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# STRATEGY AS SOCIAL PRACTICE: A STUDY ON THE IMPLEMENTATION OF STRATEGIES AT ACAFE UNIVERSITIES

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## ABSTRACT

This study aimed to understand the process of implementation of strategies in three Institutions of Higher Education in light of the Strategy as Social Practice. The theoretical approach adopted was the Practical Strategy - EPS - articulated with the discursive practices. EPS seeks to understand the process of formulating and implementing strategies, based on the activities carried out by practitioners in their daily lives, as well as, through culture, processes and the integration of their actors. Methodologically the research was characterized as qualitative and descriptive, regarding the ends; documentary, as to the means. The research data were collected through semi-structured interviews with those responsible for the strategic planning of the institutions, and documentary research, based on the Lattes of the respondents and IDPs of the institutions. As for the data analysis, it occurred qualitatively considering the assumptions of the Strategy as Practice. It was verified that the interviewees have training and knowledge about the strategic process. The HEIs adopt the methodology of the BSC in the integrated or adapted, besides realizing the formulation of the strategy in a participatory and collective way. And as implications, the organizational culture, discourse and practitioners influenced the implementation of the strategy. However, positively the fact that they are educational institutions and have practitioners of wide area of knowledge, both benefited and hindered the strategic process. The main contribution of this work was the articulation of discursive practices with EPS.

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## INTRODUCTION

Since the first decades of the 21st Century, studies on EPS have been gaining ground in academia. According to Johnson, Melin and Whittington (2003), there is a need to study empirically the practices of institutions, so that one can understand how the process of formulation and implementation of the strategies occurs. Through EPS, it is possible to explain how strategic decisions are made within organizations, besides the possibility of using new methodologies in the analyzes carried out, improving practitioners' performance and praxis, without neglecting the firm's performance, and integrate macro and micro approaches (VAARA and WHITTINGTON, 2012). In this sense, Strategy as Practice comes as a new strand, capable of broadening the studies and knowledge in which strategy research hitherto

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reveals the types of organizations studied, in addition to achieving a fundamental methodological change for the field under study (VAARA; This work has as general objective to understand the process of implementation of the strategies in three Institutions of Higher Education in light of the EPS. This research is justified by the fact that, for a long time, strategy studies have focused on clarifying the strategy formulation process through rational analyzes and hierarchical aspects, aiming to maximize profits in organizations. The EPS brings a new perspective to the field in strategy, through studies focused on the day to day practice of organizations, is concerned with understanding the strategies, skills and performance of the actors involved in strategy making (WHITTINGTON, 2001). Also, the literature presents the need to analyze in an empirical way the practices carried out in the daily life of the organizations, so that one can understand the formation of the strategy in a macro dimension and especially in the micro (JOHNSON; MELIN; WHITTINGTON, 2003). In addition, Whittington (2003) pointed out a set of questions

to be answered by empirical research and grounded practice. According to the author, there are already several studies involving the subject, however in different theoretical currents, and of these, there are few studies based on the experiences. According to Volberda (2004), there is a growing consensus among managers on traditional strategic prescriptions, which are not enough to study the phenomena of strategy and away from leading organizations to success. As well, a certain disillusionment on the part of academics about the value of literature in strategy. EPS can be considered a new strand still in process, which makes it important for the field that there are new studies that help to unravel what the implications of EPS for organizations and their potential. The decision to conduct research at educational institutions is anchored in Vaara and Whittington (2012), for which EPS broadens the scope of organizations to be studied, such as universities, city hall and hospitals, while strategy research hitherto focused on in private companies. The authors cite some gaps still existing in the field of strategy, among them are the discursive practices - object of study of this research. For Dias, Rossetto and Marinho (2017), studies about EPS, with a focus on discursive practices, are still incipient. It is therefore necessary to carry out new studies oriented to this perspective, especially in higher education institutions and organizations that work in other areas of knowledge.

## Strategy as a Social Practice

Biselli and Tonelli (2006) clarified that concern with practice, as well as with strategists, awakened in 1985 with Smircich and Stubbart who emphasized the need to understand the environment through an interpretive perspective. The divisive year was 1996 when Richard Whittington published the work strategu as practice, in the long range planning in an international magazine that publishes works in the field of strategic management. In his work, Whittington was concerned with understanding how the formation of strategy comes from social practice. In this perspective, the strategy ceases to be the possessor of the organization and becomes something in which the actors that participate in the process of forming strategies do or have, as their practices or skills. In order to understand how strategies emerge, it is necessary to study the action and interaction of practitioners, through their routines and their performance. Some skills such as the identification of opportunities, the perception of things around them, understanding the situations that happen in the organization, as well as in more formal aspects such as planning, budget control, meetings among others, guide practitioners in their strategy (WHITTINGTON, 1996). EPS is therefore concerned with understanding how strategists learn to formulate and implement strategies. For this, this approach places them at the center of the research. Whittington's seminal work (1996) influenced followers like Paula Jarzabkowski, Gerry Johnson, David Wilson and Leif Melin, among others who also made their contributions to the field in strategy. The EPS seeks to understand the organizational practices through the actions taken by the managers, in which it would be necessary to have an experience with these actors. As well as, understanding how their actions influence, and what effects they may have on the organization (JOHNSON; MELIN; WHITTINGTON, 2003).

