OKR Methodology:
Case Study in Sebrae Meier

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ABSTRACT

In a changing world, dominated by fierce competition, it is imperative that companies have the necessary agility to adapt to the market constraints where they operate, investing in frameworks that promote the achievement of planned results. There are many tools that can help managers in setting goals; however, one became very well-known because it helped large companies like Google to achieve success: OKR – objectives and key results. When compared to others, OKR is still little publicized and used, leaving open some questions that the authors intend to answer in this work. A case study was carried out in a Brazilian company using a qualitative methodology and interviews and document analysis that only defines goals.

KEYWORDS

Goals, *Objectives and Key Results*, *OKR*, *Planning*, *Strategy*

INTRODUCTION

Globalization provides numerous benefits to organizations. These benefits come, in part, from companies like Google, which operate at a global level and have revolutionized the current market. Company whose mission is to store, structure and make information available. Make it universally useful and accessible (Doerr, 2018).

On the other hand, this globalization not only brings benefits, it also brings challenges. Today, existing is not enough to survive or succeed. The business, which a few years ago only needed to have its doors open to the public, today needs to invest time and money in marketing actions, resource management, innovation, in knowing the market, the consumer and, mainly, defining and implementing strategies to have success (Grant, 2013).

Reflection and time are difficult to find in the life of organizations, devising a strategy that does not quickly become outdated is a difficult task. Several authors recognized this barrier and proposed different approaches that help managers in this desideratum. Mintzberg (1987) proposed five different approaches to looking at strategy.

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Several tools to support the implementation of the strategy, goals and objectives have been developed, and some have been more successful and disseminated than others, namely, SWOT Matrix, CANVAS business model, Five Porter Forces analysis, BCG Matrix, Balanced Scorecard, Objectives and key results (OKR), among others.

Despite having proven effective as a strategic tool in large companies such as Intel, Google, LinkedIn, Oracle (Zhou & He, 2018), Spotify, Twitter and Airbnb (Castro, 2020), and also in small and medium-sized companies around the globe (Niven & Lamorte, 2016), the OKR approach has not reached the level of dissemination and implementation of other tools.

"Any company that embarks on an implementation of OKRs will realize soon after starting work that it is much more than a measurement project" (Niven & Lamorte, 2016, p. xiii)

This fact makes clear the importance of better understanding how the OKR approach works, what are the challenges and benefits it brings.

Three central questions need answers:

1. What are the reasons for using the OKR approach?
2. How to implement the OKR approach?
3. What is the expectation of success?

A case study developed at Sebrae Meier, a Brazilian company, aims to find answers to the questions raised. Through document analysis and interviews with those involved in the process, employees, manager and consultant, information was collected that answers the questions raised.

LITERATURE REVIEW

Strategy and Planning

Faced with the challenge of planning in increasingly complex and competitive environments, vision has become of fundamental importance in building the future of people, organizations, cities and countries (Drucker, 1998). According to Grant (2010), strategy is the way in which a company or individuals achieve their goals. Strategy and planning are part of everyone's daily life, whether people, organizations, governments, or others (Martin, 2014). Companies need to define a vision, define strategies that lead them to success in the market, after all, without adequate strategic planning it will be difficult to survive in the current globalized world (Neilson et al., 2008). The basis for developing a competitive strategy is the relationship between the company and the internal and external environment (Menguc et al., 2010).

Ansoff (1957) defines the four growth strategies based on the relationship between new and existing products and new and existing markets:

- Market Penetration: focuses on increasing sales of existing products to an existing market.
- Product development: focuses on introducing new products to an existing market.
- Market development: Your strategy focuses on entering a new market using existing products.
- Diversification: focuses on entering a new market with the introduction of new products.

For Kotler (1997), competitive strategies can be classified into two types: attack strategies and defense strategies. Mintzberg (1987) considers the existence of ten great schools of strategic thinking. Porter (1998) through the generic strategies model, prescribes three strategic alternatives (cost leadership, differentiation and focus) for companies to create value for customers and thus achieve a dominant position. Mintzberg (1994) questions whether strategy is simply a planning process, in addition to indicating that the failure of strategies is due to a separation between those who plan and those who execute. McFarland (2008) highlighted that the strategic planning model allows companies

to define strategies to make more effective choices. While planning is a fundamentally conservative process, most strategic planning models focus on the same basic idea, using the SWOT matrix, and breaking it down into orderly, outlined steps with predefined checklists and techniques, and focusing on defining of objectives, budget and action plan (Mintzberg, Ahlstrand & Lampel, 1999).

