University of Twente
The Netherlands

Bachelor assignment 'Public Administration'

HR Shared Service Center Developments:
Analysing Professional Findings

Insights by evading the academic gap

Author:	**M.L. van Balen**
University:	**University of Twente**
Study:	**Public Administration**
Examiner:	**Dr. T.V. Bondarouk, MSc**
Co-reader:	**M. Maatman, MSc**
Date:	**14 August 2008**

Management Summary

Within the field of Human Resources there is a significant gap between academic and professional writings. This was also noticeable when we looked at the subject of Human Resources Shared Service Centers (HR SSCs). The lack of academic writings contrasted sharply with the professional attention it got over the last few years. In this research a literature study was conducted to develop an insight into the professional findings about HR SSCs. To conduct this study we used professional writings and thus evaded the gap of academic research. As such, the interrelated research questions were:

"What are the lessons learned from the professional HR literature about HR SSC?"

"In which way can HR SSCs be modelled on the basis of those lessons?"

34 Articles from professional HR journals were selected out of a sample of 78. These articles were then analyzed with the Grounded Theory (GT) method. With this method we interpreted the articles according to our own insights and developed categories and properties around the mentioned phenomena. By connecting these categories and properties we made a conceptualization of the practitioner findings.

The conceptualization led to the following conclusions:
- 'Brand development' or 'Service Improvement' motivations for deploying a HR SSC led to more positive impacts and a higher success rate;
- Solely 'Economical' motivations were not enough to achieve positive impacts;
- Risks anticipated were a good predictor for eventual impacts;
- HR SSCs had more strong impacts as they grew over time.

Thus if organizations wanted to have a better operating HR SSC, the focus should not be on economical motivations. Instead, to leverage the full advantage of a HR SSC, organizations should operate a HR SSC out of a differed motivation. It was mentioned however that all the results were influenced by the interpretations of the author and the articles used.

Finally we tried to close the gap between professionals and academics by giving recommendations to academics for future research on the basis of the practitioner writings. The first recommendation was to examine what will actually change when different risks were anticipated. A second recommendation was to research why HR SSCs, which were deployed for economical motives, did not achieve as many positive aspects as HR SSCs which were deployed for different motivations. The third and last recommendation was to research the development of HR SSCs through time. In our research it was perceived that they seemed to have more positive impacts when time passed by. The question was raised if this was truly the case.

Table of Contents

1. Introduction

Within the field of Human Resources (HR) a new organization structure to deliver services has been emerging. This Shared Service Center (SSC) form was rising in the field of HR after it already became common in the fields of finance and IT (FraseBlunt 2004). It was acclaimed to be advantageous for a multitude of reasons in both academic and professional writings. But the trustworthiness of those claims are still question to debate.

It is fairly much agreed upon in the HR world that a gap exists between research and practitioner writings (Dipboye 2005; Deadrick and Gibson 2007). This was apparent when we focused upon HR SSCs. Not only the way of writing differed, also the quantities were surprisingly different. The practitioner writings on the subject grew significantly lately. The academic literature however seemed to be lacking and a significant gap was left open to carry out studies which investigate matters around implementation and adoption issues of HR SSCs (Cooke 2006).

In this research we will try to narrow this gap and reach academics the hand of practitioner experiences. So for that reason we will make a stroll around the academic gap and a look will be taken upon the writings in professional HR journals to gain an insight into HR SSCs. As such, we will have two-interrelated research questions:

"What are the lessons learned from the professional HR literature about HR SSC?"

"In which way can HR SSCs be modelled on the basis of those lessons?"

This research will be structured as follows: In chapter 2 we will give a brief introduction on the emergence of HR SSCs. Also we will examine the gap between academics and practitioners on this subject. In chapter 3 we will describe our methods used. We will explain our explorative approach and why the Grounded Theory method fits well to our approach. Afterwards we will show how we collected our material for analysis and how we set up the basic bricks for our conceptualization. In chapter 4 we will put the findings which were retrieved after our data analysis. Then we will describe our interpretations of the findings in chapter 5. This will be seen in the form of propositions which will describe interaction processes between the data. We will end our research with the conclusion in chapter 6.

2. Emergence of HR SSC's

In this chapter we will give a brief introduction on the emergence of HR SSCs. A look will be taken at a number of reasons for deploying SSCs in the field of HR. After this the form in which HR SSCs appear will be described from the perspective of academics and practitioners. We will end this chapter by examining the gap between the academic and professional literature in the field of HR. The cause of this gap and how it had a direct influence on this research will be elaborated and we will argue why we can use the findings of the professional writings.

2.1 Why HR SSCs?

HR developments were closely tied to changing workplace values, economic conditions, technological innovations and many other factors. Due to these changes, HR got a definite place into organizations and its use became widely recognized (Burke and Cooper 2005). This was not in the least bit the result of the evermore knowledgeable workforce (Burke 2006), the switch from simple repetitive labor to creative work (Ware 2005), and the ever expanding employee role diversification (Strikwerda 2007) which HR had to manage to a large degree. Traditional views on competitive advantage emphasized such barriers to entry as economies of scale, patent protection, access to capital, and regulated competition. But more recent views were highlighting a different source of competitive advantage, a firm's HR and human capital (Burke and Cooper 2006).

HRM became a more critical factor to maintain organizational competitiveness. HR had to aid organizations to deal with forces which decreased its competitiveness. According to Ulrich (1997), HR holds the key in overcoming eight major challenges facing executives namely globalization, responsiveness to customers, increasing revenue and decreasing costs, building organizational capability, change and transformation, implementing technology, attracting and developing human capital and ensuring fundamental and long-lasting change. These challenges required HR professionals to make connections with operational managers and collaborate with them to withstand these challenges. But they also required HR to take a look at its structure and the way how it operated.

How HR got implemented in organizations was subsequent to the predominant organizational structure after the Second World War. The so called multi-divisional model was the standard for structuring organizations (Hax and Majluf 1981). Within this structure, each division had its own responsibility and aimed on a certain market segment. Every division organized itself in a hierarchical manner and attracted all the resources needed to fulfill its role. Stemming from this philosophy, also HR was implemented and shaped into every division. Organizational structures were however dynamic and influenced by changing economical scarcities, the need for specialization, new technologies and the market mechanism (Strikwerda 2007). These factors were under constant change because humanity changed scarcity ratios through its own actions.

Hence, HR SSCs were an expression of how organizations tried to change their structure because of these changes. The implementation of HR SSCs in the organizational structure had been thought of as advantageous for multiple reasons. Five reasons which accelerated the appearance of HR SSCs will be described below.

1. HR function grew out of proportion in size and costs

Joining the increasing importance of HR, its size and costs were pressing upon organizational results. So when entire organizations had to be restructured, productivity demands also required HR to do more with less (Flynn 2000). In a vertically structured organization, supporting functions were optimized for the division, not necessarily for the supporting activity itself and the organization as a whole. But activities that used to be more efficient close to the business processes could be more efficiently arranged on a more central position (Quint 2004). Figure 2.1 depicted how divisionalized activities (A1-A2-A3) could be merged to form an SSC. Through sharing services, redundancies, duplications and overlapping work could be removed as fewer employees produce similar or more work outputs. Besides, by making the user the chooser of the services offered, superfluous services were discontinued (Ulrich 1995).

Figure 2.1 Horizontal integration in a multi-divisional model
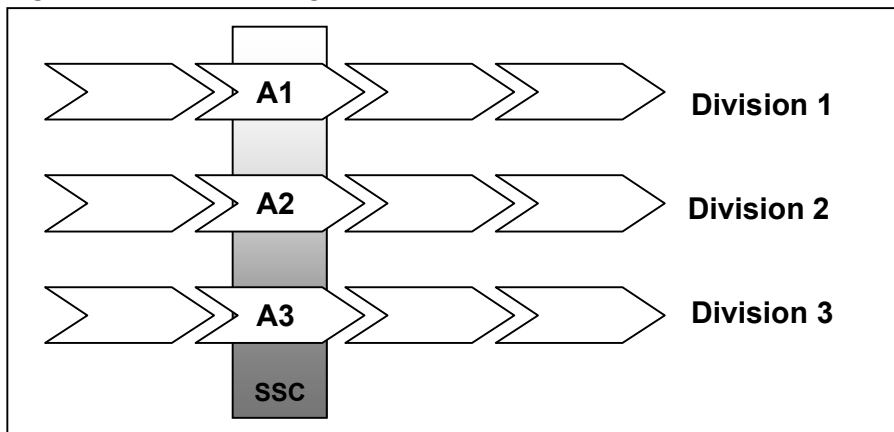
2. Non-unified HR processes

The previous mentioned growth of HR had another disadvantage. The nature of products changed, more services were offered, product differentiation grew and the 'changing' employee demanded a myriad of services from the HR function (Strikwerda 2007). On multiple dispersed locations, processes alike were executed differently and information systems of different HR units were incompatible with each other (Deloitte 2003). By bundling activities, a certain degree of standardization could be achieved. It offered the opportunity to re-engineer and thus to optimize processes, also it gave the opportunity to implement one single information system for the HR function. In fact, standardization opened up the gate to economies of scale and made activities more efficient. Organizations could make a great deal of cost savings through an SSC, according to Deloitte (2003).

3. Unleveraged technological developments

Technology had moved the nature of the personal relationship from geographical to informational (Ulrich 1995). During the past decades a dramatically improved reliability, functionality and cost effectiveness of communication and integration technologies could be perceived (Deloitte 2003). This led to new possibilities to be leveraged. The link between HRM and information technology could be made. Packages from PeopleSoft, Oracle and SAP were enhancing this development. These packages made it possible that administrative costs decreased dramatically and higher service levels could be offered. When one uniform and virtual system could be used to offer the services for employees, the need to keep HR close to the

employees became less. Payroll, work time, benefits, recruiting and training administration could all be virtualized due to these developments. An SSC could be used as an organizational unit which coordinates these human resource management systems. Technology was thus the rationale and the enabler of HR SSCs (Strikwerda 2007).