Jarzabkowski, Balogun, and Seidl (2007) complement that the EPS seeks to understand the process of formation and implementation of strategies, through the actions of individuals (micro), as well as the deliberate practices on which

individuals are based to take their actions macro). Jarzabkowski (2009) justified that this production was due to the students' dissatisfaction with the traditional strategies that do not provide with clarity the interaction, motivations and actions that evolve such actors and result in the practice of strategy. Whittington (2006) completed his theory of strategic practice with the work Completing the Practice Turn in Strategy Research. In it, the author presents the three elements of the strategy: practices, praxis and practitioners and clarifies that EPS is geared to the social field for the definition of practice. In this perspective, culture, processes and shared knowledge guide the actions of individuals. As well, it maintains the sense of practice, trying to understand how the individuals carry out their activities. For this, it becomes necessary to take care of the small situations lived in the daily life of individuals. Strategy research also focuses on the actors' abilities that influence the performance of such activities: strategists (WHITTINGTON, 2006). Such conceptions guided the formation of the conceptual structure given as practice, praxis and practitioners by Whittington (2006), in which praxis is associated with activities, practitioners' doing in the formation and implementation of strategies. Practices involve the behavior, routines, norms and procedures by which actors perform their activities or praxis, and practitioners concern the actors who, through their practices and praxis, formulate the strategy, that is, the strategists.

Through Figure 1, the author sought to clarify the integration between these elements: practice, praxis and practitioners. In this sense, practitioners are the critical connection between praxis and intra and extra organizational practices. Through their praxis, actors can adapt existing practices, as well as introduce new practices. They are the professionals of the strategies, represented the managers and their advisers (A, B, C), the fourth practitioner (D) is part of the extra organizational field, which are represented in the inferior parallelogram. Five points of convergence (i-v) between situations of intra-organizational strategy praxis were highlighted that can be either formal meetings or informal conversations, which are part of the activities of these actors. Vertical arrows indicate the use of available practices, which when they become legitimate are included in the upper parallelogram (1 to 4). The practice (4) represents the strategies not accepted by the organization, but practiced in the extra organizational field.
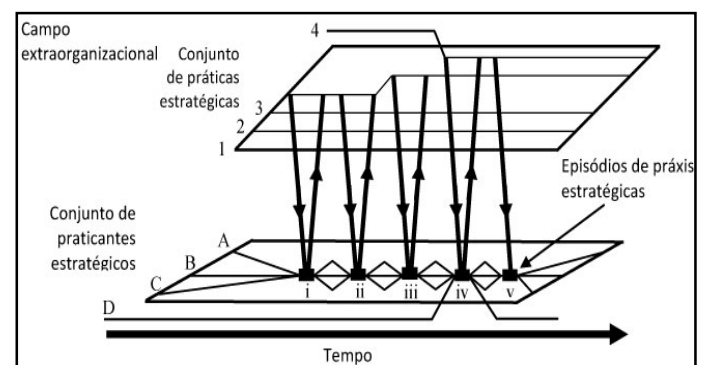


Fonte: Whittington (2006, p. 621).

**Figure 1. Integration of practices, praxis and practitioners**

Each element suffers its own repercussions. However, these are also interconnected, both in the character of practitioners and their practices and abilities. Whittington (2006) pointed out the four implications of strategy practice: (i) the

downward-pointing arrows indicate the potential weight of practices on praxis, which points to conservatism, but also to the possibility of change in practices ii) the up arrows indicate that the strategies that have emerged emerge from praxis iii) through people that transfer, reproduce and innovate strategic practices iv) the effectiveness of praxis depends on the ability of professionals to access and implement strategic practices. Contributing to the work of Wittington, Jarzabkowski, Balogun and Seidl (2007) conceptualized praxis as the human action of practitioners, whether at the micro or macro level of organizations. Practices are associated with making, behavior, physical, discursive, procedural resources by which actors interact and carry out their activities collectively. Practitioners are the actors who participate in the process of formation and implementation of strategies, interrelating praxis and practices. When articulated the three elements, the strategizing occurs, that is: the making strategy in the authors' say. Vaara and Whittington (2012) cited four attributes of Strategy as Social Practice that enrich the field in strategy. I - Strategy as Practice presents itself through sociological, rather than economic, theories. It has links to traditional theories, but extends it with strategy from the social sciences. II - extends the scope of research in traditional strategies and how they can explain how through studies on the interactions between practitioners in organizations and the consequences in the introduction of certain strategies. III - extends the scope of organizations studied, if the traditional strategies focused on private companies, the Strategy as Practice has carried out studies in non-profit organizations, universities, public agencies among others. IV - has achieved substantial changes in the methodologies used, leaving aside statistical studies for qualitative research and discursive approaches.

