Strategy and Conflict: A Subjective Reflection on Cognitive Tensions in Teaching Strategy Realization and Management Control

Marilieke Engbers[1]

Highlights

- A personal tribute by Marilieke Engbers to over a decade of collaboration with Frans Roozen, honoring his academic farewell.
- Reflection on combining *Advanced Management Control* and *Strategy-as-Practice* in co-teaching *Strategy Realisation*.
- Explores whether cognitive conflict was sufficient to embody the double-loop learning taught to students.

1. Introduction

In a time marked by escalating complexity and uncertainty, the ability of organizations to achieve their strategic objectives has never been more critical – nor more challenging. Despite careful planning and the use of advanced management control systems, many companies struggle to fully realize their strategies, often falling short or achieving their goals later than expected (Cândido & Santos, 2015; Sull, Homkes, & Sull, 2015). This persistent struggle underscores a fundamental question in the field of strategic management: Why do so many strategies fail in practice, and what can organizations do to improve their chances of success?

---

1 Marilieke Engbers is a behavioral scientist and governance advisor at Vrije Universiteit Amsterdam, where she teaches Strategy and Leadership in the Executive Master of Finance & Control (Controllersopleiding) since 2016. Her research explores how unspoken dynamics, defensive routines, and blind spots affect board decision-making and governance. She has published in international journals and authored *Onder Commissarissen* (2021) and Lonely at the Top (2024).

Over the years, scholars have explored strategy realization through diverse perspectives, reflecting a gradual evolution in how strategy is understood. Early foundational works framed strategy as a deliberate, linear process that begins with clear formulation and culminates in execution. For example, classical strategic management scholars (e.g., Ansoff, 1965; Chandler, 1962) emphasized strategy as a structured planning process that guides execution. Similarly, Porter, (1997) highlighted competitive positioning and strategic choice, arguing that organizations must commit to specific paths – such as cost leadership, differentiation, or focus – to sustain competitive advantage. Treacy and Wiersema (1993) reinforced this logic by advocating for focus on a single value discipline to achieve market leadership. These perspectives share an underlying assumption: that strategy can and should be tightly controlled and deliberately implemented. However, they did not fully account for the complexity of emergent strategy and adaptive learning, which later scholars (e.g., Mintzberg [1993]) would critique.

However, this dominant paradigm has been increasingly challenged. Mintzberg and Waters (1985) for example, introduced the concept of emergent strategy, arguing that strategy often unfolds as patterns of action over time rather than being purely dictated by formal plans. They emphasized that the boundaries between formulation and execution are far less rigid than previously assumed. Strategy, in this view, evolves dynamically in response to environmental and organizational complexities, reframing it as an iterative and non-linear process shaped by both conscious decision-making and unanticipated developments.

Building on this foundation, more recent research has shifted attention toward practice-based views of strategy. Scholars such as Fenton and Langley (2011), Küpers, Mantere, and Statler (2013) and Vänttinen and Pyhältö (2009) argue that strategy should not be seen as a static plan but as a process that emerges through iterative actions, continuous learning, and adjustments across organizational levels. This growing recognition emphasizes that strategy realization is embedded in the daily practices, routines, and interactions of organizational actors. The focus has shifted from formal planning to practice-based, socially constructed phenomena that prioritize interactions, improvisation, and adjustment. This shift reflects the need for agility and adaptability in an increasingly complex and volatile environment (Fenton & Langley, 2011; Küpers et al., 2013).

These dilemmas extend beyond strategy to governance, where decision-makers must often choose between stability and adaptability or control and emergence. However, many of these tensions are paradoxes, requiring organizations to balance competing demands rather than make definitive trade-offs.

Traditional management control systems, designed for predictability and efficiency, often become misaligned with the dynamic realities of organizational life, hindering the ability to respond to change (Cândido & Santos, 2015; Väntinen & Pyhältö, 2009).

Simons (1994) captures this tension in his Levers of Control framework, which highlights the need to balance diagnostic, interactive, beliefs and boundary systems to manage organizational performance effectively. He argues that these levers must be used dynamically to address the dual demands of control and innovation. Extending this perspective, Bedford, Bisbe, and Sweeney (2019) explore how the interplay between enabling and coercive controls can either support or hinder strategic adaptability.

Addressing these intertwined challenges requires not only theoretical innovation but also practical frameworks that embrace complexity and paradox (Smith & Lewis, 2011). The ability to navigate tensions between flexibility and discipline, emergence and alignment, becomes a critical capability for governance structures and management practices, enabling organizations to maintain strategic coherence while adapting to continuous change.