4. Globalization

Global alliances, acquisitions, joint ventures, and competitors had as a result that companies were simultaneously customers, vendors, competitors and distributors. More complex organizational arrangements had changed the role of HR which had to respond faster and with more knowledge in both HR and business. This was an ever increasing necessity when HR needed to become every bit as aggressive and agile as the organization they supported. Wright et al. (1999) acclaimed that to manage this, HR should experiment with new organizational forms to increase the speed and accuracy of organizational diagnoses, and to facilitate the allocation of resources to areas where they were most needed. In turn, the implementation of a HR SSCs would offer organizations both the specialization (HR knowledge) and application (business knowledge) to deal with these changes (Ulrich 1995).

5. Inflexible organizational structure

In a fast-paced and competitive business environment, organizations were seeking to focus their energies and resources on their core competencies to take full advantage of strategic opportunities and needs. They did not want to tie up any significant management time on what was perceived as non-core back-office processes (Deloitte 2003). An SSC could give the organization a greater degree of structural flexibility to respond to business changes (Cooke 2006). For instance, an SSC could be used as a profit-center or as a contracting partner for external parties. Research of Quint (2004) showed that 19% of their respondents in fact do. SSCs were also used as a pit-stop before outsourcing was considered for even more cost reductions. This was illustrated at the HR SSC of the UK Ministry of Defence, where the possibility of being outsourced, providing that they underperformed, was regarded as real (Manocha 2006a). All by all, HR SSCs gave greater possibilities to manage non-core functions.

It was thus acclaimed that these troubling factors could be largely resolved by introducing a HR SSC. And by doing so, organizational burdens could be transformed into competitive advantages. Still there were disputes about the degree in which HR SSCs live up to the expectations. That this was a matter of debate could be seen when we looked at the ambiguous notions of what a HR SSC actually is. The uncertainties that were experienced both in the academic and professional field will be dealt with in the following paragraph.

2.2 Characteristics of HR SSC's

Multiple grounds to trigger the start of an SSC were mentioned, yet our notion of SSCs till now has been rather simple. The horizontal integration as depicted in figure 3.1 was merely an example of how SSCs could emerge. The position of the SSC in the organizational structure could also differ. Strikwerda (2007) made a distinction between six different positions for SSCs in the organizational structure. The position could differ from a semi-external joint venture operation to an internal unit in a specific division. Within the academic world there were some attempts to describe SSCs in a uniform manner. This was a difficult operation since the different forms of SSCs made it hard to pinpoint exactly what is encapsulated by this abbreviation. We

saw that SSCs are foremost understood as a particular kind of sourcing arrangement (insourcing) where a subset of existing business functions are concentrated into a new, semi-autonomous business unit (Janssen and Joha 2006). SSCs are commonly regarded as a form which combines the benefits of both centralization and decentralization, whilst minimizing the drawbacks of both (Farndale and Paauwe 2006). SSCs thus are regarded to enable companies to maintain control of core support functions, avoid duplications, and offer services more efficiently and at lower cost (Quinn, Cooke et al. 2000). To supplement these visions some academic definitions of SSCs will be shown here below. These are from authors who wrote a number of articles about SSCs and are regarded to have extensive knowledge of the subject.

"A SSC is a result responsible unit in the internal structure from an organization, governmental- or non-profit institution, with the task to deliver services with a specific specialization, to the operational units from that organization, on the basis of agreement at a standard price." (translated from Dutch to English by the author)
Strikwerda (2007)

"A SSC is a separate and accountable semi autonomous unit within an (inter)organizational entity, used to bundle activities and provide specific pre-defined services to the operational units within that (inter)organizational entity, on the basis of agreed conditions."
Janssen & Joha (2006)

"HR shared services can be regarded as internal outsourcing providing well-defined services for internal customers that consist of more than one unit."
Cooke (2006)

These definitions seemed to put the emphasis on a certain set of characteristics. There seemed overall semantic conformity that an SSC is a result responsible unit, both internally or semi-externally positioned, which works on the basis of agreements for organizational departments on a client-contractor basis.

However, these notions were under debate when we looked at the practitioner writings about HR SSCs. When analyzing SSCs in the professional literature it was hard to identify if the (what was mentioned as) SSC did indeed comply with the academic definitions of SSCs. Frequently it was not mentioned what the position or function of the SSC was. For example, a central concept of the academic definitions (agreements) was not used in 40% of the Dutch HR SSCs surveyed by Berenschot (2007). A survey conducted by Quint (2004) showed that 17% of the SSCs were solely an SSC in name. In the professional HR journals there also did not seem to be any unity of the HR SSC concept. Sometimes it was explicated as a form of an external joint venture whilst other journals describe it as an internal department under full authority and in service of one organization. Hence, the academic notions of SSCs did not seem to fully comply with the practical ones. The ongoing debate still needs to clarify what can be understood as a HR SSC and what not.

Having developed this more expanded notion of SSCs, and keeping the uncertainties in mind, it is time to confess that the purpose of this paragraph was more mnemonic. Due to the semantic vagueness it will be of the essence that good attention was given if an article did in fact talk about SSCs and not about a centralized function or outsourced activity. Even though the debate is ongoing we held on to a slightly adapted vision of consensus of the academic world:

"A HR SSC is a result responsible unit, internally positioned, that works on the basis of agreements for organizational departments on a client-contractor basis."

The choice was made to exclude the possibility of semi-external HR SSCs because whilst analyzing the professional HR journals we could unwillingly include articles which were more focused on outsourcing then on HR SSCs.

2.3 Closing the gap: 'What researchers can learn from practice'

SSCs were evermore frequently used for HR purposes during the last two decades. Yet the academic research about this phenomenon contrasted sharply with the attention it had gotten from HR practitioners and consultancy firms. Issues surrounding this phenomenon were ambiguously spoken of and the urge for academics to pick it up and conduct non ambivalent research was necessary.

Despite of the increase of HR research in general and the growing importance of the HR function, the science and practice of HR remain separated. Dulebohn et al. (1995) argued that this is the result of the different focus of HR researchers. Deadrick and Gibson (2007) showed with an analysis of 4300 professional and academic articles that the interest gap between academics and practitioners is substantial. In that research, HR academics showed a significant interest in Organizational behavior / Motivation related topics, in contrast with HR professionals who wrote four times less about these topics. The magnitude and span of the gap is thus of considerable size. This was confirmed when we looked at the subject of this research, HR SSCs. Searches in scientific databases (interscience.wiley.com and jstor.org) gave one single hit on the keywords "shared service(s) center". A search with the same keywords within the professional database of Business Source Elite gave us 158 hits. This could be regarded as a nice showcase to support Cooke's (2006) vision, who stated that there is a lack of scientific attention for SSCs. The attention that the business world gave to SSCs also contrasts sharply with the lack of academic interest, and could be perceived by the stock of SSC reports written by major consultancies like PwC, Deloitte, Accenture, Atos Origin, Capgemini, Quint and Arinso.

According to Deadrick and Gibson (2007), the potential contribution of HR is maximized with HR casting as a major functional responsibility in organizations and, in order to make this happen, HR Academics need to take the initiative to close the gap with HR Professionals. In order to fulfil this vision, HR academics should listen and learn from the professionals. In this research, an attempt will be made to close the gap by analysing the professional literature on HR SSCs. Even though the importance of professional literature will not be disparaged, its characteristics can not be regarded the same as of the academic literature. Myths, realities and uncertainties can intertwine in the practitioners' writings. But the fact is that in their writings a source of inspirations and facts can be found. From this stance, we will dig up the practitioner's field, explore the experiences, and develop possible new subjects of inquiry about HR SSCs. Hence, we will break a lance for future academic research by developing an insight into the professional findings about HR SSCs.

3. Method

In this chapter we will describe the methods that we used for our research. Whilst traditional researches would start from the theory and then with the methods, we will place the method section before presenting a theory. The very distinct reason for this can be found in paragraph 2.3, in which we explained that there is a distinct research gap about SSCs and HR SSCs in specific. Due to the lack of theory we will take an explorative approach and work on our own conceptualization. For this purpose we have chosen the grounded theory (GT) method. With this method one does not begin with a theory, then prove it. Rather, one begins with an area of study and extract data from it to work on ones own conceptualization (Strauss and Corbin 1990). We will begin with elaborating the choice for GT. This will be followed by the description of the literature gathering. Afterwards, we will commence with the first steps of GT and build up our conceptualization. We will conclude this chapter with describing our manner of structuring results.

3.1 Choice for Grounded Theory

Since there was little academic research and little theory on HR SSCs, we had to work on our own conceptualization. Without the presence of an established theoretical concept, we found ourselves into a situation of tabula rasa, and needed to collect material to begin our inductive approach. In this research, we explored the practitioner field by digging up the practitioner findings and come to a conceptualization by analyzing them.

Grounded theory had some characteristics making it interesting to use for our research. For one, it was acclaimed to be suitable whenever the understanding of larger quantities of text, or a deepening of understanding, is required. Or, when new ideas, contexts, consequences and recommendations for action for a subject area have to be derived from texts. Besides, Orlikowski (1993) claimed that advantages of GT could be found in its inductive, contextual and processual features which fit well with an interpretive approach of data like we aimed for. Thus with GT we described what was happening in the field and develop a conceptualization from it via an inductive approach.

GT circles around the coding process. Coding is the process in which data are broken down, conceptualized, and joined together in new ways. It is the central process by which theories are built from data. The GT method used[*] exists out of three coding phases. (1) *Open coding* is the process of breaking down, examining, comparing, conceptualizing, and categorizing data. This will be seen in this chapter. (2) *Axial coding* is a set of procedures whereby data are put back together in new ways after open coding, by making connections between categories. This process will be seen in chapter 5. (3) *Selective coding* is the process of selecting the core category, systematically relating it to other categories, validating those relationships, and filling in categories that need further refinement and development (Strauss and Corbin 1990). This last coding phase will be conducted in chapter 6.