**Studies of EPS focusing on Discursive Practices**

Discursive approaches have also gained space in EPS as pointed out by Vaara and Whittington (2012). In this perspective, the discourse becomes more than a reference or expression to something, it presents the intrinsic regularities, in which, through these, it is possible to define a conceptual network that is its own (FISCHER, 2001). The discourse can be considered as a set of relations, knowledge transmitted through documents, conversations and integrated social practices (KNIGHTS; MORGAN, 1991). For Spink and Medrado (1991), one can not deny the existence of linguistic prescriptions and rules that guide the daily practices of individuals and maintain the discourses. However, the discourse does not disregard the diversity and irregularities used by people in their daily lives. Through this break with the usual, it becomes possible to see the senses, the main strategy of social research. Balogun et al. (2014) clarified that strategy involves all forms of communication that the organization has, such as informal talks or formal meetings, corporate statements, spoken words, as well as materialized in texts, and that their effects go beyond the organizations and actors involved, which justifies interest in this approach. EPS studies are also focusing their attention on this perspective because it is through them that strategic practices reveal how the roles and identities of professionals have been formed (VAARA, WHITTINGTON, 2012). It also allows the analysis of the linguistic nature of the strategies and the way in which language shapes the strategic practices (FENTON; LANGLEY, 2011; BALOGUN et al., 2014). In the seminal paper by Knights and Morgan (1991), the authors developed a framework for the critical analysis of corporate strategies. In

this perspective, the reproduction of discourse needs to identify the conditions in which discourse becomes "thinkable" and "practical". According to the authors, discourse is always embedded in social practices and involves a set of relations of power, all knowledge written, spoken, or communicated, relationships that can bring about effects of truth.

Among the authors who corroborate with the perspective of discourse as a social practice, they clarify that it is through language that strategies are constructed, as well as the organizational reality (KNIGHTS; MORGAN, 1991; CHIAPELLO, FAIRCLOUGH, 2002; VAARA; KLEYMANN (1997). For Mantere and Vaara (2008), discourses are only part of the body of knowledge and organizational practices, their effects are evaluated through cognitive practices, making it difficult to identify. Vaara and Tienari (2008) performed a critical analysis of the discourse regarding the legitimacy of multinational corporations. For the authors, there is a lack in the perspectives that study the political aspects of discursive legitimization, and they guide a micro level analysis of the textual dynamics. Vaara (2010) used three levels to analyze the discourse in strategy: in the macro - there is a complexity in the strategy, as a set of knowledge; in the meso - it is necessary to understand the different narratives, the polyphony and dialogicity in the organizations; at the micro level - there is a reflection on the rhetorical and tactical skills used in conversations. Rouleau and Balogum (2010) argued that the discursive practices from the point of view of EPS lead to values and ideologies that become naturalized in society. Such conceptions are in agreement with the idea of Vaara and Whittington (2012) who affirmed that, through the EPS, it is possible to expand the scope of studied organizations. A systematic review of articles that addressed the Strategy as a Social Practice focused on the discursive practices, in the data bases: Scielo and Spell and events of the National Association of Postgraduate and Research in Administration (ANPAD) were carried out. This research was carried out between October 3 and November 16, 2016. In relation to the terms used to search the scientific papers were "strategy as a social practice" "strategy as practice" "EPS" and "strategy in practice". In the Scielo and Spell databases, with filters: articles, Portuguese language and coverage in Brazil, searches resulted in 710 papers. Focusing on articles articulating EPS and discursive practices, eleven works resulted, which, in a way, confirms the incipience of studies that relate the two approaches in Brazil. The summaries of these papers are presented in Table 1.