Girod and Whittington (2016) confirm that companies must change or adapt their strategy according to changes in the environment. In a study, Gunn and Williams (2007), refer that the three predominant strategic tools are the SWOT analysis, comparative evaluation and critical analysis of the success factors.

Albana et al. (2017) in an empirical study carried out between the years 1990 and 2015 concluded that the ten most used tools are: SWOT analysis, benchmarking, PEST analysis, scenario analysis, definition of mission and vision, analysis of Porter's five forces, financial analysis, assessment of key success factors, cost-benefit analysis, and customer satisfaction assessment.

Success and Goals

The concept of success can be approached from several perspectives. Bar-Yam (2004) points out that to be successful in a complex environment, it is necessary to find the most appropriate solutions among all available ones. For Anthony and Govindarajan (2007) the success of a company does not depend only on financial variables, therefore, it is related to the performance in financial and non-financial indicators, which represent the critical success factors of the company. When defining the strategy and preparing the company's planning, another fundamental issue arises, the establishment of goals. Goals are necessary to achieve high performance in the workplace (Doerr, 2018).

Wodtke (2016) points out five reasons why a goal is not achieved:

1. When they are not prioritized.
2. When they are not communicated comprehensively.
3. When there is no plan to reach the goals.
4. When you don't dedicate enough time to what was important
5. When there was withdrawal instead of interaction.

In general, the most difficult goals are those that are most effective in increasing performance. In general, difficult and specific goals can generate higher-level results than vague goals (Roose & Williams, 2018). Defining goals that are aligned with the company's strategy is a difficult and time-consuming task, however, when everyone knows the main objectives and results, working on the goals becomes simpler and easier (Bock, 2015; Gary et al., 2017).

Management by Objectives (MBO)

Management by Objectives (MBO) can be defined as a management system that aims to relate organizational goals to individual performance and development, primarily through the involvement of all. The concept of MBO was conceived by Drucker (1954) in an idealistic approach to results-oriented and at the same time humanistic management. The company must be built based on trust and respect for the worker, and not just focused on profit (Doerr, 2018). The MBO method would give power and responsibility to individuals in the same way that it would direct the team's effort to work together, in a harmonized way and with the objective of the common good (Doerr, 2018). It is the responsibility of any manager to expose the objectives to the managed, these objectives, which will indicate what performance the unit or company will need to achieve (Drucker, 2010). The monitoring and evaluation of the performance of each employee is essential to achieve the established objectives. If employees themselves are involved in setting goals, they are more likely to meet their obligations (Islami et al., 2018). In practice, MBO is rarely effective in its proposal to encourage cooperation between teams and individual innovation, becoming the target of harsh criticism, giving rise to the emergence of other methodologies, namely OKR (Niven & Lamorte, 2016).

Objectives and Key Results (OKR)

The OKR concept originated at Intel and quickly spread to other companies in Silicon Valley, including Google, which began using it in 1999 and which would provide the company with remarkable growth. OKR is a goal setting system, tool or methodology. It is a simple way to involve all company employees to pursue ambitious and measurable goals (Castro, 2020).

For Doerr (2018), OKR is a goal setting protocol for companies, teams and even individuals. However, OKR cannot replace other fundamentals such as leadership, common sense or creative company culture, but combined with them, OKR can take the user to the top (Doerr, 2018).

At the end of the stipulated period, a key result is achieved or not, there is no middle ground. If the main results are achieved, the objectives will also be achieved, if not, the OKR was not well defined (Niven & Lamorte, 2016).

There are several reasons OKR is an effective planning tool. One is that it does not use a top-down decision-making approach. Goal setting is bidirectional, that is, employees in an area propose goals for area managers to approve, just as areas propose goals for top management to approve (Niven & Lamorte, 2016).

Another reason is the fact that targets are always ambitious. If teams are always hitting targets, it's because the targets are too easy. Another reason for the success of the OKR tool is the fact that goals are not associated with rewards. If OKR goals were associated with prizes or promotions, it would be more difficult to set ambitious goals (Niven & Lamorte, 2016).

OKR can be seen as a critical thinking, goal setting and alignment tool that serves to ensure that company employees work collaboratively on relevant goals for the company (Weekdone, 2020).