This evolving perspective also raises significant epistemological and ontological challenges (Cunliffe, 2011). If strategy is emergent, iterative and embedded in practice, how can scholars and practitioners effectively study, describe and intervene in such a fluid and dynamic process? Traditional tools and frameworks, rooted in assumptions of control, predictability and linearity, often fall short of capturing the nuanced, relational and evolving nature of emergent strategy (Whittington, 2006). This mirrors the challenges faced by organizations: as they strive to balance governance and adaptability, researchers similarly struggle to develop tools and methodologies that can adequately address these complexities (Chia & Holt, 2006).

As strategy is increasingly viewed as a socially constructed phenomenon, deeper questions arise about the role of individual agency, power dynamics and organizational culture in shaping outcomes (Jarzabkowski & Kaplan, 2015). This ontological shift complicates how researchers approach strategy: how can dynamic, non-linear processes be studied without imposing reductive frameworks that obscure their fluidity? Moreover, if scholars struggle to conceptualize and study emergent strategy, how can they prepare future leaders to navigate the inherent tensions between structure and flexibility in real-world contexts?

For over a decade, I have had the honor of teaching the Strategy Realization course within the Finance and Control program at Vrije Universiteit Amsterdam. This journey has been profoundly shaped and enriched by my collaboration with Frans Roozen, a colleague whose expertise in Advanced

Management Control has brought depth and rigor to our shared teaching endeavors. Together, we have explored the complex intersection of strategy and control, learning not only from each other but also from our students, whose perspectives have continuously challenged and inspired us.

Our collaboration stems from a shared recognition that strategy realization and management control – often viewed as distinct academic disciplines – are deeply interconnected in practice. My teaching emphasizes the relational and iterative aspects of strategy, drawing on the principles of Strategy-as-Practice (Fenton & Langley, 2011). In contrast, Frans approaches the subject with a structured, accountability-driven perspective rooted in management control theories. This dynamic combination of perspectives has allowed us to address the complexities of strategic execution from complementary angles, fostering richer discussions and deeper insights.

Our shared journey has been marked by ongoing dialogue, cognitive tensions and mutual learning, each of which has played a pivotal role in shaping not only our respective courses but also our engagement with students. Through collaborative reflection and iterative refinement, we have sought to bridge the gap between theory and practice, helping students navigate the complexities of strategic decision-making in real-world contexts.

This essay reflects on the evolution of our collaboration, drawing on the lessons learned from ongoing dialogues, peer evaluations and internal course discussions within the Finance and Control program. Over the years, we have refined our teaching approaches to meet the changing needs of students and the increasing demands of practice.

Central to this reflection is the question: Have we sufficiently leveraged the cognitive tensions between strategy realization and management control to prepare our students for the challenges of strategic execution? This question is examined through two distinct yet complementary academic lenses, emphasizing the need for double-loop learning (Argyris, 1992) – where assumptions underlying strategic choices and control mechanisms are critically reassessed to foster deeper organizational adaptation and learning. Frans Roozen, as the instructor of Advanced Management Control, brings a structured focus on accountability mechanisms, performance controls and frameworks that provide clarity and discipline in execution.

I approach the topic from a Strategy-as-Practice perspective, emphasizing the iterative, co-creative, and emergent nature of strategy realization, where the human and relational dimensions play a critical role.

By combining these perspectives, we have sought to create a teaching environment that embraces cognitive tensions as a catalyst for learning. This collaborative approach allows students to experience and navigate the inherent

complexities of balancing structured governance with the fluid, often unpredictable, dynamics of strategy execution, in line with what theories regaring how to realize strategy sugggest (Henri, 2006).

In reflecting on this journey, I am reminded of the unique privilege of working with Frans and the students who have enriched our shared learning environment. This essay is as much a tribute to that collaboration as it is an exploration of the profound complexities that define the teaching and practice of strategy and control. This brings us to the theoretical framework that underpins our approach.

2. Theoretical Perspective: Integrating Strategy-as-Practice and Management Control

Two complementary perspectives inform the approach taken here: management control and strategy-as-practice. The first emphasizes structure, accountability and performance monitoring through formal systems. Simons' (1994) Levers of Control framework illustrates the need to balance diagnostic, interactive, beliefs and boundary systems to manage organizational performance effectively. Expanding on this view, Bedford, Bisbe and Sweeney (2019) demonstrate how the interplay between enabling and coercive controls can either support or hinder strategic agility – highlighting the tension between control and adaptability.

The strategy-as-practice perspective offers a different, practice-oriented lens. It focuses on the lived experiences, social dynamics and emergent processes through which strategy unfolds (Fenton & Langley, 2011; Jarzabkowski & Kaplan, 2015). Rather than viewing strategy as a static plan, this approach emphasizes how strategy is shaped through iterative actions, organizational routines and interpretive work across multiple levels. It challenges top-down conceptions of strategic execution by foregrounding co-creation, improvisation, and situated learning. Together, these perspectives suggest that strategy realization is not a matter of simply executing predefined plans. Instead, it involves navigating dynamic tensions between structure and emergence. Recent work has increasingly highlighted the role of cognitive and process conflict in this navigation process.

