Transforming General Performance Objectives into Specific Measurements for Shared Service Centres

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Abstract

The implementation of the popular shared service concept is accompanied by general performance objectives such as cost reduction and quality improvement. The necessary transformation of these general performance objectives into more specific measurements, however, has turned out being problematic. Therefore, this empirical and theoretical-anchored research paper suggests a method on how to transform general performance objectives into specific measurements for shared service centres. The paper also discusses the context in which management can use such specific measurements. This covers (i) the decision whether an organization itself has sufficient competence to perform required services, (ii) the dialogues with customers to agree on service levels, and (iii) the continuously monitoring of a shared service centre's performance.

1. Introduction

Organizations have always been living under a constant pressure to regularly enhance their businesses to maintain or advance their position in a competitive market environment. For many years, organizations have done so by focusing on their core businesses. Business process reengineers (such as Davenport & Short 1990; Davenport 1993; Hammer & Champy 1993; Kaplan & Murdock 1991) often emphasize cost cutting through reorganizing core processes. They believe that organizations can reduce costs for service provision while at the same time maintaining or improving an organization's products and services in terms of quality and flexibility (cf. Toffler & Shapiro 1985; Vol-

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berda 1998). The philosophy behind business process reengineering and its main focus on core processes is now widely applied by almost all organizations. Hence, when working with change activities to enhance performance, it has become a matter of course to focus on core activities. However, in recent years another alternative has come to the managers' attention.

Instead of working with core process, where often not much potential for improvement is left, support processes have come into the spotlight for change activities. Today, many managers believe that support processes still have potential for extensive improvements which unfortunately frequently have been neglected in earlier change activities (Kagelmann 2001; Schulman et al. 1999). Therefore, organizations still perform multiple times support processes and non-strategic activities within the same organization. However, such duplication is considered an unaffordable luxury for many organizations today (Quinn, Cooke & Kris 2000). Therefore, management concentrates on how to optimize such support activities. In their ambition to optimize the organization, management usually is affected by concepts advocated in the business press. One such concept promotes the idea to concentrate all duplicate activities and processes into one common organizational unit where processes and activities are treated as the unit's core business (Schulman et al. 1999).

The idea to set up new organizational units has become increasingly popular since the late 1980s and the concept has become generally known as "shared services". Statistics in the business press show that many large organizations follow the trend and adopt shared services. By the year 2000, for example, as many as 80% of the top 20 Fortune 500 used shared services and many other top Fortune 500 companies in the US had already implemented some form of shared services (Cecil 2000; Funk 2000; Triplett & Scheumann 2000). The fast adoption of the concept by market-leading companies has triggered a process of institutional change and many other organizations are likely to follow the trend (DiMaggio & Powell 1983; Meyer & Rowan 1977). Unsurprisingly, the concept spreads rapidly over Europe as well (Moller 1997) and in Sweden, for example, private sector organizations as well as public organizations are currently implementing shared services (Ulbrich 2003; Ulbrich & Nilsson 2002).

General objectives to implement shared services are often related to quality, speed, dependability, flexibility, and cost (Magnusson 1996; Thom & Ritz 2000; Jacobsson 2001a; Jacobsson 2001b). Similar attributes for implementing shared services are described in, for example, Kagelmann

(2001), Quinn, Cooke & Kris. (2000) and Schulman et al. (1999). They all point out similar general objectives. However, the current discussion on shared services does not sufficiently show how an organization can transform these general performance objectives into measurable terms. Hence, the purpose of this paper is contribute to this subject by (i) showing how general performance objectives can be transformed into specific measurements, and by (ii) discussing the specific measurements' scope and limitations.

2. Shared Services and Performance Objectives

Shared service centres usually gather a selection of common and well-defined services to provide these services to other units within the same organization. Normally, a shared service centre acts independent and the idea is to taking advantage of an organization's existing knowledge and its specific culture. Therefore, shared services are located within the corporation, often in independent business unit. Sometimes shared services are also called internal outsourcing, which points out similarities between shared services and the popular outsourcing concept. But for now we see shared service centres as an autonomous unit, providing support services to internal units. The shared service centre is organizationally belonging to its parent organization, but it is not competing on an "open market", yet with actors from the same. (For a more detailed discussion about shared services and organizational alternatives cf. Ulbrich 2003.)

The first shared services centres were implemented in the late 1980s. Two reasons explain the occurrence of shared services in the US at that time. First, a legal orientation towards corporations laid the fundamentals for companies to set up new legal units which internally could provide services to other units within a corporate group (Moller 1997; Quinn, Cooke & Kris 2000). Second, a technological orientation towards networked computing, centralized relational databases and so forth, enabled organizations to more extensively work over geographical boundaries (Peak & Azadmanesh 1997).

As a result, US organizations initiated projects to concentrate similar work tasks into one legal business unit. Companies such as General Electrics and Baxter Healthcare were among the first that adopted the new concept (Moller 1997; Quinn, Cooke & Kris 2000). At that time, shared services were usually established within accounting and finance (Moller 1997; Hammer 2001). But other

core staff functions, such as corporate affairs, facilities, human resources, information technology and legal services, followed shortly after (Gotthilf 2001).

As the dissemination of shared services advanced, discussions started on what to organize in shared service centres. Wißkirchen & Mertens (1999), for example, use a framework to visualize the decision-making process to determine a process' suitability to be placed in a shared service centre (cf. figure 2.1).