---

[*] The GT in the tradition of Anselm Strauss has been used for its stronger emphasis on validation criteria. For more information about GT according to Glaser, read "Glaser, B.G., *Basics of Grounded Theory Analysis* (1992)"

3.2 Identification of relevant journals

Professional HR journals have some characteristics which made them an interesting data source for our research. They act as an intermediary that publishes first-hand practitioner experiences while remaining a specialized and traceable source of information. To know more about the journals missions and goals, I sent e-mails to editors of six professional HR journals. However, I got only one reply back. Carroll Lachnit, executive editor of Workforce Management, told that her professional HR journal was aimed primarily at human resources professionals. Their mission was *"to keep them informed of the news and trends that affect workforce management, and that ultimately affect the future of the businesses in which they work"*. Saunders et al. (2007) found that articles in professional journals are often of a more practical nature and nearer to professional needs than those in academic journals. Taking the statements of Ms. Lachnit and Saunders et al. in consideration, we used professional HR journals as our data source. The pile of HR journals however stacked high and a selection had to be made to keep the research feasible. Eight of them were selected after debate with HR researchers at the University of Twente. These journals should give an extensive view on the subject with a broad range of articles. The search for availability and accessibility was done by using the Business Source Elite database via EBSCOhost. This database was chosen for its total accessibility through the University of Twente internet connection and its inclusion of a wide range of (HR) business publications. The selected journals were '*Employee Benefit News', 'HR Focus', 'HRMagazine', 'Human Resource Planning', 'People Management', 'Workforce Management'* and '*Workforce'.* The last selected journal was '*IntermediairPW',* to give the research a wider scope. This journal was not accessible through the mentioned database. However, the journal was searchable and articles could be retrieved through their own site (IntermediairPW.nl 2008). It will not be argued that this research gave a complete overview of the available literature, but it did constitute out of a representative sample of professional journals in the field of HR.

The impact that journals had on our analysis was also influenced by their availability. Table 3.1 showed the foundation date, the availability date of articles with a University of Twente connection and the publication frequency of the journals used. This should be kept in mind when the relative influence of a journal on our research will be considered.

Table 3.1 Details of the used professional HR journals

Journal	Founded	Availability	Frequency
Employee Benefit News	1/1/1999	1/1/1999	15
HR Focus	12/01/1991	07/01/1993	12
HRMagazine	01/01/1994	01/01/1994	12
Human Resource Planning	03/01/1987	03/01/1987	4
IntermediairPW	01/01/2005	01/01/2005	20
People Management	07/01/1993	01/12/2006	25
Workforce Management	08/01/2003	08/01/2003	12
Workforce	*unknown*	1997-2003	Irregular throughout time

3.3 Selection of articles

The selection process consisted out of two phases. The first was the selection of articles on specific keywords. Keywords chosen were 'shared service' or 'service center'. A total of 78 articles were identified by the initial search. The English 'centre' was also used, to replace the American 'center'. This did not have any influence on the results.

The second phase enclosed the scanning of articles and judging if they satisfied four parameters. Articles were only included if they matched with the defined parameters: *(1)* Subject area is *specifically* about HR SSCs (see 3.3 for more info) *(2)* Language is English or Dutch *(3)* Published between 1998 and 2008 *(4)* Information presented is traceable and trustworthy. These parameters were chosen to make the research more feasible and to give it more conceptual density.

From the 78 gathered articles, 34 satisfied the four mentioned parameters. Examples of omitted articles were those who focused purely on outsourcing issues or those who contained no relevant information, like business function descriptions. The search was performed in May 2008. A backward reference search was not part of this search, since references were not frequently used and often irrelevant. Table 3.1 displays the articles which were used for further analyses (*the full reference information on all the identified articles is available in Appendix A*).

Table 3.1 The 34 professional HR SSC articles satisfying the defined parameters

	Author	*Journal*	*Content*
1	Albertson (1999)	*Employee Benefit News*	HR Call center implications
2	Hays (1999)	*Workforce*	HR Call center development
3	Paradiso (1999)	*Employee Benefit News*	Implementation issues concerning HR call center
4	Smith (1999)	*Employee Benefit News*	Implementing issues concerning HR call center
5	Flynn (2000)	*Workforce*	HR development at IBM
6	Martinez (2002)	*HRMagazine*	Sourcing options of recruitment
7	FraseBlunt (2004)	*HRMagazine*	Issues surrounding HR SSCs
8	Bosma (2005)	*IntermediairPW*	Development HR SSC at Dutch Government
9	IntermediairPW (2005)	*IntermediairPW*	Interview with Prof. Strikwerda
10	Schoemakers (2005)	*IntermediairPW*	SSC at ABN AMRO/Government
11	Brockett (2006a)	*People Management*	HR SSC in GLA (London)
12	IntermediairPW (2006)	*IntermediairPW*	Gap between strategic partnerships and HR SSC
13	Langendijk (2006)	*IntermediairPW*	Developments in HR
14	Manocha (2006a)	*People Management*	Introduction HR SSC at MoD (UK)
15	Manocha (2006b)	*People Management*	Introduction HR SSC at MoD (UK)
16	PeopleManagement (2006a)	*People Management*	Preparation of NHS Wales to move to SSC
17	PeopleManagement (2006c)	*People Management*	Introduction of HR SSC at NHS
18	PeopleManagement (2006d)	*People Management*	Research counsels pull together in SSC
19	PeopleManagement (2006e)	*People Management*	HR SSC at Royal Bank of Scotland
20	PeopleManagement (2006g)	*People Management*	Consequences HR SSC for line-managers

21	Schoeff (2006b)	*Workforce Management*	HR SSC introduction at US Postal Service
22	Scott (2006)	*People Management*	Preparation HR SSC for London boroughs
23	Boerman (2007)	*IntermediairPW*	Failures around HR SSC at Dutch government
24	Griffiths (2007)	*People Management*	Reforms at Health Service Scotland
25	HRfocus (2007a)	*HR focus*	HR SSC solution at company
26	HRfocus (2007b)	*HR focus*	Results HR SSC survey
27	HRfocus (2007c)	*HR focus*	Risks HR SSC
28	PeopleManagement (2007b)	*People Management*	Interview with Prof. Dave Ulrich
29	Phillips (2007b)	*People Management*	HR SSC at Ministry of Defence (UK)
30	Scott (2007)	*People Management*	Preparation HR SSC Sainsbury's
31	Chubb (2008)	*People Management*	Preparation HR SSC at company
32	Geleijnse (2008)	*IntermediairPW*	Introduction HR SSC The Hague
33	Griffiths (2008)	*People Management*	Impact of HR SSC usage
34	PeopleManagement (2008)	*People Management*	Survey HR SSC developments

3.4 Procedure

The open coding phase was bounded by a few factors. As Strauss & Corbin stated (1990) "data collection, analysis, and theory stand in reciprocal relationship with each other. One does not begin with a theory, then prove it". Since the aim of GT is to foster new creative ways to explain phenomena, the development of categories and concepts should be free of previously developed theories. However literature can and was used to help stimulate the theoretical sensitivity, and to foster questions in this phase of the research.

For the development of categories and properties, we used the selected articles. This inductive approach was in accordance with GT. The author created categories and properties and tested their rigor by constant comparative analysis and discussion with colleagues. The usefulness of the categories and concepts was analyzed with a preliminary scan of all the selected articles. When it was notified that a too small sample of articles gave useful data, categories or properties were excluded. An example of this was company size, for which a too small sample of articles gave results. Concepts that remained too poorly developed were rewritten and appropriated for the research.

3.5 Category development

Six categories were finally identified after the open coding procedure. These were chosen on the bases of presence, pertinence and importance according to the author's insight. Five categories were static, one ('Impact on HR') was causal and could only be seen when a article referred to HR SSCs in the 'Introduction' or 'In Use' phase of implementation. We now will go into this matter by giving an overview of the developed categories with their associated properties.

```
┌─────────────────────────────────────┐
│          Implementation phase       │
│ 1. Preparation                      │
│ 2. Introduction                     │
│ 3. In Use                           │
│ 4. Unknown                          │
└─────────────────────────────────────┘
```

Implementation phase referred to the level of development of the HR SSC(s) mentioned in the text. On the abstract level three phases were identified. *(1) Preparation* was the phase in which the decision is taken to start a HR SSC or a HR SSC will start soon. *(2) Introduction* was selected when it is mentioned that the HR SSC is in the start up phase. An example of this was the reference to the early development processes in Schoeff (2006b). *(3) In Use* was about HR SSCs that are fully functional and operate in the organization. *(4) Unknown* was selected when it is not clear in which level of development the mentioned HR SSC was. This was seen for instance in interviews (IntermediairPW 2005; PeopleManagement 2007b).

```
┌─────────────────────────────────────┐
│              Motivation             │
│ 1. Strategic / organizational       │
│ 2. Brand development                │
│ 3. Service improvement              │
│ 4. Economical                       │
│ 5. Other                            │
└─────────────────────────────────────┘
```

Motivation referred to the motives used to choose for adopting the SSC form for HR. Globally they were divided into four groups. *(1) Strategic / organizational* included motives concerning productivity increase, ability to focus more on strategic HR issues (Manocha 2006b), and standardization and synergy advantages (Martinez 2002). *(2) Brand development* included credibility (Griffiths 2007), appearance (Martinez 2002) and compliance (HRfocus 2007a) motivations. Thus under this property we found motivations that stated that HR could get a higher regard because of a HR SSC. *(3) Service improvement* motivations were those concerned with offering better services through leveraging technological advantages, higher service levels, and access to more expertise for the HR function. *(4) Economical* motivations were those on lowering costs of services and cost reductions overall. *(5) Other* were motivations which could not be placed in the previous categories. Like 'the sense of urgency' which showed that a real motivation was lacking but the SSC was enforced due to pressure.

```
┌─────────────────────────────────────┐
│                 Risk                │
│ 1. Communication                    │
│ 2. Planning                         │
│ 3. Power play                       │
│ 4. Standardisation exception        │
│ 5. De-personalization               │
│ 6. Other                            │
└─────────────────────────────────────┘
```

Risk referred to the anticipated troubles while or before adopting a SSC in the field of HR. Some risks were more eminent during different phases of implementation. *(1) Communication* included risks concerned with troubles created by improper communication about the HR SSC to those in the organization that were affected by it (HRfocus 2007c). *(2) Planning* was about troubles concerning the strict or unrealistic planning process and the pressure that was created as a result (Boerman 2007). *(3) Power play* risks included the frequently mentioned resistance against the HR SSC (Hays 1999; Boerman 2007) or the lack of commitment within the organization for a HR SSC (PeopleManagement 2006c). *(4) Standardization*

exception referred to the troubles emerging when the advantage of economies of scale was undermined due to a multitude of exceptions on the standardized services (IntermediairPW 2005). *(5) De-personalization* risks concerned those troubles with the removal of the 'human side' of the services. Like communication via a telephone while actually there was need for face-to-face contact to discuss a problem (Albertson 1999). *(6) Other* risks were those not described by the previous ones. These were troubles concerned with maintenance (Paradiso 1999), relocation (FraseBlunt 2004) or cultural issues (Martinez 2002; Scott 2006).

```
Form chosen
1. Administration/Call Center
2. Self service
3. Center of expertise
4. Other / Unmentioned
```