The objectives should qualitatively describe the goals that the company wants to achieve. They need to be short, relevant, direct, inspiring, motivating, challenging to generate engagement. Key results are metrics that will be used to measure progress and achievement of goals. Therefore, key outcomes need to be specific, measurable, relevant and attainable. Corvisio (2020) also reinforces that OKR promotes the definition of broad goals for the future, which are monitored with metrics, which are the main results.

The way OKR works can be divided into three parts (Wodtke, 2016):

1. Motivational and measurable goals, where the objectives should inspire, motivate and the main results should serve to measure the objectives.
2. Turning actions into goals, reviewing priorities weekly, it is possible to know how to achieve them and what prevents them from being achieved.
3. Use cadence because cadence builds commitment.

Management by Objectives (MBO) Versus Objectives and Key Results (OKR)

Doerr (2021) highlights the differences between the two concepts (Table 1)

METHODOLOGY

Case Study

The case study to be developed will follow the descriptive qualitative method and will be carried out at the company Sebrae Meier. Will involve document analysis and interviews with the business unit manager, employees and the specialized consultant who supported the OKR implementing the tool.

Analysis was carried out analysis to answering the central questions. The justification for each question is supported by the academic literature (Table 2).

Table 1. MBO versus OKR (Doerr, 2021)

MBO	OKR
Focus on what?	Focus on what and how?
Annual monitoring frequency	Quarterly or monthly monitoring frequency
Private and isolated information	Public and transparent information
Top-Down	*Bottom-up*
Linked to compensation	Unlinked to compensation
Risk averse	Aggressive and inspirational

Table 2. Research questions

Research Question	Justification
RQ1	This question aims to understand what motivated the manager to use the OKR tool. Nobre (2016), Albana et al. (2017), Frost (2003), Gunn & Williams (2007), Aldehayyat and Anchor (2008), Oliveira (2008), Rodrigues (2019) present the main strategy tools in use.
RQ2	Niven & Lamorte (2016) preparing the OKRs journey answering to the question "Why are we going to use OKRs, and why now?" Doerr (2018) showed that among the attitudes that generate success in the use of the OKR tool are the employees' commitment to time and space and the alignment between teams. In the specific case, were the collaborators involved? Did the teams collaborate with each other? In this way, it is intended to understand if these two characteristics occur in the case studied. Some authors stated that the goals of teams should be interdependent, while some others indicated that they should be independent. Castro (2020) presented the main errors in the use of OKR, we will try to understand if in the present case they also occur. What were the steps the company took to implement the OKR? The purpose of this question is to identify the steps to compare with the models presented by the authors verified in the literature review. In the literature review, several canvas models were found to support the implementation and control of OKR, in the specific case, was any specific model of support tool used?
RQ3	Doerr (2018) indicated that the use of OKR promotes the acceleration of company performance and business unit growth. In the specific case, was there an increase in performance? And was there growth in the business unit? Weekdone (2020), similarly to Doerr (2018), indicates the increase in team productivity by using OKR. Was there an increase in team productivity when using OKR? As with the previous questions, it is intended to verify if success was achieved. Oliveira (2004) indicated that having a well-defined strategy provides success and good results. In the specific case, was it worth using the OKR tool? Have key results been achieved? Have the objectives been achieved? Were there any difficulties in using the OKR methodology? Niven & Lamorte (2016) talk about how to make OKRs sustainable.

Sebrae Meier

Sebrae Meier is a business unit of Sebrae Rio responsible for promoting entrepreneurship in the North Area of Rio de Janeiro, which encompasses 83 neighbourhoods.

Sebrae Meier provides guidance and information to more than twenty-seven thousand companies a year through consultancy, face-to-face and remote assistance, courses, lectures, events, among others, on various topics, such as planning, marketing, strategy, innovation and finance.

Data Collection

Data collection lasted six months and took place from two different sources: documentary analysis of documents and semi-structured interviews that were carried out with participants. Due to the restrictions caused by the COVID 19 virus pandemic, all data collection will take place remotely.

Documentary Analysis

The accessed documents were analysed and compared with the other support tools found in the literature. In addition, this analysis served as a complement and support to ratify the answers given by the interviewees (Table 3).

Interviews

Semi-structured interviews were conducted with the different participants in the implementation of the OKR methodology.

The first was the business unit manager who decided to use the OKR tool and who lead the implementation. The second group of people were the unit's employees, who participated in the use of the OKR tool. Finally, the specialized consultant. The purpose of each of the questions was defined in the respective scope.