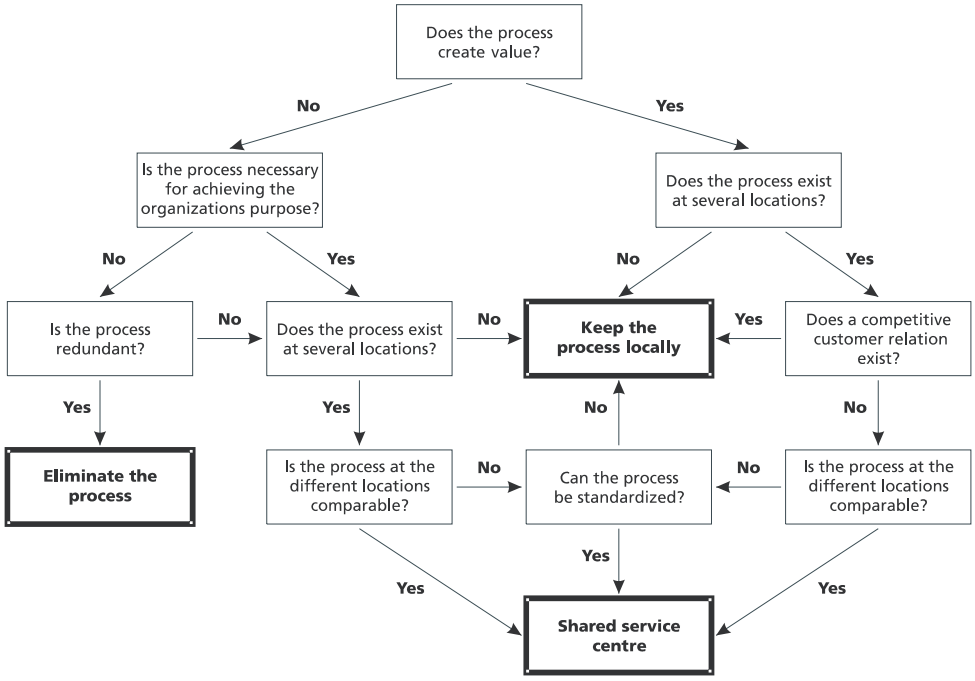

Figure 2.1: A processes suitability to be placed in a shared service centre (Wißkirchen & Mertens 1999, p. 96, translated from German)

Even if the map does not take alternative organizational forms into consideration, it gives a decent feeling of what kind of processes potentially can be placed in shared service centres. However, all processes, which according to the decision framework can be placed in shared service centres, should also undergo an evaluation whether they actually should be located in a shared service centre or eventually become centralized or outsourced. Consequently, the decision process is not only concerned with the question whether a process is suitable to be put into a shared service centre, but also whether the organization can perform the process more effectively and efficiently in a shared service centre than in any other organizational alternative.

The question whether the centre can provide services effectively and efficiently will permanently return when running the shared service centre later. Thus the organization needs to identify competitive factors to be able to compete to service providers on the open market and/or other internal organizational alternatives. Consequently, an organization needs to assess how well it can provide required services, which usually is expressed as the shared service centre's performance. Normally the performance varies between fair to excellent and gives some indications on what management has to focus on. Providing services, however, is not a one way business. The shared service centre's customers also have standpoints and consider some of the provided services more or less important. This relationship between the two parts is expressed in Martilla & James's (1977) importance-performance matrix (cf. figure 2.2).

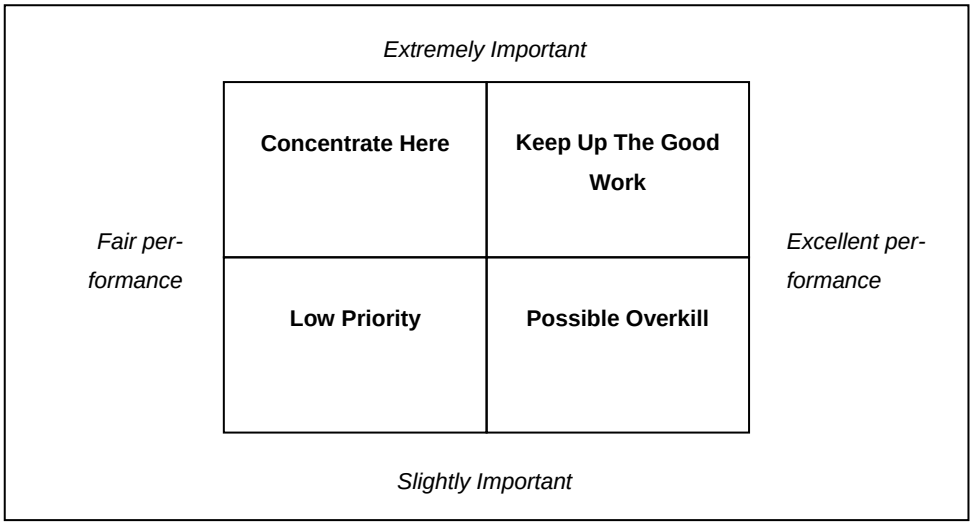

Figure 2.2: Importance-performance matrix (Martilla & James 1977, p. 78)

The matrix shows the relationship between how well a unit performs activities and how important these activities are for the customers. Depending on where activities are located in the grid, the authors suggest what to concentrate on to improve the organization's competitive advantages.

The idea behind the importance-performance matrix has been to create an easy-to-use tool. The matrix simply indicates what to focus on. However, in practice, it has been difficult to place different activities and processes in the 2x2 grid. A division into a scale with five respectively nine points has been proven more useful in practice (Slack 1994). While a five point scale has been proven useful for internal services, the nine point scale has been better for valuating external services. How-

ever, on an overall level, Slack shows that the nine point scale can successfully be used in both situations. Thus, Slack (1994) modifies the original 2x2 matrix and appoints four alternative zones to the 9x9 matrix (cf. figure 2.3).