**Research Design**

The qualitative approach and the descriptive purpose were chosen. For Sampieri, Collado and Lucio (2013), qualitative research expands the information analyzed, and categories can be constructed and improved throughout the research development, based on the interpretative form of human actions, their intuitions, experiences and interpretations. Descriptive research is among the most used by researchers who care about the practice (GIL, 1996). Documentary research was also used to prove the existence of a hypothesis based on a series of information (OLIVEIRA, 1999). The research sample was defined in three HEIs of the Acafe system. Of these, two constitute universities and one as a university center. The ACAFE System was founded on May 2, 1974, composed of a deliberative and fiscal council and is a non-profit civil society that groups educational foundations of

**Table 1. Studies on strategy as practice and discursive practices**

| Authors | Objective | Main results |
|---|---|---|
| Rese, Casali and Canhada (2011). | Discuss the main role of organizational communication in strategy as practice. | Communication can be considered as a way to understand strategic practices, as well as an approximation of the methodological aspects of the process and a metaphor of it. |
| Junior, Pacagnan and Marchiori (2013). | Reflect on the methodology of the Discourse of the Collective Subject in studies focused on Strategy as Practice | The methodology of the Collective Subject Discourse is susceptible to the studies about the EPS by its conceptual approaches, such as the practical approaches, the field, social representations and structures, with respect to questions of interpretative nature. However, the methodology is limited to comprehension as a whole. |
| Oliveira e Bulgacov (2013). | Discussion about the possibilities that the Wittgensteinian notion of language games presents for organizational studies and the Organizational Strategy, especially when it refers to Strategy as Practice. | The Wittgensteinian language studied by means of three elements: the mode; the context; and the function of the language in use; some questions, for example "(a) consonances and dissonances between grammars and life forms; (b) rhetorical ambiguities; (c) conflicts, tensions and argumentative disputes anchored in hierarchical power relations; and (d) macro organizational processes and institutional influences in the organizational context by a way of mutuality constitutive of the languages practiced in these spheres "(p.568). |
| Dias e Godoi (2014). | Epistemological reflection on "the do" strategy and the gender issue, besides presenting a methodological path for the integration of Discursive Practices and EPS. | There are three epistemological dimensions that are predominant: modernism, postmodernism and after modernism. As for the gender, these dimensions are given by modernism, poststructuralism and postmodernism. It is through the strategic practices that the EPS associates the strategy with the gender issues, in this sense were articulated three areas of knowledge, being to the strategy, sociology and linguistics. |
| Campos, Andrade e Cappelle (2015). | Analyze the characteristics of a strategic planning speech, this being a junior company. | The company seeks to pass an image of cooperation, where the company is built in a collective and harmonious way, something that does not fit the reality. |
| Andrade et al. (2016). | To analyze the Strategy as an Environmental Liability Practice of the Federal University of Lavras, aiming at the macro-social and historical context in the Institution. | It was possible to notice a discursive reproduction in the tangent to the social and historical elements, as well as a discursive transformation that since the decade 2000 is bringing new implications in the university, as well as the influence in the aspects of micro and macro organizational order. |
| Baeta, Brito e Souza (2016). | Understanding Strategy as Practice through dialogues with other fields of knowledge | The ontological assumptions of critical realism and methodological theory of critical discourse analysis make it possible to read reality, which assists in understanding strategic events, and presents a way to other important questions of organizational studies. |
| Lima, Romagnolo e Marchiori (2016). | Understand how the elements of the Strategy as Communicational Practice in a social movement are manifested. | The "making strategy" arises from an interactive dynamic between the practitioners in the actions in which it permeates the communication and form the strategies. Such interactions were considered essential to share the purpose of the movement. |

Source: Prepared by the authors.
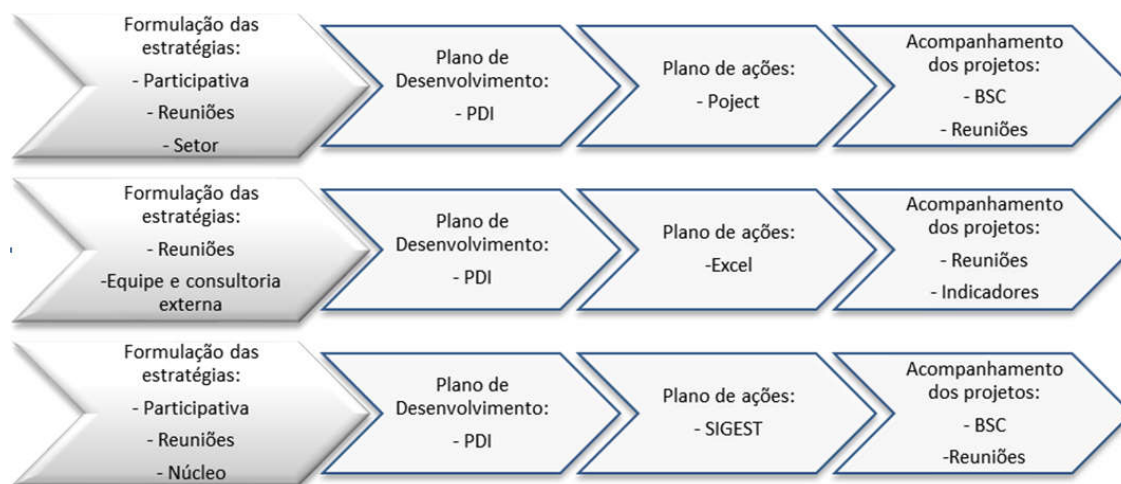


Source: Research data (2017).