Form Chosen refered to the factual or planned set-up of a HR SSC within the organization. *(1) Administration / Call Center* was the first form which refered to a unit where transactions were being processed and/or calls were taken. *(2) Self service* includes systems that allowed personnel to perform HR actions themselves, for example via e-HRM. *(3) Center of expertise* was a term invented by Ulrich (1996) and observed in some selected articles. Centers of expertise were centers where HR professionals focused on specialised knowledge (learning, rewarding, recruiting) and implemented those ideas throughout the organization (PeopleManagement 2007b). *(4) Other / Unmentioned was* selected when there was no clarity about the chosen or desired forms for the HR SSC.

```
Impact on HR
1. Consolidated staff
2. Improved operations
3. Cost reductions
4. Responsibilities shift
5. Strategic function
6. Other
```

Impact on HR referred to the factual reported consequences/outcomes within the mentioned organization when a HR SSC was deployed. *(1) Consolidated staff* was reported when the amount of HR staff had decreased (Flynn 2000). *(2) Improved operations* was chosen when the service level increased. *(3) Cost reductions* included the impacts of cheaper processes and operations. *(4) Responsibilities shift* referred to the change of HR responsibilities to different positions. For example from HR professionals to line-managers (Phillips 2007a). *(5) Strategic function* was included because it was regularly remarked that the introduction of a SSC left more space for HR to act strategic (Hays 1999). *(6) Other* impacts are selected under option six. Impacts like the increased visibility of HR (IntermediairPW 2006) or a poor functioning HR staff (Griffiths 2008).

```
            Success
1. Yes
2. Not
3. Unknown/Biased
```

Success referred to the perceived attitude mentioned in the text of an article towards HR SSCs. Since SSCs were commonly perceived as a hyped phenomenon this category was included to see if the practitioners were indeed positive about HR SSCs. This was analyzed with scanning if the HR SSCs in an article (or HR SSCs in general) were indeed perceived as successful. If so *(1) Yes* was chosen. if this was not the case then *(2) Not* was chosen. If the article lacked any (subjective or objective) statements about its success, or there was no clarity *(3) Unknown/Biased* was selected.

In short, in this phase of our GT method we have developed six categories with their own distinctive set of sub properties. The categories were used to analyze and structure the information within the articles. These categories were:

1. Implementation phase;	*4. Form Chosen;*
2. Motivation;	*5. Impact on HR;*
3. Risk;	*6. Success.*

3.6 Structuring results

With all the categories and properties operational, the selected articles were rescanned. With a line-by-line analysis the presence of phenomena was analyzed. This form of analysis was chosen on grounds of its generative capacities. This was a labor intensive analysis but generated the most data since all information was taken into account without making samples as other analyses required. It was also useful when the use of metaphors and irony made a deeper analysis necessary to uncover some phenomena. For instance the phrase "Where's the money gone?"(Griffiths 2007), which was used as a political motivation to implement a SSC, instead of the more presumable economical one.

The choice had been made that the only dimension of the properties was 'present' or 'not present'. Frequency, intensity, or the extents of properties were thus unmentioned. This choice stemmed from the articles used and their limited information to give real meaning to other dimensions.

While scanning the articles for the presence of phenomena, memos were made. By doing so, combined with careful contemplation about the real meaning of the texts, and the rereading of the articles, information was gathered. A concept matrix was regarded to be the right tool to structure the information, as was supported by Strauss and Corbin (1990). It gave us the ability to put articles alongside the developed categories and conveniently arranged the presence or absence of phenomena. This increased the chance to discover patterns. It was chosen for to order the articles in a chronological order in the matrix. This was done to analyze the developments through time more easily.

4. Findings

In this chapter we will treat the findings of the systematic search and the analysis of the articles. This will be done successively by explaining the general findings and the results discovered within each category. Each category will be dealt with separately in paragraph 4.2. We will look at the chronological developments, property order and the connections between properties in different categories. These connections will give us our basic bricks of information which will be necessary for the interpretations and modeling in chapter 6.

4.1 General findings

As mentioned in 3.6, a concept matrix was developed to structure the presence of phenomena within the articles. Appendix B shows the results of this analysis. When we combined all the results per year, table 4.1 was created. It also showed the absolute totals and percentages of the phenomena mentioned in the total of 34 articles.

Table 4.1 Concept matrix of the gathered data, bundled per year

	Implementation				Motivation					Risk						Form				Impact						Success		
	Preperation	Introduction	In use	Unknown	Strategic / Org	Brand Development	Service Improvement	Economical	Other	Communication	Planning	Power Play	Standard. except	De-personalization	Other	Admin / Call	Self service	Center of expertise	Other / Unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved responsibilities	Strategic function	Other	Yes	No	Unknown/Biased
Total 1999	0	1	3	1	4	2	4	3	0	0	0	1	0	2	1	4	3	0	0	1	2	2	3	2	1	4	0	0
Total 2000	1	1	1	0	1	0	1	1	1	1	0	1	0	1	0	1	1	0	0	1	1	1	1	1	0	1	0	0
Total 2002	0	0	1	0	1	1	1	0	0	0	0	0	0	0	1	0	0	1	1	0	1	0	0	0	0	1	0	0
Total 2004	1	0	1	0	1	0	1	1	1	1	0	1	1	1	1	1	0	0	0	0	0	0	0	0	0	1	0	0
Total 2005	2	0	0	1	3	0	1	1	1	0	2	2	1	0	3	2	1	0	1	0	0	0	0	0	0	0	1	2
Total 2006	6	1	2	3	11	1	2	5	1	2	0	3	0	1	4	4	6	4	6	0	1	2	0	0	1	7	1	4
Total 2007	2	1	1	4	7	3	1	6	1	1	2	3	2	0	2	4	2	2	4	0	1	2	1	0	2	6	0	2
Total 2008	1	1	1	1	3	1	2	1	0	1	1	0	0	0	0	1	1	0	3	1	1	0	0	1	1	3	0	1
Absolute totals	13	5	10	10	31	8	13	18	5	6	5	11	4	5	12	17	14	7	15	3	7	7	5	4	5	23	2	9
Percentages	38%	15%	29%	29%	91%	24%	38%	53%	15%	18%	15%	32%	12%	15%	35%	50%	41%	21%	44%	9%	21%	21%	15%	12%	15%	68%	6%	26%

When we looked at the findings we saw an overall increase of articles written about HR SSCs throughout time. Moreover there also was an increase of articles related to HR sourcing, of which a large part was excluded due to the unsatisfactory match with the parameters.

Furthermore we saw a lack of hits in the 'Impact' category due to its causal connection with the 'Implementation' category. Impact phenomena could only be seen if an article mentioned a HR SSC in the 'Introduction' or 'In Use' phase. The 'Impact' category after all tells only the factual notified implications of HR SSCs. Since only 44% of the articles reported about 'Introduction' or 'In Use' HR SSC, there was a fairly limited amount of hits in the 'Impact' category.

4.2 Findings per Category

Next to these general observations, there were distinct findings within each category. At first we will analyze the chronological developments within the category. Secondly, we will mention the order of properties and any additional findings next to the chronological ones. Finally, we will use the figures of our quantitative analysis, to reveal the most interesting and strong connections between categories and their properties. This quantitative analysis can be found in Appendix C. It shows the general presence of properties within all the 34 articles, compared with the specific presence of properties within a certain set of articles that were bundled on one property. By comparing these figures, we connected the fractured data with each other. In this chapter we will refer only to significant differences (differences of more or less then 15%) between the general and specific figures. This process is known as Axial coding. The data from Appendix C will be referred to with their respective identification number. This will be shown by the **Φ symbol** followed by the **Category & Property number**.

Category 1: Implementation phase
To start we saw that 'In Use' HR SSCs were relatively more frequently mentioned in the early years. After 2004, there seemed no clear trend present.

Articles most often reported about HR SSCs in the 'Preparation' phase, followed by 'In Use' and 'Unknown', and closed by HR SSCs in the 'Introduction' phase.

Φ1.2 showed some strong figures that could be affected by the small number of articles. HR SSCs that were in the 'Introduction' phase were more connected with 'Service improvement' and 'Economical' motivations, aware of the risk of 'De-personalization', chose more often for 'Admin/Call' and 'Self service' applications and were much more regarded as successful. *Φ1.3* showed that within 'In Use' HR SSCs more attention was given to the different motivations to deploy it. 'Communication' and 'De-personalization' were also more seriously perceived as risks. It is also interesting to notice that the figures of the impacts are much stronger at *Φ1.3* then at *Φ1.2*. *Φ1.4* pointed us on one deviation. When articles did not mention the implementation phase, they tended to mention more that 'Power play' could form a risk for HR SSCs. Also the form of implementation was less frequently mentioned then.

Category 2: Motivation
Chronologically there were two tendencies mentionable. At first we saw the predominance of 'Strategic/Org' motivations throughout the years. Secondly we saw that 'Service improvement' was mostly notified in the early years of the analyzed articles.

'Strategic/Org' motivations were paramount, followed by 'Economical', 'Service improvement', 'Brand development' and finally 'Other'.

Φ2.1 hardly showed anything, because nearly all articles contained 'Strategic/Org' motivations. *Φ2.2* was more conclusive, since it told us that 'Brand development' was more mentioned within HR SSCs 'In Use'. They were more tightly connected with 'Economical' motivations, had a negative connection with 'Communication' risks, and 'Improved operations' and success was more often perceived. *Φ2.3* told us that 'Service improvement' was also more used as a motivation within 'In use' HR SSCs and was also more frequently mentioned in combination with 'Economical' motivations. A wide range of positive impacts were notified when 'Service improvement' was used as a motivation. Success was thus also more frequently

perceived. $\Phi2.4$ 'Economical' motivations showed as little divergence as articles with 'Strategic/Org' motivations. 'Other' motivations were strongly connected to the mentioning of other risks. Most of the articles with 'Other' motivations described HR SSCs in the 'Preparation' phase. $\Phi2.5$ showed furthermore that success was more often perceived as biased.