Drawing on Jehn and Bendersky (2003), conflict can take several forms. Cognitive conflict, which stems from differences in viewpoints or mental models, can enhance creativity and improve decision-making. Process conflict refers to disagreement about how work should be organized or executed. While both forms can be productive, they require careful handling to prevent escalation

into affective conflict, which typically involves interpersonal tension and undermines collaboration.

Importantly, even cognitive conflict can strain group cohesion. To avoid discomfort, groups may resort to pseudo-cohesion – a superficial harmony that suppresses critical reflection (Engbers & Khapova, 2023). This contributes to organizational silence, in which difficult but necessary conversations remain unspoken. As Morrison and Milliken (2000) argue, silence is a persistent feature of organizational life, shaped by both individual anxieties and entrenched norms. When certain issues become undiscussable – and when even acknowledging their undiscussability becomes off-limits (Argyris, 1990) – defensive routines take hold. These self-protective patterns limit learning, obscure accountability and reinforce collective blind spots (Argyris, 1992). While psychological safety is often proposed as a remedy (Edmondson, 2004), it does not fully capture the structural and paradoxical nature of organizational silence. Silence is not just the absence of voice, but a product of systems that reward conformity and suppress reflexivity. Leadership responses to ambiguity, dissent and discomfort determine whether silence is sustained or whether space is created for what is difficult, but necessary, to say. Leaders who reflect on their own blind spots and deliberately cultivate countervailing power – the capacity of others to challenge them constructively – can help create environments in which conflict is embraced as a source of insight. However, many leaders operate from espoused values (what they say they value) rather than values-in-use (what their behavior actually reflects), thereby limiting learning (Argyris, 1990, 1992, 2003, 2011).

At the intersection of these perspectives lies a shared insight: organizations require both structured control and adaptive capacity to learn. Simons' (1994) control systems and Henri's (2006) insights on adaptability align with Argyris's (1992) work on double-loop learning – a process in which not only actions, but the underlying assumptions guiding those actions – are subject to reflection and revision. Conflict and learning, when approached relationally and constructively, can serve as essential drivers of strategic responsiveness.

Organizations also face broader paradoxes, such as balancing stability and change, control and emergence, or short-term performance and long-term innovation (O'Reilly III & Tushman, 2008; Smith & Lewis, 2011). These tensions are particularly salient in governance, where formal control systems may prove too rigid in dynamic environments. The capacity to navigate such tensions depends not only on structural mechanisms, but also on mindset. As Bedford et al. (2019) argue, this requires paradoxical thinking – the ability to hold competing demands without prematurely resolving them.

In sum, the perspective developed here integrates structured control and emergent practice-based approaches. It emphasizes the importance of psychological safety, productive tension and reflective dialogue in realizing strategy under conditions of uncertainty.

3. From Theory to Practice: A Dialogical Model for Strategic Realization

Building on these theoretical insights and our joint teaching experiences, we developed a dialogical research model (see Figure 1). This model brings together the structured lens of advanced management control and the emergent, iterative nature of strategy-as-practice. It serves both as a teaching tool and as a practical framework for student research in the Strategic Initiative course. The model (course outline VU Controllersopleiding, Van der Leest & Roozen, 2011; Engbers & Roozen, 2022) is grounded in empirical insights from over 157 Dutch organizations and has evolved over the past decade through iterative refinement. It helps students position their research by assessing both the level of abstraction and the degree of exploration required, thereby clarifying the kind of strategic dialogue and control mechanisms appropriate to the uncertainty they face.

The level of exploration (horizontal axis) and abstractness (vertical axis) determine the degree of uncertainty regarding the feasibility of strategy realization. Higher uncertainty increases the need for strategic dialogue and interactive use of controls (domain of strategic dialogue), whereas lower uncertainty calls for a stronger reliance on formal controls (domain of advanced management control). As uncertainty increases, so does the need for double-loop learning – a deeper form of learning that involves questioning and revising underlying assumptions, rather than merely adjusting actions. The likelihood of successful strategy realization depends on an organization's capacity to engage in this form of learning, which, in turn, is shaped by the quality of control mechanisms, the effectiveness of strategic dialogue with stakeholders and the presence of an agree-to-disagree climate that fosters critical reflection and adaptation.