**Figure 2. Strategy implementation process in HEIs**

Santa Catarina. The data collection was materialized in two ways: primary data collected through interviews and secondary data through IES documents. The interviews were carried out with those responsible for the institutional strategic planning of each HEI. The secondary data analyzed were taken from the Lattes platform of the interviewed practitioners, as well as from the IDP of the institutions investigated. The analysis took place qualitatively considering the assumptions of EPS and according to the following categories: strategic process structure, practitioners involved, methodology applied in strategy implementation, technological tools used and implications in strategy making.

**Presentation and Analysis of Results:** The results are presented in three sections: the structure of strategic planning in the researched institutions; and, subsequently, the implementation of the strategies and the implications for the implementation of the strategies. In order not to make public the Institutions under study, the letters A, B and C are used when referring to each HEI. When used the expressions: DS-A, DS-B or DS-C are presented the secondary data collected in the research, being exposed at the end of each fragment. As for the profile of the participants, we verified that all three have training in areas related to the strategy. As for the knowledge,

the participant of IES A, has experience in university management. She is a researcher among other areas in Strategy, Strategy as Social Practice. She is currently a lecturer, researcher and manager at the institution. Interviewee IES B, in addition to organizational knowledge, lectures and training for leadership, has in the segments of polymers, metallurgical, metal mechanics, transport, graphic and visual communication and information systems. He acts as a teacher, coordinator of the General Department of Internship and acts as consultant for companies in the administrative and productive areas. The IES C researcher is a university professor and consultant with experience in the areas of strategic management and, at IES, he is the executive coordinator of Strategic Management and Project Management Office. It is important to note the importance of the actors' knowledge and experience in doing strategy, after all it is through these that the main skills of practitioners involved in strategizing can be developed and improved. These skills were also recognized, since during the interviews, through the discourse of the three interviewees, the mastery and clarity of the subjects was explicit, indicating, therefore, knowledge about the subject matter. EPS has some implications for practitioners, emphasizing their skills and experience in their routines. In addition to formal knowledge, it also recognizes the distinct skills required of the performance of its practices (WHITTINGTON, 1996).

**Process of Formation and Implementation of Strategies**

It is necessary to understand how the strategic planning structure is structured in HEIs, as well as to know the different practitioners who are involved in the process of formation and implementation of strategies, such as rectors, coordinators, external consultants, in short: strategists, to understand the process of formulation of strategies which is the first step taken by strategists. It is known, therefore, that the strategy can emerge from different scenarios and structures. In IES A, the structure of strategic planning takes place through a responsible sector, composed of a coordinator and two assistants. "Sector and there is an industry coordinator with two assistants" (A). In Institution B there is no sector, but a responsible team and an external consultancy that provides services to IES. "Today we have a team assembled, not a sector, so there is a team set up for planning and an external consultancy" (B). The interviewee of Institution C clarified that previously also depended on external consultancies, it is currently composed of a nucleus of planning, development and evaluation, which includes an area called strategic planning and institutional renewal, Project Management Office (PMO), institutional evaluation , ombudsman's office and a decision support system.

In addition to strategic planning, the HEIs have a sector responsible for competitive intelligence, whose main attributions are the analysis of competing organizations and their actions. "We follow the actions of other institutions, which are our competitors, evaluates socioeconomic data and also the trends in education, distance learning, and the changes that are occurring and which have an impact on our daily life" (A) . In two of the HEIs this sector corresponds to the same one of strategic planning, while in Institution C, the sector responsible for competitive intelligence is not within the planning nucleus of HEI, but works in an integrated way with it. "Competitive intelligence is not within the core responsibility, it is in another area, but we work in an

integrated way" (C). As for the participants, it was observed that the strategies were formulated by different actors, either in the intra or extra organizational field, which corroborates with Whittington (2006) who highlighted the fourth practitioner as the external consultant, in the integration between practice, praxis and practitioners and who, when they accept such practices, can become legitimate in the organization. Regarding the formulation of strategies, it took place in a participatory manner in the three HEIs analyzed, taking the form of meetings.