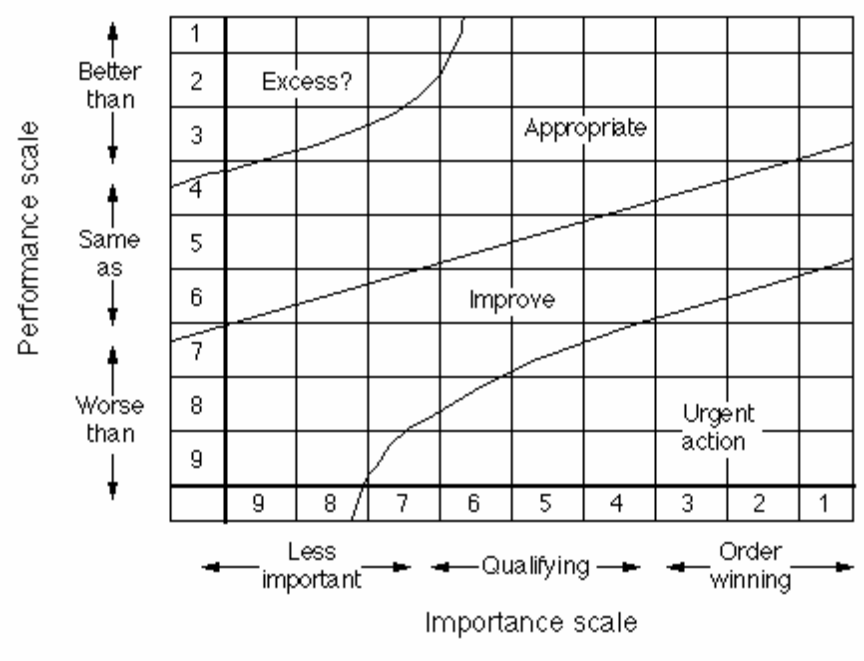

Figure 2.3: Importance-performance matrix: alternative zoning (Slack 1994, p. 67).

3. Research Methodology

To make an importance-performance matrix useful, it is important to determine which attributes to measure. All evaluative factors that are important to the customers need to be identified and covered. Thus, to ensure the usefulness of the importance-performance analysis, the selection of relevant attributes is divided into four steps. First, some orientating interviews are conducted with representatives from other companies and consultancies that have had long time experiences of shared services within the human resource area. Second, a qualitative interview study is carried out with representatives from the studied shared service centre as well as its customers. Then, in a third step, the results from our analysis are tested with a questionnaire. And finally, the concluding results are discussed in a focus group to validate our research findings.

3.1 Case Selection

To be able to perform the research as indicated above and to be able to conduct in depth research, one site for data collection has been selected. The organization we study is a public sector organization. This choice has been done for practical reasons such as availability and our pre-understanding of this sector. The organization is state-owned, has several thousands employees and is located at different places. Historically, the organization's labour turnover has been relatively low. But projections for the next ten years show a higher labour turnover due to unusual high number of retirements. Therefore, the organization wants to set up a shared service centre within human resources and in particular for the recruitment process. Against the background that the recruitment process does not have a competitive customer relation and that it is comparable at the different locations, the process qualifies itself for being organized in a shared service centre (Wißkirchen & Mertens 1999).

A second selection criterion for choosing the organization is the possibility to follow the organization through different phases. As the organization is about to start a shared service centre we are able to study both the implementation phase and the early use of shared services at the organization.

3.2 Research Design

In the first phase of our research we talk to people from other companies and consultancies to gain a better pre-understanding of what kind of issues might be important when transforming general performance objectives into specific measurements. In parallel, we do a literature review and can actually see that the five areas—namely quality, speed, dependability, flexibility, and cost—have been acknowledged as general performance objectives by both our respondents and the literature. Equipped with this knowledge, we meet the case organization in a second phase of our research.

In the second phase, two of us approach the organization and conduct individual interviews. Interviewees are selected within the shared service centre as well as at the customers' units. We choose to conduct semi-structured in-depth interviews to get a good understanding of the processes provided in the shared service centre and its connection to the units that benefit from the provided processes (Holme & Solvang 1986). An interview usually takes about two hours and is tape-recorded for later transcription. All interviewees are informed of the purpose of the study in advance and when we meet the interviewees the first part of the interview is unstructured. This gives

the interviewees the possibility to freely talk about their ideas, reflections and concerns regarding the shared service centre. In the second half of the interview, the conversation is followed up and directed towards the five generic performance objectives which we earlier identified in the literature review (cf. section 1). To avoid that the respondents are influenced by their own answers, questions about importance and performance are divided. Otherwise it could be that an interviewee is asked in one question about the importance of price and in the next question about his satisfaction with current price levels (cf. Martilla & James 1977). By grouping all of the importance measures into one section and all the performance measures into another section, the respondents are less influenced by their own statements.

In a third step we exemplarily transform the results from the interviews into specific measurable questions. The questions are related to Slack's nine point scale in the importance-performance matrix (cf. table 3.1 and table 3.2). The questions are then empirically tested in the organization with a

Table 3.1: A Nine-point Importance Scale

Order-winning objectives:
(1) provide a crucial advantage with customers – they are the main thrust of competitiveness;
(2) provide an important advantage with most customers – they are always considered by customers;
(3) provide a useful advantage with most customers – they are usually considered by customers;
Qualifying objectives:
(4) need to be at least up to good industry standard;
(5) need to be around the median industry standard;
(6) need to be within close range of the rest of the industry;
Less important objectives:
(7) do not usually come into customers' consideration, but could become more important in the future;
(8) very rarely come into customers' considerations;
(9) never come into consideration by customers and are never likely to do so.