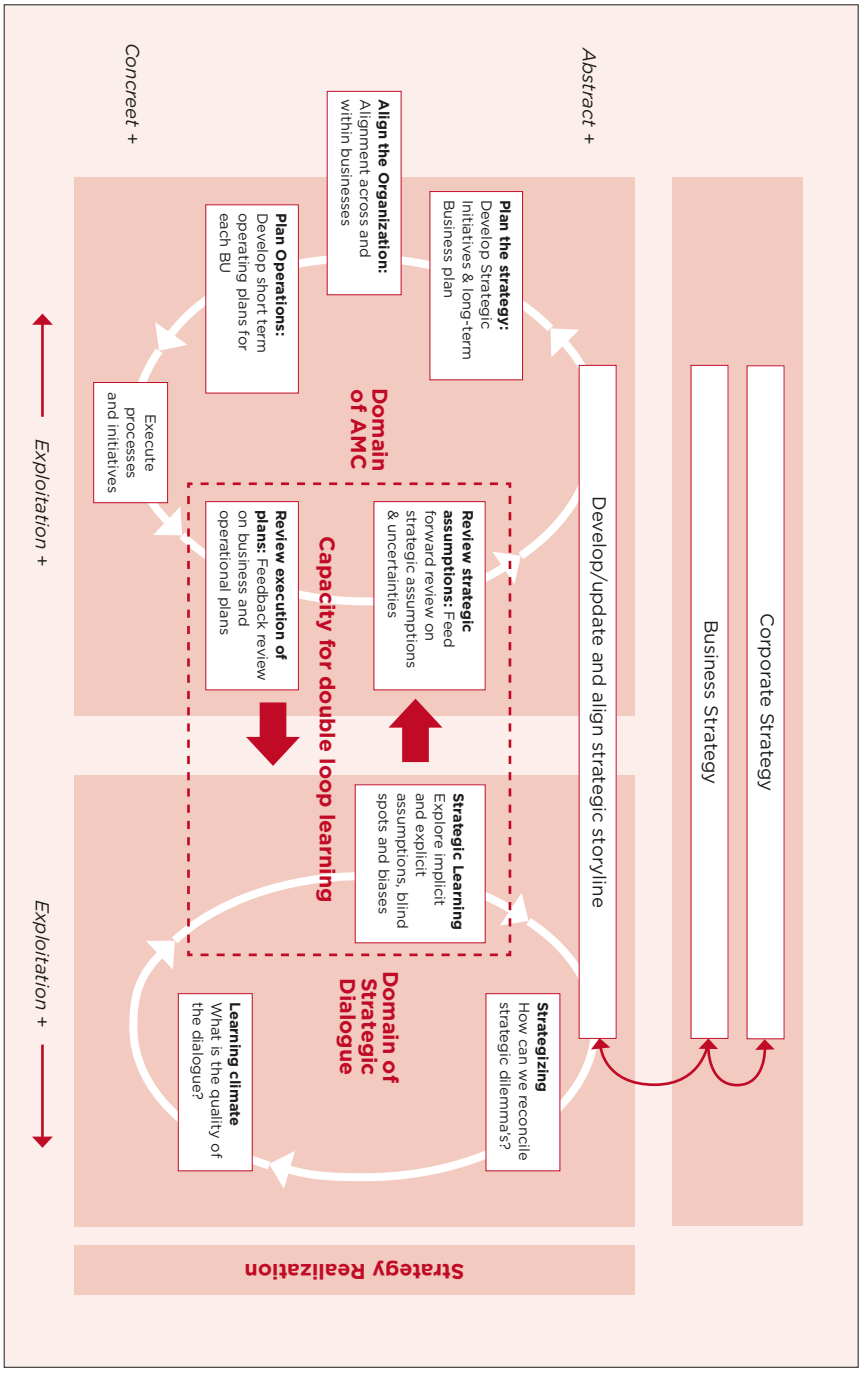

Figure 1 A dialogical model for strategy realization. The model positions organizations along two axes – exploration and abstractness – a linking uncertainty to the need for either formal control or strategic dialogue.

4. Methodology

4.1 Teaching collaboration and course structure

The Strategy Realization and Advanced Management Control courses in the Finance and Control Program at Vrije Universiteit Amsterdam are structured around a collaborative teaching model. Co-taught by Frans Roozen and myself, the courses integrate complementary perspectives – Frans focuses on structured, accountability-driven management control systems, while I emphasize relational and iterative aspects of strategy realization, drawing from Strategy-as-Practice and behavioral theories. Over eight lectures each, students engage in both theoretical exploration and practical application of these concepts.

4.2 Theoretical teaching foundations

Our teaching methodology is informed by multiple theoretical perspectives. Knowles' (1978) Adult Learning Theories emphasize self-directed and experiential learning. We encourage students to integrate their prior experiences into the learning process through reflection, peer learning and strategic dialogues. Emphasizing self-directed and experiential learning, we encourage students to integrate their prior experiences into the learning process through reflection, peer learning, and strategic dialogues.

Cunliffe (2011) highlights reflexivity in learning, asserting that knowledge is co-constructed through dialogue and interaction. Our approach leverages dialogue-based assessments and peer evaluations to surface implicit assumptions and foster critical reflection. Knowledge is co-constructed through dialogue and interaction. Our approach leverages dialogue-based assessments and peer evaluations to surface implicit assumptions and foster critical reflection.