"The formulation of the strategy in the Institution takes place in a participative way, in meetings with managers of the five hierarchical levels of HEI" (A). "[...] Finally, the actions are done in a participatory way, from the rector to the course coordinator, everyone gets involved" (C). The strategic process undertaken by universities includes members of the academic community, such as teachers, department heads, and other junior representatives, not just top executives. These can be considered as a way for managers to be able to shape strategies between policy constraints and professional standards. However, the authors clarify the difficulty encountered in making strategic changes within the universities due to the diverse constituents present in favor of a common goal (JARZABKOWSKI; SEIDL, 2008). As for the conduct of the process, it is directed by different practitioners. In Institution A, the process is conducted by the strategic planning sector, in Institution B by the strategist himself, while in Institution C the last process was led by the IES dean. Regarding the meetings, Jarzabkowski, Seidl (2008) carried out a study to analyze the role of meetings in the social practice of strategies.

According to the author, universities have particular characteristics and should be taken into account when analyzing the influence of these meetings for strategic orientations, such as the propensity for ambiguity and the divergent orientations given by the various professionals and their responsibilities. Regarding the period of time between the strategic meetings, it has been noted that these may vary from one institution to another, moreover, there is no fixed period for its accomplishment. These depend on the situation and the type of strategies the HEIs are adopting. As for IES A, it does not have a set period for meetings. "There are several meetings where the analysis of the internal and external environment, sectoral information is done. Once the analysis is done, the objectives and respective strategic projects are elaborated "(A). "In monthly meetings, and there the team here holds biweekly or weekly meetings, if any, but once a month is seated with the consultant and aligned the ideas" (B).

"The preparation of the planning is done in a certain period, then there is the monitoring, which is monthly, quarterly, depending on the situation" (C). Regarding the implementation process of the strategies, it was verified in the HEIs studied that it occurs through strategic projects or a plan of actions, in which the main actions for the execution of the proposed objectives are detailed, as well as by means of instruments, in order to assist the process. The Institutional Development Plan (IDP) is one such instrument. It presents the pedagogical guidelines, the activities developed in a given period, the form of work and the mission proposed by the HEIs, thus expressing their identity in relation to these aspects (GUEDES, SCHERER, 2015). Opinion CNE / CES 1366/2001 (NATIONAL COUNCIL OF EDUCATION, 2001, p.3) reinforces the importance of the IDP, which "determines the

mission of each institution and the strategies that it freely elects to achieve goals and objectives." Goals can be defined by strategic objective or by sector. In IES B, this occurs in both ways, while in IES C an institutional goal is deployed at all levels. In IES A, the goals are established by academic dimension and by strategic objectives, "[...] by academic dimension. Indicators and targets are by strategic objectives "(A). In Institution A, in addition to the strategic objectives, the strategic projects are defined, for each of the four perspectives proposed by the HEI in the strategic map, namely: sustainable growth, positioning towards society, internal processes, people organization and infrastructure. As well, the number of strategic objectives for each sponsor, and analyzed the percentage of implementation of the objectives. The strategic projects are updated by the IES leader and validated by the sponsors, after which the planning sector collects all the data manifested in the projects and monitors the process (DS-A).

In Institution B, there are institutional goals and goals. In this case, the actions are oriented through goals, which are established from each of the proposed guidelines: Higher Education of quality; Articulation between national guidelines, demands, documents and institutional practices; Access and permanence of academics; Assistance to the professional profile; Criativity and innovation; Communication and Internationalization. Regarding the number of goals, it is divided by sector: graduation, post-graduation, research, extension and administrative, as well as the intermediate deadlines for achieving the goals. In Institution C, the number of strategic objectives is established based on each of the premises proposed by the IES, which represent in a contextualized and orderly manner, the Institutional strategic guidelines. They are: relevance and relevance, production of knowledge, meaningful learning, learning environments and sustainable development. In addition, it is through the strategic objectives that the indicators and institutional goals for the duration of the IDP are defined, as well as the action plans, which are correlated with the target execution timetable (DS-C). It was verified that the HEIs also provide the system as support tools, which are well structured, with practices already incorporated and accepted by the organization.

In IES A, Project is used as a planning tool, which is a Microsoft project portfolio management system that allows planning, programming and representation of all the information related to the organization's projects in a graphical way (MICROSOFT, 2017). The conduct of the process is the responsibility of a leader and accompanied by the respective sponsors, who are usually the immediate superiors. "Project [...] strategic projects with a leader responsible for your driving. Leaders under the supervision of the sponsors who is usually the immediate boss "(A). Institution B does not use systems as a planning tool. However, you can use features such as Excel to control and monitor actions, with a spreadsheet of all data. The process is led by the team and then socialized with the various departments involved in the action. "We do not work with systems, what we use is Excel, with all the data being processed (SIC)" (B). IES C uses SIGEST - the name is an adaptation of IES itself, which is actually SA Performance Manager that assists in the integrated visualization of results through strategic maps, performance indicators and action plans. The follow-up of the projects occurs through meetings, being assisted by the same actors involved in the strategy formulation process.