Category 3: Risk
Figures in this category were affected by a small number of articles reporting about the risks. Interesting findings were nevertheless still distillable from the data. Chronologically, we saw that 'De-personalization' was more reckoned in the early years of the researched data.

'Other' risks were mostly mentioned, followed by 'Power play'. Each of the remaining risks were mentioned in fewer than seven articles. These were, in order from more to less, 'Communication', 'De-personalization', 'Planning', and 'Standard. exception'. It was notified that when risks were spoken of, there was a bigger chance that articles were not merely positive about HR SSCs. The risk of 'De-personalization' was an exception on this. It also showed that risks mentioned differed according to the implementation phase of the HR SSC spoken of.

Looking to $\Phi3.1$, we could say that 'Communication' risks were more frequently mentioned in the 'In use' HR SSCs. This while 'Planning' risks, according to $\Phi3.2$, were more often mentioned with HR SSCs in the 'Preparation' phase. $\Phi3.3$ told us that when one is aware of 'Power play' risks, he was also aware of other risks like 'Communication', 'Standard. exception' and 'Other'. This was more frequently mentioned for HR SSCs in an 'Unknown' implementation phase and with 'Unknown/Biased' perceived success. 'Standard. exception' was indeed mostly perceived when already other risks were mentioned. Stemming from $\Phi3.4$ it was also more connected to a 'Unknown' implementation phase and 'Other' motivations. Following from $\Phi3.5$, 'De-personalization' was notified in articles which mentioned operational HR SSCs. It thus also had a bigger presence of properties in the impact category. Furthermore it was more frequently connected with 'Service improvement' motivations and the 'Admin/Call' and 'Self service' form. $\Phi3.6$ was interesting in that it did not show that 'Other' risks had any anomalies except the strong connection with 'Power play' risks.

Category 4: Form
Within this category we notified that the 'Center of expertise' was more mentioned in later years. The same applied to the 'Other/Unmentioned' property, which showed the tendency of more vague and unclear articles.

'Admin/Call' was mostly mentioned, followed by 'Other/Unmentioned', and 'Self service'. Roughly the same amount of articles reported about these three phenomena. 'Center of expertise' was seen the least in the articles. We also saw that 'Admin/Call', 'Self service' and 'Center of expertise' were frequently mentioned together.

$\Phi4.1$ revealed that 'Admin/Call' was connected with the 'Service improvement' motivation. No distinct findings were found in $\Phi4.2$ except that 'Self service' leads to less 'Other' impacts. 'Center of expertise' was more associated with 'Admin/call center' and 'Self service' applications according to $\Phi4.3$. Also it showed that when a 'Center of expertise' was mentioned, risks or troubles were less. A side mark had to be made that it was less frequently mentioned in HR SSCs 'In use'. $\Phi4.4$ also showed that 'Other/Unmentioned' was also more connected with a 'Unknown' implementation phase.

Category 5: Impact

The chronological findings in this category were closely connected to the 'Implementation phase' category due to its causal connection. In addition we could say that in the earlier writings impacts were juxtaposed more often. Like the risk category, this category was susceptible to strong figures due to a small number of articles in which impacts were mentioned.

The order of properties was 'Cost reductions', 'Improved operations', 'Moved responsibilities', 'Other', 'Strategic function', and finally 'Consolidated staff'. Since most of the impact properties had a positive connotation, success was also more frequent perceived. 'Economical' motivation seemed to be more often mentioned in articles that contained impacts.

When we looked in detail at the properties some interesting findings were seen, even though they were influenced by the small amount of articles. $\Phi5.1$ for instance showed that staff was more frequently consolidated when HR SSCs were 'In use'. Also, there was more attention for risks concerning 'Communication' and 'Power play'. $\Phi5.2$ showed that 'Improved operations' were clearly notified in HR SSCs that were 'In use'. $\Phi5.3$ gave us the insight that cost reductions were both realized in 'Introduction' and 'In use' HR SSCs. Still, 'In use' HR SSCs had stronger figures on this property. When we took a look at $\Phi5.4$, we could see that moved responsibilities were connected with different motivations like 'Brand development' and 'Service improvement'. Also the risk of 'De-personalization' was more likely to be perceived. We saw that this also led to more clarity on the mentioned implementation form. The same accounted for the 'Strategic function' impact as seen in $\Phi5.5$. This impact was also often connected with the 'Service improvement' motivation. The 'De-personalization' risk was also strong on this impact. Finally 'Other' impacts, as shown in $\Phi5.6$, were more often mentioned when there was no notification of the 'Self service' form of HR SSCs.

Category 6: Success

Commenting on the chronological developments, we could state that in the early years the tendency was to be plain positive about HR SSCs. After this time, also question marks were made into the professional literature.

'Yes' was abundantly perceived the most. 'Yes' was followed on great distance by an 'Unknown/Biased' perceived attitude towards HR SSCs. In only two cases a clear 'No' was perceived.

In this category, we saw that when success was 'Unknown/Biased', more risks were notified. This could support the statement that the reader perceived articles more negatively when more risks were mentioned.

5. Modeling

In this chapter we will develop propositions based on the findings from chapter 4. In accordance with the GT method, we will construct a conceptualization to see if the propositions can be defended. This will be done according to the guidelines of selective coding (Strauss and Corbin 1990). Selective coding consists out of the following steps:

1. The first step involves explicating the story line;
2. The second consists of relating subsidiary categories around the core category by means of the paradigm as laid out in the story line;
3. The third involves relating categories at the dimensional level. Step 1, 2 and 3 will be performed in paragraph 5.1;
4. The fourth step entails validating those propositions against the data, which will be undertaken in paragraph 5.2;
5. The final step consists of filling in categories that may need further refinement and / or development. Step five will be undertaken in the third paragraph.

5.1 Development of the Story line and relating the Categories

The findings chapter gave us besides raw facts also a basic insight into the connections between categories. By explicating these connections we will create a story which can help us with the further development of our insights. Within this story we should find a story line which gives us an abstract vision upon the connections. It also should describe one salient category which will be the central phenomenon around which all the other categories are integrated. This category will be known as the core category. Our story will be:

"We saw that in the selected articles of the professional HR journals multiple motivations were used for deploying a HR SSC. Still the motivation used to deploy one could differ. We will acclaim that this has a distinct impact on the anticipated risks and eventual perceived success. And thus, motivation will be our core category. In addition to this, anticipated risks influence the desired form of the HR SSC. Eventually the different focus on anticipated risks and the chosen form will result in certain reported impacts. These impacts can be both positive and negative, and are thus describing the consequences of the HR SSC. Also the phase of implementation will affect the vigor of the reported impacts. The eventual impacts will lead to a different assessment of the HR SSC. This perceived success/failure will be expressed in the articles."

It should be notified that the basis of the propositions in the story were the interpretations that were given to the findings. Now each proposition we made in the story will be explained to come to a conceptualization.

Proposition 1 *Motivation influenced the anticipated Risks*
Due to the large quantity of articles mentioning motivations, the figures of this category were less strong in the quantitative analysis. Still we saw some distinct connections between different motivations and the risks that were anticipated. This created the notion that the 'trouble' focus of HR SSCs varied when the 'why' question differed.

Proposition 2 *Anticipated Risks influenced the chosen Form*
We notified in the findings chapter that there were a lot of connections between risks and forms chosen. We will argue that the anticipated risks did have a noticeable impact on the desired form of a HR SSC.

Proposition 3 *Anticipated Risks influenced the eventual Impacts*
Without knowing what different actions were undertaken when certain risks were perceived, we could see a connection between the risks perceived and the eventual impacts. Because the number of articles mentioning risks and impacts were little, some connections between these properties could be disfigured.

Proposition 4 *Form chosen influenced the eventual Impacts*
Even though the figures indicating the connection between form chosen and the impacts were small, there were some tendencies noticeable. The small figures could be the result of many articles reporting about the actual or desired form of HR SSCs. Still we expected that form had an influence on the impacts.

Proposition 5 *Implementation phase influenced the eventual Impacts*
Although there was only a causal connection between HR SSCs in the 'Introduction' / 'In use' phase and the impact category, we saw that figures between these properties differ. We saw that HR SSCs in the 'Introduction' phase had less strong figures on the impacts properties then 'In Use' HR SSCs. Impacts could thus be influenced by chronological developments.

Proposition 6 *Impacts influenced the perceived Success*
The subjective nature of the category 'Success' made that the researcher was, among other factors, influenced by positive statements about HR SSCs. The impact category consisted out of properties with mostly positive connotations. Hence, this proposition will state that the mentioning of impacts had a distinct influence on the perceived success of the HR SSC(s).

Proposition 7 *Motivation influenced the perceived Success*
There are a lot of unknown processes affecting the eventual success or failure of a HR SSC. It is argued that a lot of these factors are not included in this research. Yet, the motivation was used as the core category of our analyses and it was acclaimed that it could be used as a predictor for the success of a HR SSC. This proposition embraces this thought and states that the motivation could be the prime predictor of perceiving HR SSC success.

Figure 5.1 Modeling HR SSC
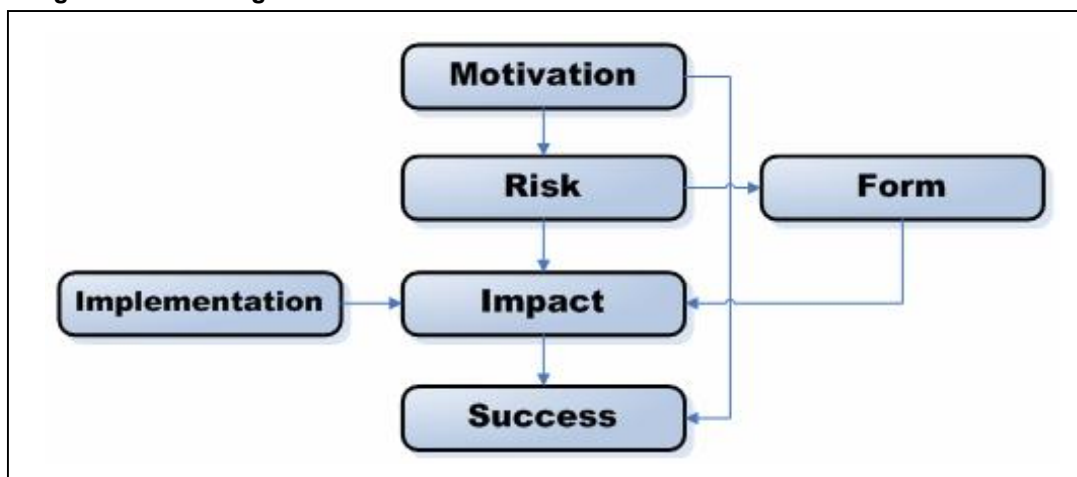
5.2 Validating the propositions

The linking of categories as depicted in figure 5.1 had to be validated against the data. By doing so we solidified the propositions. The collected data and analysis (see Appendix C) were used to validate the propositions. Through this we could uncover holes in the model and fill gaps within the categories. We commenced this grounding process by making statements on the propositions that followed through the data and the interpretation of it. These statements started from the core category. As mentioned before, 'Motivation' was our core category because it was most frequently mentioned and seemed to have influence on other categories. Five statements have been made, each commencing from a property of the motivation category.