Table 3.2: A Nine-point Performance Scale

Better than competitors:
(1) consistently considerably better than our nearest competitor;
(2) consistently clearly better than our nearest competitor;
(3) marginally better than our nearest competitor;
The same as competitors:
(4) often marginally better than most competitors;
(5) about the same as most competitors;
(6) often within striking distance of the main competitors;
Worse than competitors:
(7) usually marginally worse than most competitors;
(8) usually worse than most competitors;
(9) consistently worse than most competitors?

questionnaire. Besides testing the usefulness of the measurements, another purpose with the questionnaire is to identify whether the perception of the performance and importance of the provided service change during the different phases of implementation and early use.

Finally, we test the usability of our research findings in a focus group (Morgan 1988). The participants of the focus group are from other public organizations and belong all to the group of state-owned organizations and respectively state agencies. During the meeting the results from the research project are presented and intensively discussed to identify strengths and weaknesses. Inputs from this discussion are later used to identify limitations in the transformation process.

4. Setting up the Shared Service Centre

In the chosen organization—hereafter called Alpha—a calculation has been made on how many employees have to be recruited during the forthcoming ten years. Based on projected labour turnover and retirements the need to hire new personnel turned out to be unusually high. At this time, Alpha conducts a decentralized recruitment process at all its different units in Sweden. Management

at Alpha wants to improve the recruitment process in order to be more efficient and effective and as a first step these aims are discussed in a meeting with human resource managers from the different units. During the discussion the idea comes up to better coordinate recruitment and to cooperate between the local units.

One of the units already uses a third party provider which has taken over some activities in the recruitment process. Thus the organization already has some experiences on how to specify its needs. Moreover, they also have an external provider which they can use to benchmark against when evaluating their own performance.

After some discussions they decide to establish a common shared service centre and to operate it at cost prices. Together with the human resource managers from the different units, the head of the shared service centre decides what to put into the common service centre. To start with, they agree to place mainly standardized and repetitive work tasks in the centre, such as information retrieval from job databases, acknowledging the receipt of applications, putting job offers in suitable newspapers and periodicals and so on. For the future, it is also planned to organize more advanced work tasks into the service centre such as organizing and maintaining internal database of possible job applicants to lower search and recruitment costs.

When we ask how Alpha would measure the service centres performance, the head of the shared service centre tells us that they have discussed some ideas, such as using balanced score cards or something else. But nothing concrete has been chosen at the time we approach Alpha and the head of the shared service centre expresses also the need to handle this situation. According to the head of shared services, a tool to measure performance should preferably be easy to use and should also be transparent to those using it. This is—among others—why we apply the importance-performance matrix for data collection and analysis in this paper (cf. also section 2).

5. Transforming General Performance Objectives into Specific Measurements

As mentioned before, we use a four step approach in collecting and analyzing data. Within the five general performance objectives we identify a number of factors during the data analysis. These fac-

tors are likewise important for the shared service centre at different stages. They can serve as measurements when planning to set up a shared service centre as well as when running and controlling it.

The factors indicate whether the organization has the ability to set up a shared service centre at all. For example, when too many factors point to urgent actions or the need to improve performance, the organization might want to consider other organizational alternatives.

The factors are also important to management in the dialogue with employees and customers. Usually employees tend to work towards measurements (Markus & Keil 1994). Therefore it is important to clearly indicate for the employees what they are measured on and where, for example, improvements are expected. This also helps to create incitements for the employees to perform well.

In the discussions between the service provider and its customers measurements serve as an advantage in negotiations. In such negotiations the partners need to agree on, for example, service levels, the range of provided services and prices. In such negotiations it is important to know what customer value high and what the service centre is good at.

The measurements we have identified and empirically tested are summarized below.

5.1 Quality

The general performance objective of quality is characterized by four specific measurements, namely (a) finding the right candidate, (b) the ability to catch the candidates' personality and characteristics in phone interviews, (c) following the law, (d) handling candidates well, (e) developing a feeling for the customer, (f) receiving the customers well and (g) building up trust for using the shared service centre (cf. table 5.1).

During the interviews respondents from the shared service centre and from the customers tell us that one of the most important issues is to find the right candidate for the available job. How this can be achieved differs however slightly depending on the different views.

Table 5.1: Specific Quality Measurements

A. Find right candidate (good congruence with specifications)
B. Ability to catch candidates' personality and characteristics in phone interviews
C. Follow the law (e.g. equal opportunities independent of sex)
D. Handing candidates well (e.g. response within reasonable time)
E. Feeling for customers
F. Receiving customers well
G. Trust for shared service centre

From the service provider's point of view it is very important not only to find the right person, but also to do it right. This means that laws have to be followed and that candidates need to be handled correctly. Starting point for all recruitments is the description of a desired profile. Then the service centre tries to identify suitable candidates.