At such moments, the results already obtained and eventual delays or stoppages in the implantation are presented. For the monitoring of projects, indicators are also used. In the three Institutions, there is the supervision of the chief executive, in this case the Rector of HEIs. "The methodology is in meetings where the leader presents the synthesis of the projects and the percentage of implementation. Justify in case of delay in implementation "(A). "Yes, we are creating specific indicators for each project and the key issues that we have set as our main goals. It has indicators for each objective "(B). "Meetings have many forms. And it has the ease of the system. We work with reports, forwarding messages with the current situation "(C). Regarding the methodology used, either by the Balanced Scorecard (BSC), or by adapted methodologies, or even, close to the method in the three HEIs. The BSC is a methodology used by organizations to assist in strategic planning, mainly in the implementation of strategies, as it enables the control and measurement of the organization's performance to achieve its objectives, providing managers with a return to organizational performance, as well as being an effective fermented for strategic learning (FALLEIROS; SILVA; MERGULÃO, 2014).

The development of strategies in the sectors is done through different methodologies. In IES A, the unfolding occurs through the leaders and sponsors. "Through the leaders and sponsors. Also, the leader must lead to his / her sector and discuss with them the form of implementation at the sector level "(A). In Institution B, strategies are presented through meetings with the various sectors involved in the process. "Meetings a little bigger, puts what each sector needs to be doing for this strategic action, and then they have some goals by sector, there is the deadline and the percentage or value that they have to reach within a certain time frame" (B). While in IES (C) there are those responsible for each area and levels, these strategies are being passed as the levels are shifted below. "... in fact it is an unfolding of the strategy, has responsibility for certain areas, has both, the areas of strategies deployed and the areas responsible, for example, the number of students has a responsible institutional area, but when the campus level falls, the campus principal is responsible and when it descends to the course level the course coordinator is responsible "(C). When confronted with the uncertainties of the environment, it is possible to perceive the Institutions' concern regarding the subject, in the three cases the HEIs constantly monitor the external scenario, aiming to be prepared the changes when necessary. "[...] depending on the issue, it influences systemically, but this comes through the opportunities and threats that we end up following, completing with the strengths and weaknesses we can, depending on the case, make a correction of course, direction , a reformulation, then everyone has the freedom to be doing it within an institutional context "(C).

Since institutions can adapt to new phenomena, strategies can be formed from both a deliberate and an emerging process. In the first, the implementation of the strategy is understood as the post-formulation, in which the resources of the organization are used to put into practice the strategies already planned. While in the second, strategy implementation occurs when new elements emerge and are incorporated into the process (WHITTINGTON, 2002). According to the authors, this corroboration with Cardoso and Lavarda (2015) depends on the need of the organization for the inconsistencies of the environment. Thus, the main stages of the formulation and

implementation of the strategies in the three HEIs under study - A, B and C, as well as the means by which these processes occur, were synthesized in Figure 2.

**Implications for Implementing Strategies**

In the three HEIs under analysis, the difficulties encountered involve: practitioners, discourse and culture. As for practitioners: "In fact, our greatest difficulty today is resources. Financial resources resources in the matter of people. Also the issue of internal culture, we have a bit of resistance to change "(B). There was a consensus among the three HEIs regarding the culture aspect, as one of the main factors that hinder the execution of the projects. Whether it is for resistance to change, organizational culture, or views more broadly, such as the culture of a country. "... we have a culture that we plan a lot and do little, in fact this is in Brazil, this culture, I understand that it is not so, I think the planning is still a bit flawed, is to keep tables to say what you planned. This is how we planned, but it was planned correctly, there are data from the United States and other developed countries that they spend much more time planning and short time running, because it is more accurate, here we have the culture that is planned little and thinks that it was a lot, and then when it goes to execution it has the reworking, then this is the challenge of acculturating this process of strategic thinking and strategic execution "(C).

In this sense, Whittington (2006) explained this relation in which the practice, in an organizational plan, incorporates the routines, operational procedures and culture, that can form local modes, exemplified by the author as the strategic committees, or can also be derived from fields or social systems in which the organizations are integrated, or even involving whole societies. The HEIs integrate several courses and professionals from different areas of knowledge, which involves different voices of discourse. This aspect was cited by an HEI as one of the difficulties in implementing the strategies, of having a common language with these professionals. "The main difficulty I see is that our university is very big, it has several levels of maturity, so sometimes we are talking to a math teacher, you are talking to one of philosophy, of medicine, so this is a lot difficult at times, to have a common language "(C). When verified in the PDI of the Institutions, it was possible to perceive actors from different areas of activity involved in the process of document development, such as the strategic committee of the rectory and the manager, which also include directors, secretaries, chief of staff and advisors. The executive committee is comprised of representatives from different areas of HEI, and the communities involved in thematic groups of the IDPs, councils, coordinators of courses, teachers, administrative technicians and student leaderships (DS-C).