Statement 1: Strategic / Organizational
The *'Strategic / Organizational'* motivation gave little fit with the model. We could explain this due to the large quantity of articles reporting on this motivation (91%). Due to this, no real distinct interactions could be analyzed. So we will not make any statement about this motivation.

Statement 2: Brand development
When *'Brand development'* was used as a motivation then the risk of *'Communication'* was significantly less frequently mentioned. '*Planning'* and *'Power play'* were also mentioned less. *'Standard. exception', 'De-personalization'* and *'Other'* risks were anticipated more upon. When we calculated the relative influence that each mentioned risk had on the impacts, we saw that the directions of the figures were in accordance with the impact figures as reported in *Φ2.2.*
For instance, we saw that 'Communication' was mentioned 18% less under 'Brand Development' articles. Thus the influence the anticipation of the 'Communication' risk has on the impacts was also calculated to be 18% less.
So under the conditions that the motivation used is *'Brand development'*, the impact of *'Improved operations'* is mentioned significantly more often. *'Improved operations'* did not lead automatically to a highly perceived success grade. But still there was a 20% higher perceived success for *'Brand development'*. This gave cause to believe that proposition 7 might be factual.
If we would take into account that the form chosen had influence on impacts, we saw a totally disfigured image when we compared it with the impacts as seen at *Φ2.2.* We calculated this like we did with the anticipated risks. We calculated the relative influence that each mentioned form had on the impacts. We saw that if we would add those figures up with the figures of the anticipated risks, the direction of the impact figures would be disfigured. Hence, proposition 4 seemed to be obsolete when we looked at this statement.

Statement 3: Service Improvement
When *'Service Improvement'* was used as a motivation then the risk of *'De-personalization'* was significantly more frequently mentioned. Just like with *'Brand development'* we calculated the relative influence that each risk mentioned had.
This calculation gave rise to believe that every impact would be more frequently mentioned, except *'Other'*. This is almost in accordance with the impacts as mentioned under *Φ2.3*, which also mentioned *'Other'* slightly positive. Anticipated risks seemed thus to be a rather good predictor for the direction of reported impacts.
Since the 'positive' impacts were more frequently mentioned a high perceived success rate was expected. This was indeed the case. Still the perceived success was lower then with *'Brand development'*. This gave reason to believe that proposition 7 was necessary to explain the changed figures.

When *'Service Improvement'* was used as a motivation then also a stronger choice of the *'Admin/Call'* and *'Self service'* forms was seen. This would have only a slight influence on the impacts and disfigures the direction. Thus the rigor of proposition 4 was again disputed.

Statement 4: Economical
When 'Economical' was used as motivation then there were no risks anticipated significantly more often. Also no form was chosen significantly more and also no impacts were reported more then average.
The statement from prof. Strikwerda (IntermediairPW 2005; Strikwerda 2007) that he saw in the field of SSCs that solely an *'Economical'* motivation to implement an SSC was not enough to achieve changes, was endorsed by this research. The figures were overall very weak and a focus on economical changes seems to leverage no (distinct) advantages. Janssen & Joha (2006) stated that when economical motives were reported, they were unlikely to be achieved. This statement was also supported by the collected data.

Statement 5: Other
When '*Other'* was used as a motivation then all risks except '*Planning'* were significantly more frequently mentioned.
When we calculated the relative influence that each mentioned risk had on the impacts, we saw that the directions were completely in accordance with the impact figures of $\Phi 2.5$. Again it was confirmed that anticipated risks were a good predictor for the direction of impacts reported.
Also here, the directions would be disfigured when we would take the relative influence into account that the chosen form would have. Thus proposition 4 seemed to be obsolete.
All the anticipated risks then leaded to reporting less *'Improved operations'*, *Cost reductions'* and *'Other'* impacts. *'Consolidated staff'*, *'Moved responsibilities'* and *'Strategic function'* are reported more. The reporting of these impacts leaded to a more biased view upon success. This was in accordance with the perceived success under $\Phi 2.5$. Yet the intensity of these figures differed and thus made proposition 7 again more likely.

5.3 Solidifying the conceptualization

The statements of the previous paragraph laid out the conceptualization. The propositions that we made were validated against the data and one proposition had to be dropped. By doing so, we solidified our interpretations of the findings and came up with the final propositions for our conceptualization:

- ***Proposition 1, 2 and 5*** were validated through the data of Appendix C;
- ***Proposition 3*** was checked by comparing expected reported impacts, with the actual reported impacts under that motivation. The expected reported impacts were calculated by adding up the relative influences of the risks mentioned under a certain motivation. The direction seemed to be almost always just. This gave rise to believe that the anticipation of risks could be a good predictor of the reported impacts;
- ***Proposition 4*** was checked in a similar way as proposition 3 but seemed too weak and inaccurate to be included into our conceptualization. For this the proposition was excluded in our conceptualization;

- ***Proposition 6*** was checked and the directions seemed to be accurate. Still the intensity of the figures was not as we would expect when looking to our core category;
- ***Proposition 7*** was used to explain the variance between the expected perceived success according to the reported impacts (proposition 6) and the actual mentioned success under motivations. This proposition therefore is used to encapsulate the black-box of intervening conditions that influence the risks anticipated, the impacts reported, and the success perceived. With this proposition it is claimed that the model is placed within a context of vague circumstances.

That the strength of the figures differed and often only the directions of the figures were accurate, showed that there were a lot of intervening conditions which were not included by our conceptualization. These inaccuracies could be the result of measuring errors (unjust interpretation of the articles), intervening conditions which were not notified, calculation errors and also errors by the writers of the articles. Still the propositions made were founded correct for the data and articles used. Our final conceptualization, which is in line with the data, will be represented by a flow chart as depicted in figure 5.2.

Figure 5.2 Revised model of the HR SSC
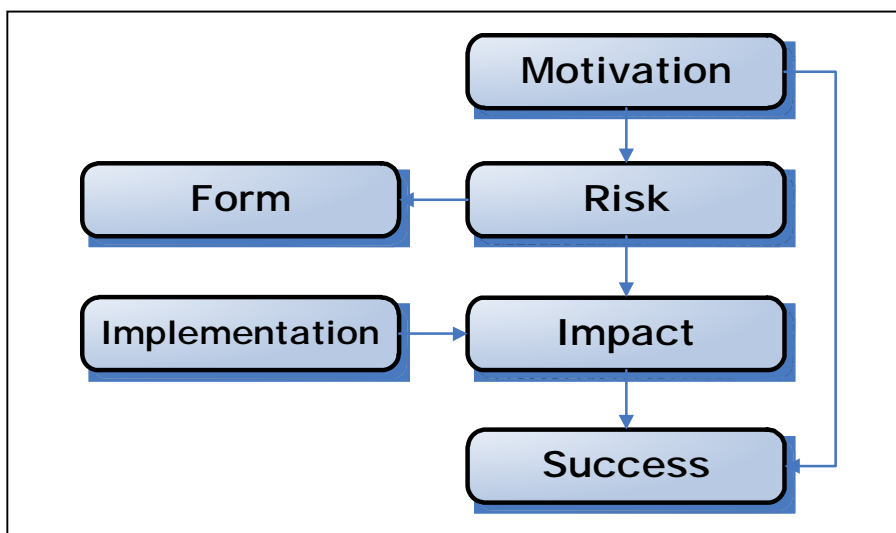
6. Conclusion

This concluding chapter will be used to reflect back on the findings and the conceptualization. A short summary will be given of what has been done in this research and major conclusion will be summed up. We will also use the first paragraph for recommendations and future research questions. In the second paragraph we will analyze the strengths and limitations of the research so we can put the findings in a broader context and develop our understanding of the main conclusions.

6.1 Insights and implications of the study

In this research we developed a conceptualization of the articles that were selected from the professional HR journals with the grounded theory method. This conceptualization gave an insight into a multitude of phenomena that surround HR SSCs with the following main conclusions:

- 'Brand development' or 'Service Improvement' motivations for deploying a HR SSC led to more positive impacts and a higher success rate;
- Solely 'Economical' motivations were not enough to achieve positive impacts;
- Risks anticipated were a good predictor for eventual impacts;
- HR SSCs had more strong impacts as they grew over time.

It is of the essence to notify that our conceptualization was foremost a conceptualization of the articles which were included in our research. Hence, we will not say that we developed a theory. We made merely a conceptualization of the findings in the selected articles in order to help us with the research questions which were stated in the introduction:

"What are the lessons learned from the professional HR literature about HR SSC?"

"In which way can HR SSCs be modelled on the basis of those lessons?"

This research highlighted the statement that there is still a lot of room for researcher to conduct research on HR SSCs. In chapter 4 we saw the findings which we derived from the professional HR articles. In chapter 5 we saw how we used that data to model HR SSCs, and thus answered our second research question. We concluded that motivation is the core category which has a major impact on other categories.

The developed conceptualization gave support to previously made academic remarks but also left us with contradictive statements and open gaps. Our conceptualization gave us also the opportunity to raise some questions. It was hard to believe that a single category can be the cause of a following one. The causal connections thus need to be extended. Also the properties, as defined in chapter 3, should be extended or narrowed down in their definition to get more specificity on the causal connections.

As mentioned in paragraph 2.3, we also made it our goal to close the gap between HR academics and HR professionals. Through this research we can reach out to academics by giving them recommendations based on our conclusions for future research.