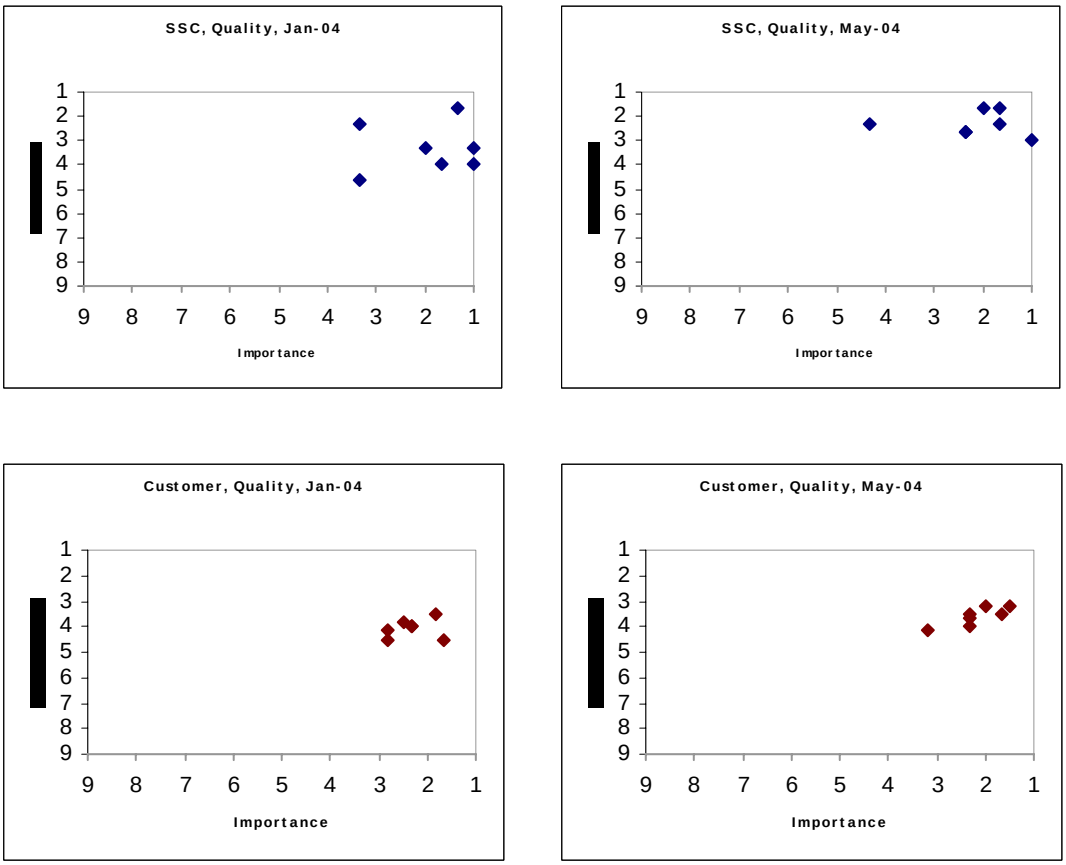

Figure 5.1: Consolidated Quality Measurements

From the customer's point of view finding the right person is rather a question of finding candidates that fit to the description. Consequently, some respondents express their concerns that the service centre might be to far away from the unit and its specific needs. On the other hand, they value to get a second opinion by letting the service centre being part of the recruitment process. But to make this work, it is important to have a good dialogue between the service centre and the units as well as it takes trusting the shared service centre.

In the beginning the shared service centre has been very confident that they are able to find suitable candidates by catching the candidates' personalities and characteristics in phone interviews. However, at the second point of measurement, it turns out that the service centre has dropped in performance. This might also explain why the customers give the service centres worse rates on performance in regard to finding the right candidates and trusting the shared service centre (cf. figure 5.1).

5.2 Speed

The general performance objective of speed is characterized by four specific measurements, namely (a) fast response, (b) high accessibility and (c and d) speed compared to other alternatives (cf. table 5.2).

Table 5.2: Specific Speed Measurements

A. Fast response
B. High accessibility
C. Faster than other alternatives (compared to do-it-yourself or other service provider)
D. As fast as other alternatives

During the interviews the respondents explain that speed is an important issue. Because of the problematic to find free time slots where the managers can meet the candidates, the lead time for the selection process has to be deceased. This way, the applicant will not get the feeling that the process takes much time.

In the analysis it also appears that speed in general has become more important over time. This might be because of the general movement towards a faster society, but the shared service centre has not able to catch up with this change. According to the service centre's own assessment, the performance has become worse than it was in the beginning. However, the service centre feels that its performance is still better than the performance of its competitors. This perception, however, is not shared by the customers. They generally rate the performance as average and comparable to the service centre's competitors (cf. figure 5.2).