DISCUSSION

The answers to the questions are transcribed in the Table 4.

FINAL CONSIDERATIONS

It is also important to compare the results obtained in the Sebrae Meier case study with the information found in the literature review.

The first main research question was broken down into two questions: "Was OKR used as a goal setting tool or were there other objectives in use?" and if "was it considered to use another tool instead of OKR?". As for the first one, it was found that the business unit was motivated by improving people relationships, controlling execution and collective results. The second was justified by the fact that OKR is a tool focused on results. That is, when asked what the reasons were for using OKR, it can be concluded that the tool generates employee engagement while providing a focus on results, in part, similar to what was stated by Doerr (2018), that OKR is a goal setting tool. The second main question was divided into twelve questions. The question "Were employees engaged?" was answered

Table 3. Research questions

Team Documents	Objectives
Team 1	1. Exceed 2017 revenue target. 2. Exceed the target of individual microentrepreneurs served by the business unit. 3. Build the best customer base 4. Establish an active relationship with the portfolio customers.
Team 2	1. Achievement of the revenue target. 2. Focused on good service 3. Have a good customer base 4. Focused on the relationship with the portfolio customers and had the key results
Team 3	1. Exceed expectations in revenue generation 2. Build loyalty to the MEIs in the region. 3. Build the best client portfolio in the office. 4. Related to the portfolio customers.
Team 4	1. Exceed expectations in revenue generation 2. Attend and register the MEI of the region. 3. Increase the customer portfolio 4. Relationship with customers

Table 4. Respondents' answers

	Answers
Q1	Why did the unit manager decide to use OKR? Employees - facilitate the control and improvement of the relationship within the team. Expert consultant - improving team engagement. Manager - The objective was to improve teamwork to improve results.
Q2	Why did the unit manager choose the OKR tool and not another tool? Employees - The reason for the choice was its easy of use and at the suggestion of the specialized consultant. Expert consultant - pointed out that the manager had already tried other tools without success. Manager - replied that he chose OKR because it is a tool focused on results.
Q3	In your opinion, was there team engagement? Yes. By all respondents
Q4	Did the teams collaborate with each other? Yes. By all respondents
Q5	Were the key results measurable? Yes. Unanimous response
Q6	Were the teams' goals interdependent or independent? All respondents answered that they were independent, except for one who answered both
Q7	How many goals and key results were defined? Employees – Some did not remember or answered different numbers (from three to four and from four to five). Expert consultant - indicated that there were four key outcomes and three objectives. Manager - pointed out that there were four or five.
Q8	How the OKRs were defined? Employees - One indicated that it had been defined top-down and the others bottom-up but based on institutional goals. This was confirmed by the expert consultant and the manager, who replied that employees could define OKRs, but should consider institutional goals.
Q9	Were the teams' key objectives and outcomes linked to institutional goals? Everyone indicated that they were not, which was confirmed by the manager and expert consultant.
Q10	What steps were taken for implementation? Employees - In general, the employees indicated that the process took place together with the specialized consultant, that firstly, the presentation of the OKR methodology was carried out, then the objectives and key results were defined, then the action plan was prepared, after that, there was periodic monitoring of the execution and, at the end, analysis of the results. The mentioned steps were confirmed by the specialized consultant and the manager.
Q11	What support tool was used? Unanimous answer. The support tool was the Excel control sheets.
Q12	Was the tool worth using? All indicated that using the tool was worth it. As indicated as positive points: help with controls and team integration. As negative points, the manager indicated the fact that there was no integration between teams and the inability to award prizes to teams and individuals. Employees indicated that the control sheet was limited, that they felt exposed by the fact that everyone had access to information from others and that the dependence of other team members to achieve the results and objectives were the negative points in the experience of using the OKR methodology.
Q13	Have the KRs been achieved? All indicated that both key results and objectives were achieved. However, documents do not demonstrate this.
Q14	Were the objectives achieved? Yes. Unanimous answer
Q15	What were the difficulties encountered? Half of the employees indicated that there were none, one of them indicated that the lack of habit in using the tool was the most difficult and the last pointed out that working in a team was the most difficult. The expert consultant indicated that after the alignment of use and the definition of OKRs, he no longer followed the process. The manager pointed out the adaptation of people to work as a team as the main difficulty.
Q16	Final comments The first employee indicated that he thought they had not used everything that the tool could offer, and that the manager expected a better result with its use. The second employee replied that he believes that using the sheets as a support tool was not the best option, that the OKR is a good tool, easy to control the execution of the teams by the manager and that it was a good experience. The third contributor pointed out that the tool is very good; The last contributor declined to leave comments. The expert consultant took the opportunity to reinforce the difference between task and result and that a task should not be placed in the OKR as a key result, that tasks serve to achieve the key results. The manager indicated that the OKR model is not rigid, that the human capital that will use the tool must be considered.