The inductive, reflexive methodology (Berends & Deken, 2021; Timmermans & Tavory, 2012) supports our dual role as educators and researchers. As facilitators of learning environments, we analyze these experiences through a reflexive lens. This methodology acknowledges that insights are shaped by subjective experiences, memory and lived practice. As both an educator and a researcher, I facilitate learning environments while simultaneously analyzing these experiences through a reflexive lens, as does Frans. This methodology acknowledges that insights are shaped by subjective experiences, memory and lived practice.

4.3 Student engagement and research process

To deepen their understanding, students engage in multi-stage research projects that integrate qualitative and quantitative methods. They begin with a team-based strategic initiative analysis, selecting a real-world company initiative for examination. This is followed by data collection and coding, where students conduct four in-depth interviews, transcribe responses and apply qualitative coding techniques to identify strategic patterns. Findings are then presented in interactive classroom discussions, allowing students to challenge assumptions and integrate theoretical perspectives. To consolidate their insights, students submit structured academic papers that critically reflect on strategy realization and management control frameworks. Peer evaluations and self-reflection further enhance learning by fostering cognitive conflict and critical dialogue.

4.4 Strategic dialogue and cognitive conflict

Effective strategy realization requires balancing control mechanisms with adaptive strategic dialogue. To prepare students for this complexity, the course integrates strategic dialogue exercises that encourage critical discussions on real-world dilemmas, cognitive conflict management to ensure students are challenged yet supported in confronting strategic tensions, and an agree-to-disagree climate that fosters a space where students feel comfortable exploring opposing viewpoints – an essential skill for real-world decision-making.

Strategic dialogue exercises encourage critical discussions on real-world dilemmas, while cognitive conflict management ensures students are challenged yet supported in confronting strategic tensions. An agree-to-disagree climate fosters a space where students feel comfortable exploring opposing viewpoints, an essential skill for real-world decision-making.

4.5 Iterative course development

The course has evolved over time through continuous refinement based on student feedback and faculty discussions. In line with that we teach, we systematically document our courses in course outlines and write formal evaluations each year, ensuring that lessons learned are captured in the designated documents. Frans plays a key role in safeguarding this process, aligning it with the approach he applies in the Advanced Management Control course. Key enhancements include the introduction of peer evaluations to provide struc-

tured feedback on teamwork and strategic dialogue participation. Structured conflict exercises were added to address student hesitancy in engaging with challenging discussions. Governance and boardroom insights have also been integrated, linking strategy realization with governance frameworks through lessons drawn from my research into board dynamics and decision-making.

5. Findings

5.1 The role of conflict in our teaching collaboration

A central theme that emerged from my analysis is the variety of conflicts that surfaced in my collaboration with Frans. These were mostly cognitive and process-level tensions – rooted in our different disciplinary perspectives and teaching styles – and they became a key source of mutual learning. Reflecting on these tensions allowed me to return to the central question of this essay: Have we learned enough from these differences to actually apply what we teach about double-loop learning and strategic adaptation?

5.2 Cognitive and process conflict

Cognitive conflict – disagreements about concepts, frameworks and language – was the most prevalent in my collaboration with Frans. While such exchanges might easily be described as discussions or debates, they reflect a deeper level of cognitive tension that goes beyond surface-level disagreement.[2] For example, at the start of our collaboration, we debated whether the term 'conflict' was necessary in our theoretical model or whether a softer term like 'dilemma' would suffice. This very disagreement became illustrative: it revealed how different terminologies shape not only our own understanding but also how students interpret strategic tensions. We also debated the concept of strategy feedforward, the appropriate definitions and literature references, and the boundaries between the Strategy Realization and Advanced Management Control courses. At times, these discussions revealed our differing paradigms: I approached

2 On 'Conflict': In this essay, the term conflict refers primarily to cognitive and process-level tensions –differences in interpretation, terminology, emphasis or approach that arise in collaborative settings. These forms of conflict are not inherently negative. In fact, following Jehn & Bendersky (2003) and Argyris (1992), I see them as vital to organizational learning and development. I distinguish them from affective conflict, which involves interpersonal friction and emotional strain. The absence of affective conflict in our collaboration, despite ongoing cognitive and process tensions, is a reflection of the trust and openness that characterized our partnership.

these issues from a more relational, stewardship-oriented perspective, while Frans brought a more structured, accountability-focused approach grounded in agency theory. Process conflict also occurred throughout our collaboration, particularly around our teaching styles and assessment methods. Frans's structured, rubric-based approach sometimes clashed with my preference for more flexible, dialogue-driven evaluations. Both approaches have their strengths, but reconciling them required continuous negotiation, reflection and adaptation.