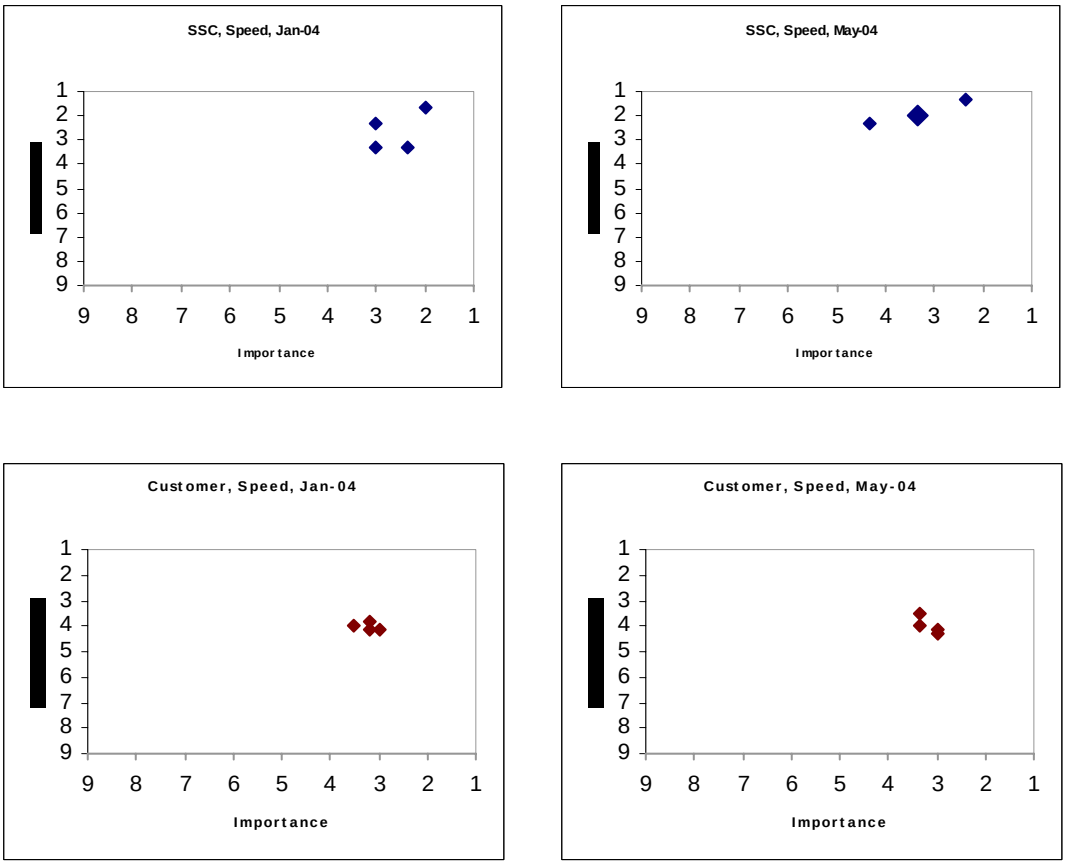

Figure 5.2: Consolidated Speed Measurements

5.3 Dependability

The general performance objective of dependability is divided into two specific measurements, namely (a) delivering on time and (b) keeping the customer updated (cf. table 5.3).

Table 5.3: Specific Dependability Measurements

A. Delivery on time
B. Keep customer updated

Interviewees from both the service centre and from its customers say that it is important to keep deadlines and to deliver on time. Applicants, for example, need to get informed about different steps in the recruitment process and they do not appreciate any delays because of a person being on vacation and so forth.

But delivery on time is not enough. The units also express their wish to be kept informed during the recruitment process. Thus, short feedback on, for example, the number of applicants and their personal background turns out to be important for the customers.

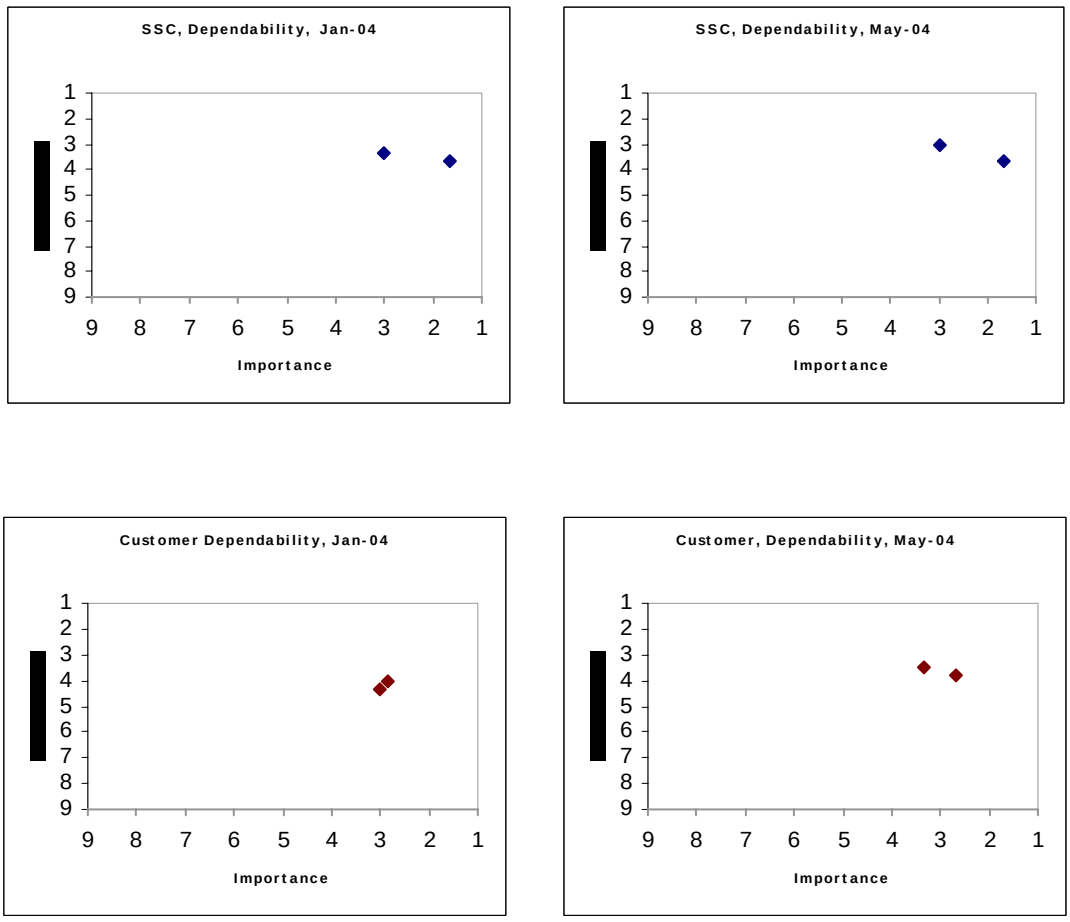

Figure 5.3: Consolidated Dependability Measurements

The empirical data shows that both the shared service centre and its customers evaluate delivery on time as appropriate whereas the dialogue between the shared service centre and its customers indicates the need for some improvement. Both values, however, do not significantly differ at the two point of measurement. Figure 5.3 gives a consolidated overview on the development.

