinal studies would be helpful to explore evolutionary patterns of interaction between HQ, subsidiaries, and transfer coalitions over time.

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