Importantly, our collaboration never slipped into affective conflict. That it didn't is due in large part to the trust we built over time. Beyond our paradigmatic differences, I learned a great deal from Frans – not only because of his deep expertise as a teacher and program director, but also through how he engaged with me. As a new member of the school, I benefited immensely from his experience. He never dismissed my sometimes chaotic style or inexperience. Instead, he showed patience and even appreciation for my alternative approach. This helped me navigate my role more confidently and contributed to a sense of mutual learning. Our interaction highlighted how cognitive and process tensions can coexist productively. For example, whereas I tended to articulate all my reasoning, emotions, frustrations and ideas openly and explicitly, Frans often nudged me with subtle interventions. His feedback was careful and well-timed, implicitly attuned to my insecurities – an approach that taught me that not everything needs to be said aloud to have impact. I began to understand that the unsaid can also carry meaning and shape outcomes, a theme that would become central to my broader thinking on governance and learning.

Interestingly, we embedded what we learned from each other in very different ways. Frans institutionalized changes through updated course outlines, the formal inclusion of new readings and revised assessment criteria. I, on the other hand, integrated learnings informally – through dialogue, reflection, and narrative conversations with colleagues. This difference in learning styles mirrored our respective paradigms: Frans leaning toward structure and formalization, and I toward emergence and relational sensemaking. Although these contrasting approaches could be interpreted as a source of tension, they came to symbolize a deeper governance contrast between agency and stewardship. This dynamic – between structure and emergence, clarity and dialogue – shaped our evolving teaching practice and became a key lens through which we later analyzed how we dealt with conflict, learning, and mutual growth.

5.3 Catharsis and affective conflict

In the last year of our collaboration, I felt we reached a catharsis. This turning point is exemplified by two key moments that signaled a shift from cognitive

to affective conflict, though, fortunately, it did not fully materialize. The first occurred when I shared with Frans a draft version of Chapter 5 of *Eenzaam aan de Top*, which I co-wrote with my husband and author, Pim Bouwman. Since this chapter touches on management control systems and their unintended consequences – an area closely aligned with his expertise – I wanted his feedback before finalizing it for publication. Sharing this draft felt vulnerable, as management control is not my primary field. However, its unintended downsides are precisely the kinds of issues that should be surfaced in strategic dialogues – my area of expertise. In that sense, this chapter served as a bridge between our two fields. Asking for Frans's feedback was my way of ensuring I had represented the topic accurately, while also recognizing that what is considered 'right' is always shaped by one's underlying paradigm.

Not everything that remains unsaid needs to be voiced. When people are attuned to each other, able to read between the lines, and aware of how their actions – intended or not – may have impacted someone else, learning and relationship-building can occur without the need to articulate every underlying tension. However, this requires a deep level of trust and an awareness of differences in thinking and communication styles.

Frans's initial response, though focused on the content, was accompanied by a noticeable silence. As our conversation unfolded, he explained that the portrayal of the course in the chapter felt caricatured. Though he did not explicitly express discomfort, I sensed – or perhaps assumed – that it had unintentionally affected him. Although this conflict could have strained our relationship, our trust and open dialogue allowed us to reconcile the tension without, I believe, any lasting damage. Pim and I, based on the feedback we received from Frans, reassessed the chapter and realized we had tried to force-fit too much information and theory into it, leading us to take a more meta-analytical approach. We hope the revised chapter is now less caricatural and more clearly explains, from our paradigm, the risks we see when management reporting systems are applied too rigidly or unreflexively. This moment underscored the importance of double-loop learning – where underlying assumptions and emotional responses are surfaced and addressed. It reminded me that navigating the unsaid is as crucial as managing what is explicitly discussed.

5.4 Differing perspectives on positive conflict

The second key moment of catharsis occurred in parallel in the classroom. During a final class discussion, student teams explored the three types of conflict – cognitive, process, and affective – and debated their relationship to the con-

cept of positive conflict, as discussed by Frans. This discussion reflected a core tension in our teaching: our differing perspectives on the nature of conflict.

Frans views conflict as something that, when structured well, can be a constructive force – an assumption that aligns with the logic of management control systems. He refers to this as positive conflict – a structured mechanism that, when properly managed, enhances decision-making. In contrast, I do not consider conflict inherently positive. To me, conflict is omnipresent, though often suppressed or silenced, and must be navigated rather than engineered. From my perspective, people resist conflict because it forces them to relinquish ideas or values that provide comfort. Conflict, therefore, is not something to be framed as positive but rather as an unavoidable and often uncomfortable force that, when surfaced reflexively and with care, can be productive. However, if mishandled, it can also be destructive, making how it is brought to light just as important as the conflict itself. Despite these differing views, our trust and mutual respect ensured that this conflict enriched our collaboration rather than undermined it.