yes by all respondents. The question "Did the teams collaborate with each other?" the answer was no, which was a reason for regret for the manager who indicated that this would be an improvement in the process that could occur. Therefore, when Doerr (2018) indicated that the commitment of employees generates success in the use of the tool, it was confirmed, contrary to the statement by the same author that alignment between teams is needed for success, because in this case there was no collaboration between teams. and even so the OKRs were achieved.

The question of "Were the key results measurable?" it was found that yes, both in the document analysis and in the responses to the interviews. Which confirms what was stated by the former vice president of Google, Marissa Mayer.

Although there is disagreement in the literature regarding the interdependence of the teams' objectives, in the case studied it was clear that they were independent.

Faced with the main errors in the use of the OKR methodology presented by Felipe Castro, it became evident that there were not many objectives and key results (there were between three and four), the key results were not tasks (after all, it was one of the main concerns of the specialized consultant), the OKRs were defined bottom-up (each team can point the number they wanted in the key results), OKR was not seen as a solution to the company's problems, but mainly as a facilitator of team integration, OKR was not linked to the variable remuneration, promotions and awards (despite the manager's will) and the version used by Google was not copied (it was adapted to the reality of the company). As there is a variation in the step-by-step implementation of the OKR in a company in the literature, the sebrae Meier model is another form of implementation.

Although several canvas models were found in the literature to support the implementation and control of the OKR, the business unit studied used an Excel spreadsheet created by the specialized consultant who supported the implementation.

The points discussed above answer the question "how would the tool be implemented in a company in practice?". The same methodology was used that Google used, but without copying exactly, adapting to the local realization.

The third, and last main research question asked if any company that uses the OKR tool will have the success as Google did. To measure success, Doerr (2018) indicated that the use of OKR promotes the acceleration of company performance and business unit growth, which was confirmed by the manager. Weekdone (2020) pointed to the increase in team productivity because of using OKR, which was also confirmed by the manager. Letícia de Oliveira (2004) indicated that having a well-defined strategy provides success and good results. The key results and objectives were achieved, the difficulties encountered were relatively simple to overcome and in everyone's opinion it was worth using the OKR. In this way, answering the third main research question can be said to be yes; every company that uses the OKR can be successful, especially if the objective in using it is: to increase the engagement of teams and employees, focus on the main results, definition of goals and control of execution.

PRACTICAL AND MANAGERIAL RELEVANCE OF THE STUDY

OKRs emerged as a response to the new performance appraisal trends in companies and the digital market. OKRs represent an agile performance management model focused on results, they work as an internal communication tool: they integrate teams through the formulation of objectives related to the mission, values and corporate strategy.

As there are not many studies on the use of the OKR methodology, this work intends to contribute to the expansion of knowledge on how organizations apply this tool to achieve their goals.

The application of the methodology promotes the acceleration of the company's performance and the growth of the business units, which generate the employees' commitment to time and space and the alignment between teams.

LIMITATIONS AND FUTURE RESEARCH

In the present study, there were some limitations and obstacles that should be highlighted.

First, given the pandemic situation in which the world is currently living, all data collection was restricted to digital media.

Another relevant issue is the fact that the situation studied took place in 2017, which may have favored the forgetting of some of the facts by the interviewees.

Likewise, the documents accessed were not completely updated, which hampered their analysis regarding the achievement of the objectives and key results.

It is important to emphasize that the case study was about a specific company, in this way, all the results obtained may not be repeated in another scenario. Finally, the business unit studied had few employees, which reduced the number of interviews carried out.

SUGGESTIONS FOR FUTURE INVESTIGATIONS

For future investigations, it is suggested to replicate the present study in other Brazilian companies, in order to compare the results obtained. As well as carrying out this study in companies from different countries, in order to compare ways of using the OKR tool.

In addition to replicating the study, it would be interesting to assess the maturity obtained within the company if an investigation was conducted that evaluated more than one year of use of the OKR tool.

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