5.4 Flexibility

The general performance objective of flexibility is broken down into five specific measurements, namely (a) the ability to handle variations in volume, (b) the ability to handle exceptions from standard process, (c) the ability to handle demands for a faster recruitment process, (d) the ability to handle the need for extra services and (e) the ability of being flexible in special cases (cf. table 5.4).

Table 5.4: Specific Flexibility Measurements

A. Handle variations in volume (take in help fast)
B. Handle exceptions from standard process
C. Handle demands for a faster recruitment process
D. Handle need for extra services
E. Ability to be flexible in special cases

During the interviews, different viewpoints have come forward regarding the shared service centre's flexibility. Both the service centre and its customers are aware that some standardization is necessary in order to achieve economies of scale in the long run. However, customers demand the service centre being able to fast adapt to changes and to be able to handle recruitments that diverge from the standard recruitment process. This has been expressed in different ways such as variations in volume, the need to speed up special cases or the wish to be served with tailor-made solutions. The customers' demands are reflected in the five specific measurements presented in table 5.4.

When further analysing the empirical data and comparing the measurements from the two different phases, no significant differences can be observed expect the ability to handle variations in volume and the ability to handle demands for a faster recruitment process. Both factors are still equally important but the shared service centre's performance has dropped according to the shared service centre's and the customers' valuation.

Another interesting aspect is that the shared service centre generally assesses its performance better than what the customers do (cf. figure 5.4).

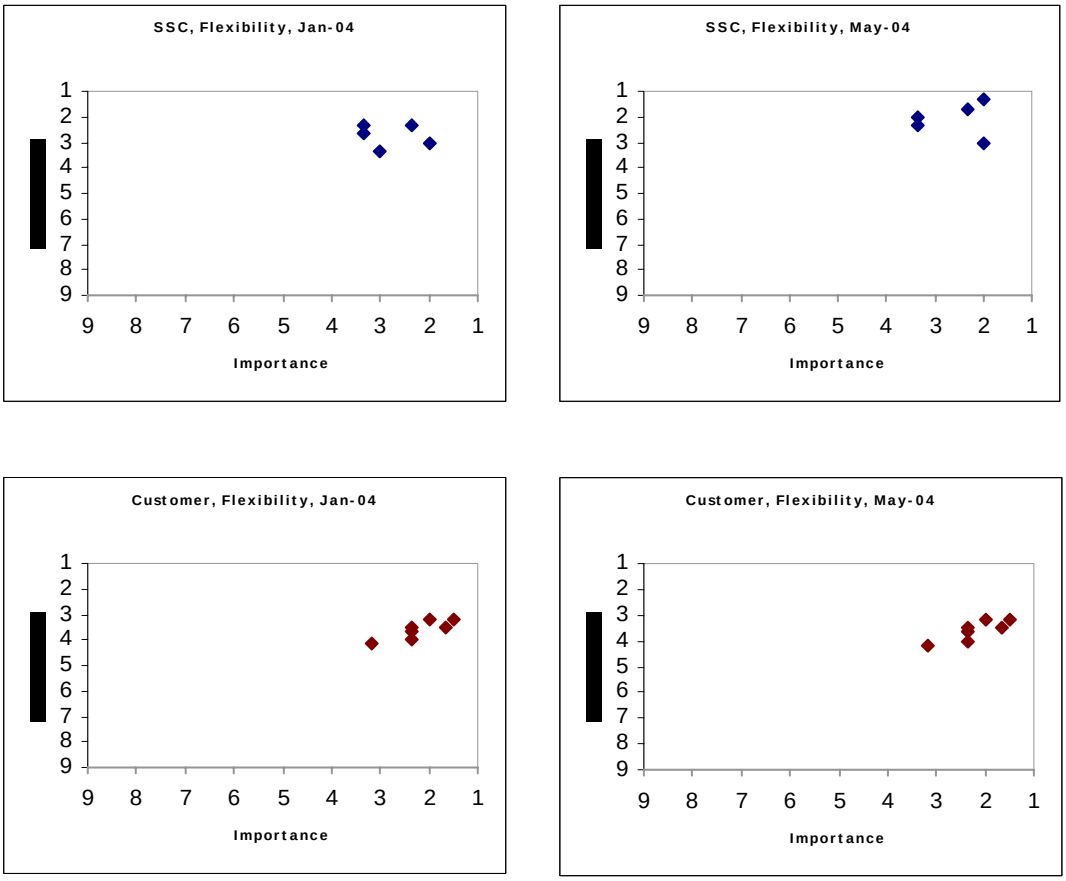

Figure 5.4: Consolidated Flexibility Measurements

5.5 Cost

The general performance objective of cost is reflected by four specific measurements, namely (a and b) the price being right from the beginning respectively in the long run and (c and d) the price in comparison to other alternatives.

Table 5.5: Specific Cost Measurements

A. Price is right from the beginning
B. Price is right in the long run
C. Lower price than other alternatives (compared to do-it-yourself or other service provider)
D. Price is not higher than other alternatives (compared to do-it-yourself or other service provider)

Interviewees from the shared service centre are very keen to provide services at the right price. They are aware of the fact that the shared service centre only might survive in the future when the price is right for the whole organization. Thus on the importance scale all cost issues end up as order-winners. Questions that are raised in these discussions are much about the price compared to alternatives as well as the long term goal with the shared service centre.