6. Conclusion

Reflecting on the past decade of teaching, I conclude that conflict – whether cognitive, process, or affective – has been a defining feature of our course and collaboration. The continuous adaptation of our teaching methods reflects our commitment to improving the learning experience for students while acknowledging our own blind spots and areas for growth as educators. Recognizing the interplay between agency and stewardship perspectives, we have created a (double-loop) learning environment that mirrors the complexities of real-world strategy execution. The iterative process of learning and reconciliation remains central to our approach, ensuring that we, too, continue to learn and evolve alongside our students.

6.1 Discussion and conclusion

Reflecting on our shared journey of teaching the Strategy Realization and Advanced Management Control courses, I conclude that we have indeed sufficiently learned from our collaboration. The findings demonstrate that we have navigated various forms of conflict – cognitive, process and affective – and have continuously adapted our assumptions and teaching practices to address the evolving needs of our students and the complexities of the subjects we teach. Our course has become a living example of the dynamic tensions inherent in

strategy realization, and our collaboration has mirrored these tensions in practice (Johnson et al., 2020; Mintzberg, 1987; Porter, 1997; Treacy & Wiersema, 1993).

A key insight from this reflection is the complementary dynamic between the agency perspective that Frans Roozen brings and the stewardship perspective that I emphasize. These two paradigms, often seen as opposing, have proven to be essential in providing students with a holistic understanding of strategy realization. Frans's structured, rational approach, grounded in advanced management control tools and agency thinking, has brought rigor and clarity to the course (Sundaramurthy & Lewis, 2003). His focus on accountability and performance metrics has helped shape the cognitive frameworks that students need to navigate the complexities of organizational life (Simons, 1994). At the same time, his genuine concern for students and their learning journeys softened the perceived rigidity of the agency approach, allowing room for guidance, encouragement, and personal growth. In contrast, my emphasis on stewardship prioritizes relational trust, long-term commitment, and shared purpose. This perspective encourages students to consider strategy realization not just in terms of compliance and performance but also through the lens of collaboration and intrinsic motivation. However, despite my stewardship orientation, I sometimes evaluated students more critically when I felt they had not grasped the topic correctly, whereas Frans would often take a softer approach. This contrast in our evaluation styles further enriched the learning experience, ensuring that students encountered both structured accountability and the value of adaptive, trust-based leadership.

Ultimately, this dynamic has highlighted the importance of integrating multiple governance perspectives in education. By experiencing both agency and stewardship thinking, students develop a more nuanced, well-rounded understanding of strategic decision-making – one that acknowledges the necessity of structure and control while embracing the power of trust and shared responsibility. Moreover, our contrasting yet complementary approaches mirror the governance challenges organizations face in balancing control and flexibility, reinforcing the value of exposing students to these dual perspectives in their learning journey. Our collaboration has shown that effective strategy realization requires more than just cognitive conflict and process management. It also requires an awareness of the unsaid, of creating an agree to disagree climate (Engbers & Khapova, 2023) – conscious of blind spots, implicit assumptions and defensive routines that shape organizational behavior (Argyris, 1992, 2003). As we introduced tools such as peer evaluations and strategic dialogues, we saw how these interventions brought hidden dynamics

to the surface. Yet, we also observed that these tools have both intended and unintended consequences.

While we have made significant progress, there is still much to learn. Future learning must focus on conflict – not just as a theoretical construct, but as a practical reality in organizations (Jehn & Bendersky, 2003). Here, I diverge from the notion that conflict can be inherently positive. Conflict is often perceived as uncomfortable and emotionally challenging, triggering feelings of vulnerability and loss of control. People do not naturally embrace conflict, even when they recognize its potential value. Therefore, it is essential to distinguish between the discomfort that conflict triggers and the potential for positive outcomes. The term 'positive conflict' can be misleading if it suggests that the process itself is enjoyable or desirable. Rather, it is the careful management of conflict and the creation of psychological safety that enable its productive outcomes (Edmondson, 1999).

In conclusion, our collaboration demonstrates that learning is an ongoing, iterative process. It requires openness to different perspectives, a willingness to engage in difficult conversations and a commitment to continuous adaptation. The lessons I have learned from Frans will continue to shape my work in the years to come. For that, I am profoundly grateful.

References

- Ansoff, H. I. (1965). *The concept of strategy*. McGraw-Hill.
- Argyris, C. (1990). *Overcoming organizational defenses: Facilitating organizational learning.* Allyn & Bacon.
- Argyris, C. (1992). Overcoming organizational defenses. *The Journal for Quality and Participation, 15(2), 26.*
- Argyris, C. (2003). Teaching Smart People How to Learn. *Reflections: The SoL Journal*, *4*(2) , 4-15.
- Argyris, C. (2011). *Organizational Traps: Leadership, Culture, Organizational Design*. Oxford University Press.
- Bedford, D. S., Bisbe, J., & Sweeney, B. (2019). Performance measurement systems as generators of cognitive conflict in ambidextrous firms. *Accounting, Organizations and Society*, *72*, 21–37.
- Berends, H., & Deken, F. (2021). Composing qualitative process research. *Strategic Organization*, *19*(1), 134–146.
- Cândido, C. J. F., & Santos, S. P. (2015). Strategy implementation: What is the failure rate? *Journal of Management & Organization*, *21*(2), 237–262.