This integration with actors from different areas of knowledge was approached by Vaara and Whittington (2012) who emphasized the diversity of practices and voices that form or are around the strategy. The authors suggested that future research elucidate the discursive variety that is in some way related to the strategic activity, as well as to the contribution of other organizational practitioners. Another perceivable point is a praxis more focused on the demands of daily life, in which practitioners are burdened with their responsibilities and end up becoming less involved with strategic planning. "[...] knowledge about the importance of planning, over-activity of

managers who end up prioritizing the day's activities and leave planning for later. [...] Heterogeneity of managers, that is: who does not have training for management "(A). Some aspects that facilitated the implementation of the strategies were also mentioned. The HEIs express the fact that they act in the educational sector and rescue the influence of the practitioners. "On the other hand, what helps people are as well, they enter both as a factor that hinders and facilitates. There are people who, on the other hand, commit themselves and end up committing themselves by helping to develop these actions "(B). "What facilitates is the knowledge and experience of working in the education sector, because we had several cases back there of great consultancies that came, but did not have an adherence, were very knowledgeable, but it was not a knowledge that was contextualized to our reality "(C).

This factor was raised by Meyer Junior, Pascucci and Mangolin (2012) in higher education institutions in which they pointed to the marked presence of elements such as creativity, tacit knowledge, sensitivity and experiences of the managers involved in the strategic practices that were adopted in the area of the HEI. In addition, it was possible to perceive the importance of having the skills of the actors involved in strategic planning in relation to the use of available strategic tools. "[...] flexibility of the tools used, skills too, it's no use just having knowledge and experience, you have to translate into instruments and tools that are adherent" (C). Spee and Jarzabkowski (2009) clarified that it is necessary to know more about how these tools are used, different actors can use the same tool in different ways and for different reasons. For Vaara and Whittington (2012) strategists adapt analytical techniques to their needs, often helping to formulate creative strategies. In this sense, there is no way considered correct for the use of tools. Most of the implications for the implementation of the strategies presented by the interviewees are related to the social aspects studied in the Strategy as Practice, confirming the perception of Vaara and Whittington (2012) on the importance of new studies with the approach to improve the performance of these actors and organization.

**Final Considerations**

The contribution of this work is mainly in the articulation of the EPS with the discursive practices, in which, through these practices, it was possible to understand how the process of implementation of the strategies in three HEIs of the ACAFE system occurred. It was verified that this process is in line with the assumptions of the EPS since the strategy formulation process takes place in a participative way involving several actors - practitioners of the strategy, the diverse areas of knowledge of HEI as well as hierarchical levels, including strategists consultants. This result ratifies the assumptions of the Strategy as a practice that values, in addition to formal knowledge in the area of strategy, also recognizes other skills acquired by the strategists' experiences (WHITTINGTON, 1996). Still in this sense Jarzabkowski (2005) highlights this multiplicity of practitioners and the importance of their actions to the strategies, so that they are developed through their actions and interactions. Regarding the implications in the implementation of strategies, the data indicated that the main difficulties are related to the organizational culture, to the excess of activities of the practitioners and sometimes to the practitioners themselves, be it in relation to the heterogeneity of the managers or the different actors, as well as the language and the amount of information that the process involves.

However, there are also aspects that have facilitated such as the fact that the Institutions operate in the organizational sector, the use of support tools, as well as the engagement of managers and practitioners. This corroborates with Meyer Junior, Pascucci and Mangolin (2012) that pointed out different skills that can be achieved through strategic practices in teaching institutions. Finally, it was possible to perceive different perspectives that emphasize the approach present in the daily life of the institutions and in the strategy implementation process, such as the organizational culture, the diversity of practices and voices that influence in the process, and coordinators or extra organizational as the external consultants. The importance of these actors' abilities to adapt the tools to the institutional context and achieve the expected objectives. The research had as a limitation the fact that the collection of data was only given to those responsible for the strategic process and with secondary data internal to the HEIs. Thus, it is understood that it would be ideal to expand the data collection with other actors involved in making strategy in the Institutions. It is suggested, for future studies, that the sample be expanded. It is considered important, for the field of strategy, studies that involve the theme of Strategy as Social Practice articulated the discursive practices, still incipient in Brazil, in order to guide professionals in the area, as well as new researchers and academics.

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