In the empirical data it turns out that both the shared service centre and the customers can accept less competitive prices in the beginning. But in the long run the shared service centre needs to become very efficient. Here, it is quite interesting that the service centre assesses itself as performing very well, whereas the customers rather come to the conclusion that the service centre's performance is the same as of its competitors (cf. figure 5.5).

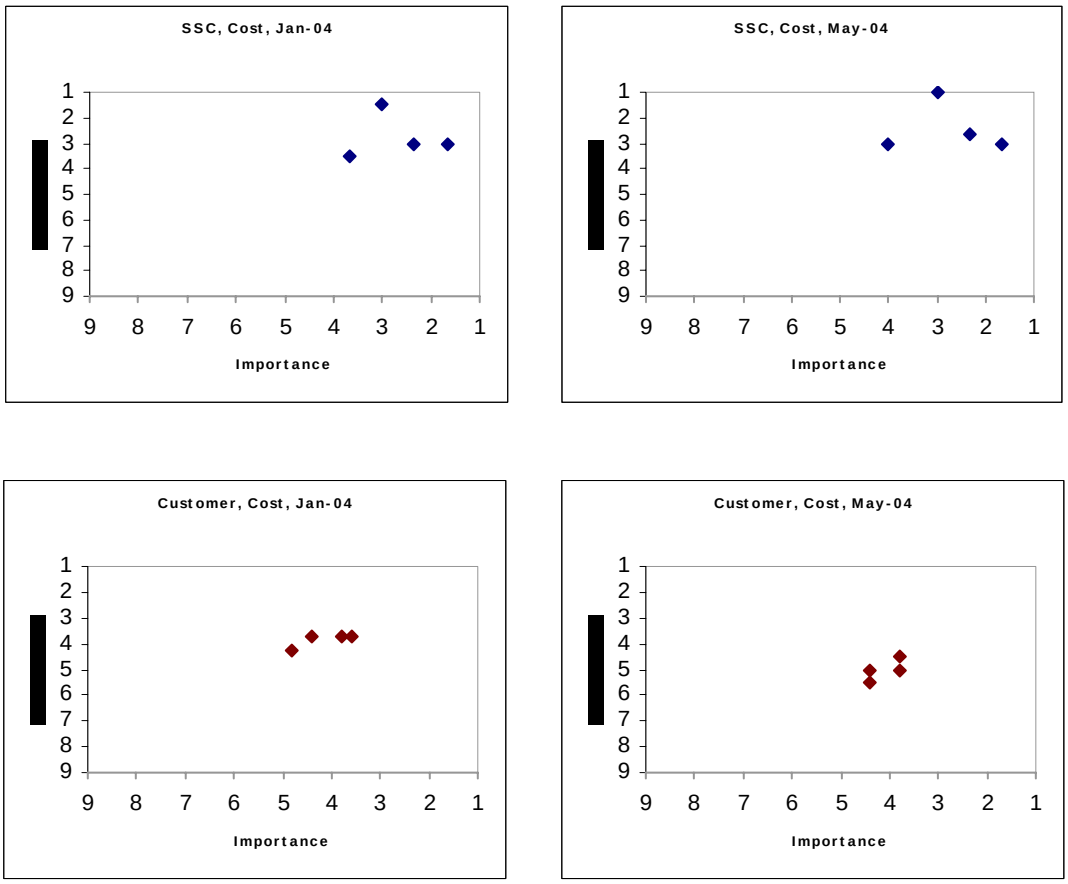

Figure 5.5: Consolidated Cost Measurements

6. Conclusions

The main contribution of this paper has been to shed light into the process of transforming general performance objectives into specific measurements. We have shown how such a transformation can be done using a four step approach.

As a result, a number of specific measurements for the recruitment process have been elaborated. They are all related to the five general performance objectives of quality, speed, dependability, flexibility, and cost. In empirical tests, both at Alpha and in the focus group consisting of several other public organizations, the specific measurements have been proven useable.

By applying the specific measurements at two different phases (implementation and early use of shared services), we have discovered that ratings for performance and importance have not radically changed between the two phases.

Some objectives, however, are still not sufficiently covered in the described case. It has turned out that objectives such as keeping power, outsourcing problems rather than solving them and the need to control things are not adequately reflected in the importance-performance matrix. Thus, especially customers have a hidden agenda which is not addressed when solely relying on the importance-performance matrix.

As we have seen, the usefulness of the importance-performance matrix depends highly on identifying and coving all evaluative factors that are important to the customer. But even if not all factors are covered in this paper, it plays an important role as it serves as additional source of inspiration or/and reference when working with the transformation of general performance objectives and enrich an investigator's pre-understanding of the subject.

7. Acknowledgements

The findings in this paper are primarily based on Robert Bergström and Annika Löfstrand Ianni's final thesis at the end of the Executive MBA Business Development & IT programme at the Stockholm School of Economics. The original title of the thesis is "Shared Services – från generiska prestationsmål till operativa mätetal" (in Swedish). With regard to the original thesis, this paper has

both been shorten to reflect main findings and has been further enhanced in respect to both theory, where the importance-performance matrix has been put into its historical context, and empiricism, where additional data have been collected and analyzed.

Using the focus group, the research has also been placed in a wider context. Experiences from another research project, where the implementation of shared service centres in state agencies is studied, enriched the research findings. The other research project is carried out at the Stockholm School of Economic and is financially supported by the Swedish National Financial Management Authority *(Ekonomistyrningsverket)*.

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