One recommendation is to examine what will actually change when different risks are anticipated. Do divisions change the service level agreements with the HR SSC, does the culture change, or will the people or the form of the HR SSC be heavily influenced? And does it work as a panacea against certain HR SSC troubles when a certain risk is anticipated?

A second recommendation is to research why HR SSCs, which were deployed for economical motives, did not achieve as many positive aspects as HR SSCs which were deployed for different motivations. Could it be that there simply is no money saved? Or do companies with a 'money saving' motivation hollow the budget of a HR SSC out more, so it can also deliver less qualitative high services?

The third and last recommendation will be to research the development of HR SSCs through time. In our research it was perceived that they seemed to have more positive impacts when time passed by. The question can be raised if this is truly the case. Could it be that it is perceived just because people needed time to adapt to it? Or does the quality really increase over time?

6.2 Strengths and limitations

The research was limited by our methodology and by the literature used. To start with the literature we have to reflect back on our previous statement in which we notified the biased nature of the professional HR journals. The data which was presented as factual may not be so. Impacts that were presented as factual may also be biased. Possibilities to check the validity of the data were limited and this vagueness had to be accepted. Data could for instance be influenced by the writing style of the journal or the mission statement. For example, we saw that the attitude towards HR SSCs of IntermediairPW was a lot more biased than of other journals.

We saw that even the notified tendency that HR SSCs got more attention through time could be challenged. Because indeed, IntermediairPW and People Management were only included respectively since 2005 and 2006. But even when we take this in account we believe that the notified tendency is real. This tendency was as it happens also perceivable in the article history of People Management (which was visible, although not retrievable before 2006) where we could see less articles matching the key words.

The method used had some distinct impacts on our results. The interpretive approach is totally in accordance with GT and of the essence for an explorative research like we made. Still we should keep in mind that the conclusions were a direct result from the interpretations the author made. For instance, we can see that in some articles, '*Introduction*' and '*In use*' were both mentioned. Yet the concept matrix did not make any distinction if the impacts were mentioned in the '*Introduction*' or '*In use*' phase. This however did have an influence on the interpretation of the data and thus the propositions developed.

Also the data in the concept matrix was subject to debate since no inter-rater was used to control if the phenomena witnessed were indeed present in the articles or just an error of judgment from the reader. Errors of measurement thus were likely present. Also an impact that was perceived in one article as successful could be perceived as negative in the other due to the dependence on the author's wit.

These errors could be reinforced by the little amount of articles that we used. When only 5 out of 34 articles reported an impact, it could be disputed that we could make any valid statements. This also made the method of analysis a disputable one. When we compared the figures of property presence we should take into account that the percentages are not of the same strength. We did not use a method to correct the strengths of these percentages. Analyzing other data to support or undermine the statements we made and using better methods for analysis could thus be interesting for future research.

Appendix A
List of gathered articles from professional HR Journals

Used	Author	Journal	Content
N	(Galante 1987)	Human Resource Planning	Case study about HR and strategy
N	(Mathys and Burack 1993)	Human Resource Planning	Strategic approaches to downsizing in HR field
N	(Ulrich 1995)	Human Resource Planning	Overview of HR SSC developments
N	(Keith and Hirschfield 1996)	HR Focus	Describing the occurrence of SSCs
N	(Leclerc 1997)	HRMagazine	Implementing HR information system
N	(Stopper 1998)	Human Resource Planning	Customer satisfaction
N	(Walker 1998)	Human Resource Planning	HR measures
Y	(Albertson 1999)	Employee Benefit News	HR Call center implications
Y	(Hays 1999)	Workforce	HR Call center development
Y	(Paradiso 1999)	Employee Benefit News	Implementation issues concerning HR call center
Y	(Smith 1999)	Employee Benefit News	Implementing issues concerning HR call center
N	(Albertson 2000)	Employee Benefit News	Study findings on HR outsourcing
Y	(Flynn 2000)	Workforce	HR development at IBM
N	(HRfocus 2000)	HR focus	Survey eHRM
N	(Quinn 2000)	Employee Benefit News	Implementing eHRM
N	(Tyler 2000)	HRMagazine	Religion-based career service centers
N	(Killian 2001)	Employee Benefit News	Implementation of HR call center
N	(Krynski 2001)	Employee Benefit News	Fixing outsourcing relationships
Y	(Martinez 2002)	HRMagazine	Sourcing options of recruitment
N	(Doke 2003)	HRMagazine	Offshoring services
Y	(FraseBlunt 2004)	HRMagazine	Issues surrounding HR SSCs
N	(Lee 2004)	Employee Benefit News	Call center benefits
N	(Bakker 2005)	IntermediairPW	Role of HR personnel
N	(Bakker and Bosma 2005)	IntermediairPW	Demand for HR personnel
Y	(Bosma 2005)	IntermediairPW	Development HR SSC at Dutch Government
N	(Grauman and Paul 2005)	Employee Benefit News	Outsourcing HR
Y	(IntermediairPW 2005)	IntermediairPW	Interview with Prof. Strikwerda
N	(Marquez 2005)	Workforce Management	Call center employees
N	(Munniksma 2005)	HRMagazine	Collaborations with College Career Centers
N	(Rison and Tower 2005)	Human Resource Planning	Cost reductions in HR field
Y	(Schoemakers 2005)	IntermediairPW	SSC at ABN AMRO/Government
N	(Bosma 2006)	IntermediairPW	Reasons against HR SSC
Y	(Brockett 2006a)	People Management	HR SSC in GLA (London)
N	(Brockett 2006b)	People Management	Outsourcing government functions
Y	(IntermediairPW 2006)	IntermediairPW	Gap between strategic partnerships and HR SSC
Y	(Langendijk 2006)	IntermediairPW	Developments in HR
Y	(Manocha 2006a)	People Management	Introduction HR SSC at MoD (UK)
Y	(Manocha 2006b)	People Management	Introduction HR SSC at MoD (UK)

N	(Marquez 2006)	Workforce Management	Outsourced call centers
Y	(PeopleManagement 2006a)	People Management	Preparation of NHS Wales to move to SSC
N	(PeopleManagement 2006b)	People Management	Function description
Y	(PeopleManagement 2006c)	People Management	Introduction of HR SSC at NHS
Y	(PeopleManagement 2006d)	People Management	Research counsels pull together in SSC
Y	(PeopleManagement 2006e)	People Management	HR SSC at Royal Bank of Scotland
N	(PeopleManagement 2006f)	People Management	Outsourcing deal Unilever
Y	(PeopleManagement 2006g)	People Management	Consequences HR SSC for line-managers
N	(Pickard 2006)	People Management	HR outsourcing at BBC
N	(Robinson 2006)	People Management	Developments in HR field
N	(Schoeff 2006a)	Workforce Management	Call centers in Guatemala
Y	(Schoeff 2006b)	Workforce Management	HR SSC introduction at US Postal Service
Y	(Scott 2006)	People Management	Preparation HR SSC for London boroughs
N	(Verheijen 2006)	IntermediairPW	Generation management in 4 companies
N	(WorkforceManagement 2006)	Workforce Management	Function description
N	(Arkin 2007)	People Management	HR business partner role
Y	(Boerman 2007)	IntermediairPW	Failures around HR SSC at Dutch government
N	(Geleijnse 2007)	IntermediairPW	Introduction eHRM in different organizations
Y	(Griffiths 2007)	People Management	Reforms at Health Service Scotland
Y	(HRfocus 2007a)	HR focus	HR SSC solution at company
Y	(HRfocus 2007b)	HR focus	Results HR SSC survey
Y	(HRfocus 2007c)	HR focus	Risks HR SSC
N	(Marquez 2007)	Workforce Management	Company profile
N	(Palmieri 2007)	Employee Benefit News	Rules about electronic transmissions
N	(PeopleManagement 2007a)	People Management	Function description
Y	(PeopleManagement 2007b)	People Management	Interview with Prof. Dave Ulrich
N	(Phillips 2007a)	People Management	Conservative Party's ideas
Y	(Phillips 2007b)	People Management	HR SSC at Ministry of Defence (UK)
N	(Reilly 2007)	People Management	Survey on HR developments
Y	(Scott 2007)	People Management	Preparation HR SSC Sainsbury's
N	(Weidema 2007)	IntermediairPW	Development HR profession
Y	(Chubb 2008)	People Management	Preparation HR SSC at company
Y	(Geleijnse 2008)	IntermediairPW	Introduction HR SSC The Hague
Y	(Griffiths 2008)	People Management	Impact of HR SSC usage
N	(Miller 2008)	HRMagazine	Study on HR sourcing options
Y	(PeopleManagement 2008)	People Management	Survey HR SSC developments
N	(Van Putten 2008)	IntermediairPW	Outsourcing HR SSC KPN
N	(Weidema 2008a)	IntermediairPW	Interview public servant Dutch government
N	(Weidema 2008b)	IntermediairPW	HRM in business market

Appendix B

Concept Matrix of selected articles (part 1 of 2)

Article (In chronological order)	Implementation				Motivation					Risk						Form				Impact						Success		
	Preparation	Introduction	In use	Unknown	Strategic / Org	Brand Development	Service Improvement	Economical	Other	Communication	Planning	Power Play	Standard except	De-personalization	Other	Admin / Call	Self service	Center of expertise	Other / unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved responsibilities	Strategic function	Other	Yes	No	Unknown/Biased
Albertson (1999)		x	x	x	x	x	x	x						x		x	x				x	x	x	x		x		
Hays (1999)			x		x	x	x	x			x				x	x				x	x	x	x	x	x	x		
Paradiso (1999)				x	x		x									x	x									x		
Smith (1999)		x	x		x	x	x	x	x					x		x	x			x	x		x	x		x		
Total 1999	0	1	3	1	4	2	4	3	0	0	0	1	0	2	1	4	3	0	0	1	2	2	3	2	1	4	0	0
Flynn (2000)	x	x	x		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Total 2000	1	1	1	0	1	0	1	1	1	1	0	1	0	1	1	1	1	0	0	1	1	1	1	1	0	1	0	0
Martinez (2002)	x	x	x		x	x	x	x	x	x	x	x	x	x	x	x	x			x	x					x		
Total 2002	0	0	0	0	1	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1	0	0
FraseBlunt (2004)	x	x	x		x		x	x	x	x	x	x	x	x	x	x	x			x	x				x	x		
Total 2004	1	1	1	0	1	0	1	1	1	1	0	1	1	1	1	1	0	0	0	0	0	0	0	0	1	1	0	0
Ansma (2005)	x				x						x	x	x	x	x	x	x								x		x	x
Inter. PW (2005)				x	x		x	x	x			x	x		x	x			x									x
Schoemakers (2005)	x				x	x					x			x	x	x			x								x	x
Total 2005	2	0	0	1	3	0	1	1	1	0	2	2	1	0	3	2	1	0	1	0	0	0	0	0	1	0	1	2
Brockett (2006a)	x				x		x	x							x	x	x		x		x	x			x			x
Inter. PW (2006)			x		x		x	x	x			x							x									x
Langendijk (2006)				x	x				x																			
Manocha (2006a)	x				x	x	x	x				x			x	x	x	x								x		
Manocha (2006b)	x				x	x		x				x				x	x	x	x							x		
PM (2006a)	x				x	x		x							x				x							x		
PM (2006c)				x	x	x		x				x			x				x							x		
PM (2006d)			x		x	x		x						x		x	x	x	x							x		x
PM (2006e)	x				x			x									x									x		
PM (2006g)				x	x		x	x	x					x		x	x	x				x				x	x	
Schocff (2006b)	x	x		x	x	x	x								x		x		x						x	x	x	
Scull (2006)	x		x		x	x	x										x									x		
Total 2006	6	1	2	3	11	1	2	5	1	2	0	3	0	1	4	4	6	4	6	0	1	2	0	0	1	7	1	4