- Chandler, A. D. (1962). Strategy and structure: Chapters in the history of the industrial empire. *Cambridge Mass*, *5*(1), 12–48.
- Chia, R., & Holt, R. (2006). Strategy as practical coping: A Heideggerian perspective. *Organization Studies*, *27*(5), 635–655.
- Cunliffe, A. L. (2011). Crafting qualitative research: Morgan and smircich 30 years on. *Organizational Research Methods*, *14*(4), 647–673.
- Edmondson, A. (1999). Psychological Safety and Learning Behavior in Work Teams. *Administrative Science Quarterly, 44*(2), 350-383.
- Edmondson, A. C., Kramer, R. M., & Cook, K. S. (2004). Psychological safety, trust, and learning in organizations: A group-level lens. *Trust and distrust in organizations: Dilemmas and approaches, 12*(2004), 239-272.
- Engbers, M. J. E. (2017). Kosten van communiceren en het besluitvormingsproces in de bestuurskamer. *Management Control & Accounting*, *4*, 28-34.
- Engbers, M., & Khapova, S. N. (2023). How boards manage the tension between cognitive conflict and cohesiveness: Illuminating the four board conflict climates. *Corporate Governance: An International Review, 32*(1), 63-88.
- Fenton, C., & Langley, A. (2011). Strategy as practice and the narrative turn. *Organization Studies*, *32*(9), 1171–1196.
- Henri, J. F. (2006). Organizational culture and performance measurement systems. *Accounting, Organizations and Society*, *31*(1), 77–103.
- Jarzabkowski, P., & Kaplan, S. (2015). Strategy tools-in-use: A framework for understanding "technologies of rationality" in practice. *Strategic Management Journal*, *36*(4), 537–558.
- Jehn, K. A., & Bendersky, C. (2003). Intragroup conflict in organizations: A contingency perspective on the conflict-outcome relationship. *Research in Organizational Behavior, 25*, 187-242.
- Johnson, J., Whittington, R., Regnér, P., Angwin, D., Johnson, G., & Scholes, K. (2020). *Exploring strategy*. Pearson UK.
- Knowles, M. S. (1978). Andragogy: Adult learning theory in perspective. *Community College Review*, *5*(3), 9–20.
- Küpers, W., Mantere, S., & Statler, M. (2013). Strategy as Storytelling: A Phenomenological Collaboration. *Journal of Management Inquiry*, *22*(1), 83–100.
- Mintzberg, H. (1987). The strategy concept I: Five Ps for strategy. *California Management Review*, *30*(1), 11–24.
- Mintzberg, H. (1993). *Structure in fives: Designing effective organizations*. Prentice-Hall, Inc.
- Mintzberg, H., & Waters, J. A. (1985). Of strategies, deliberate and emergent. *Strategic Management Journal*, *6*(3), 257–272.

- Morrison, E. W., & Milliken, F. J. (2000). Organizational silence: A barrier to change and development in a pluralistic world. *Academy of Management review, 25*(4), 706-725.
- O'Reilly III, C. A., & Tushman, M. L. (2008). Ambidexterity as a dynamic capability: Resolving the innovator's dilemma. *Research in Organizational Behavior*, *28*, 185–206.
- Porter, M. E. (1997). Competitive strategy. *Measuring Business Excellence*, *1*(2), 12–17.
- Simons, R. (1994). *Levers of control: How managers use innovative control systems to drive strategic renewal*. Harvard Business Press.
- Smith, W. K., & Lewis, M. W. (2011). Toward a theory of paradox: A dynamic equilibrium model of organizing. *Academy of Management Review*, *36*(2), 381–403.
- Sull, D., Homkes, R., & Sull, C. (2015). Why strategy execution unravels—and what to do about it. *Harvard Business Review*, *93*(3), 57–66.
- Sundaramurthy, C., & Lewis, M. (2003). Control and collaboration: Paradoxes of governance. *Academy of Management Review, 28*(3), 397-415.
- Timmermans, S., & Tavory, I. (2012). Theory construction in qualitative research: From grounded theory to abductive analysis. *Sociological Theory, 30*(3), 167-186.
- Treacy, M., & Wiersema, F. (1993). Customer intimacy and other value disciplines. *Harvard Business Review*, *71*(1), 84–93.
- Vänttinen, M., & Pyhältö, K. (2009). Strategy process as an innovative learning environment. *Management Decision*, *47*(5), 778–791.
- Whittington, R. (2006). Completing the practice turn in strategy research. *Organization Studies*, *27*(5), 613–634.