Concept Matrix of selected articles (part 2 of 2)

Article (in chronological order)	Implementation				Motivation					Risk						Form				Impact						Success		
	Preparation	Introduction	In use	Unknown	Strategic / Org	Brand Development	Service Improvement	Economical	Other	Communication	Planning	Power Play	Standard except	De-personalization	Other	Admin / Ops	Self service	Center of expertise	Other / unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved responsibilities	Strategic function	Other	Yes	No	Unknown/Biased
Doerman (2007)	X				X	X		X	X		X	X	X		X	X	X											X
Griffiths (2007)				X	X	X		X				X							X							X		
HRfocus (2007a)			X		X	X		X								X					X	X			X	X		
HRfocus (2007b)								X																		X		
HRfocus (2007c)				X	X			X											X									X
PM (2007b)				X	X		X	X		X	X	X	X			X	X		X							X		
Phillips (2007b)		X			X			X							X	X		X				X	X		X	X		
Scott (2007)	X			X	X			X										X	X							X		
Total 2007	2	1	1	4	7	3	1	8	1	1	2	3	2	0	2	4	2	2	4	0	1	2	1	0	2	6	0	2
Chub (2008)	X				X		X												X							X		
Colcijnac (2008)		X			X		X			X	X					X	X			X	X			X	X			X
Griffiths (2008)			X																X							X		
PM (2008)				X	X	X		X											X							X		
Total 2008	1	1	1	1	3	1	2	1	0	1	1	0	0	0	0	1	1	0	3	1	1	0	0	1	1	3	0	1

Appendix C

Quantative analysis through comparing general property presence with specific property presence.

		Implementation				Motivation					Risk						Form				Impact						Success		
		Preparation	Introduction	In use	Unknown	Strategic / Org	BrandDevelopment	Service Improvement	Economical	Other	Communication	Planning	Power Play	Standard. except	De-personalization	Other	Admin / Call	Self service	Center of expertise	Other / Unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved responsibilities	Strategic function	Other	Yes	No	Unknown/Biased
Implementation phase																													
1.1 Preparation **#13**	specific	1,00	0,08	0,15	0,00	1,00	0,15	0,31	0,46	0,23	0,15	0,23	0,38	0,15	0,15	0,46	0,62	0,46	0,23	0,38	0,08	0,08	0,08	0,08	0,08	0,00	0,62	0,08	0,31
	general	0,38	0,15	0,29	0,29	0,31	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,62	-0,07	-0,14	-0,29	0,09	-0,08	-0,07	-0,07	0,08	-0,02	0,08	0,06	0,04	0,01	0,11	0,12	0,05	0,02	-0,06	-0,01	-0,13	-0,13	-0,07	-0,04	-0,15	-0,06	0,02	0,04
1.2 Introduction **#5**	specific	0,20	1,00	0,40	0,00	1,00	0,20	0,60	0,80	0,20	0,20	0,20	0,20	0,00	0,40	0,20	0,80	0,80	0,20	0,00	0,20	0,20	0,60	0,60	0,40	0,20	1,00	0,00	0,00
	general	0,38	0,15	0,29	0,29	0,31	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,18	0,85	0,11	-0,29	0,09	-0,04	0,22	0,27	0,05	0,02	0,05	-0,12	-0,12	0,25	-0,15	0,30	0,39	-0,01	-0,44	0,11	-0,01	0,39	0,45	0,28	0,05	0,32	-0,06	-0,26
1.3 In Use **#10**	specific	0,20	0,20	1,00	0,00	0,90	0,40	0,70	0,70	0,20	0,40	0,00	0,30	0,10	0,40	0,30	0,60	0,40	0,10	0,30	0,30	0,70	0,60	0,40	0,30	0,40	0,80	0,00	0,20
	general	0,38	0,15	0,29	0,29	0,31	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,12	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,18	0,05	0,71	-0,29	-0,01	0,16	0,32	0,17	0,05	0,22	-0,15	-0,02	-0,02	0,25	-0,05	0,10	-0,01	-0,11	-0,14	0,18	0,49	0,39	0,25	0,18	0,25	0,12	-0,06	-0,06
1.4 Unknown **#10**	specific	0,00	0,00	0,00	1,00	0,80	0,20	0,30	0,50	0,20	0,20	0,10	0,50	0,20	0,10	0,30	0,30	0,30	0,20	0,70	0,00	0,00	0,00	0,00	0,00	0,00	0,60	0,10	0,30
	general	0,38	0,15	0,29	0,29	0,31	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,38	-0,15	-0,29	0,71	-0,11	-0,04	-0,08	-0,03	0,05	0,02	-0,05	0,18	0,08	-0,05	-0,05	-0,20	-0,11	-0,01	0,26	-0,09	-0,21	-0,21	-0,15	-0,12	-0,15	-0,08	0,04	0,04

Grey: Excluded information
(For example: Impact was not regarded if we analysed the Preparation phase)
Green: A positive difference of more than 15%
Red: A negative difference of more than 15%
#N = number of articles mentioning this property

			Implementation				Motivation					Risk						Form				Impact						Success		
			Preparation	Introduction	In use	Unknown	Strategic / Org	Brand Development	Service Improvement	Economical	Other	Communication	Planning	Power Play	Standard. except.	De-personalization	Other	Admin / Call	Self service	Center of expertise	Other / Unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved responsibilities	Strategic function	Other	Yes	No	Unknown/Biased
Motivation																														
2.1	Strategic / Organizational																													
#31	specific	0,42	0,16	0,29	0,26	1,00	0,26	0,42	0,58	0,16	0,13	0,13	0,32	0,10	0,13	0,39	0,52	0,42	0,19	0,42	0,06	0,19	0,23	0,16	0,13	0,13	0,74	0,03	0,23
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,04	0,01	0,00	-0,04	0,09	0,02	0,04	0,05	0,01	-0,05	-0,02	0,00	-0,02	-0,02	0,03	0,02	0,01	-0,01	-0,02	-0,02	-0,01	0,02	0,01	0,01	-0,02	0,07	-0,03	-0,04
2.2	Brand Development																													
#8	specific	0,25	0,13	0,50	0,25	1,00	1,00	0,38	0,75	0,13	0,00	0,13	0,25	0,13	0,25	0,38	0,50	0,38	0,13	0,50	0,00	0,38	0,25	0,25	0,13	0,13	0,88	0,00	0,13
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,13	-0,02	0,21	-0,04	0,09	0,76	-0,01	0,22	-0,02	-0,18	-0,02	-0,07	0,01	0,10	0,02	0,00	-0,04	-0,08	0,06	-0,09	0,17	0,04	0,10	0,01	-0,02	0,20	-0,06	-0,14
2.3	Service Improvement																													
#13	specific	0,31	0,23	0,54	0,23	1,00	0,23	1,00	0,69	0,23	0,15	0,08	0,38	0,15	0,31	0,46	0,69	0,54	0,23	0,31	0,15	0,38	0,31	0,31	0,31	0,15	0,85	0,00	0,15
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,07	0,08	0,24	-0,06	0,09	0,00	0,62	0,16	0,08	-0,02	-0,07	0,06	0,04	0,16	0,11	0,19	0,13	0,02	-0,13	0,07	0,18	0,10	0,16	0,19	0,01	0,17	-0,06	-0,11
2.4	Economical																													
#18	specific	0,33	0,22	0,39	0,28	1,00	0,33	0,50	1,00	0,22	0,11	0,06	0,39	0,17	0,22	0,33	0,61	0,44	0,22	0,33	0,11	0,28	0,33	0,28	0,17	0,22	0,78	0,00	0,22
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,05	0,08	0,09	-0,02	0,09	0,10	0,12	0,47	0,08	-0,07	-0,09	0,07	0,05	0,08	-0,02	0,11	0,03	0,02	-0,11	0,02	0,07	0,13	0,13	0,05	0,08	0,10	-0,06	-0,04
2.5	Other																													
#5	specific	0,60	0,20	0,40	0,40	1,00	0,20	0,60	0,80	1,00	0,40	0,20	1,00	0,60	0,40	0,60	0,60	0,40	0,00	0,40	0,20	0,20	0,20	0,20	0,20	0,00	0,40	0,00	0,60
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,22	0,05	0,11	0,11	0,09	-0,04	0,22	0,27	0,85	0,22	0,05	0,68	0,48	0,25	0,25	0,10	-0,01	-0,21	-0,04	0,11	-0,01	-0,01	0,05	0,08	-0,15	-0,28	-0,06	0,34

			Implementation				Motivation					Risk						Form				Impact						Success		
			Preparation	Introduction	Inuse	Unknown	Strategic / Org	Brand Development	Service Improvement	Economical	Other	Communication	Planning	Power Play	Standard. except	De-personalization	Other	Admin / Call	Self service	Center of expertise	Other / Unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved responsibilities	Strategic function	Other	Yes	No	Unknown/Biased
3.1	**Communication**																													
#6	specific	0,33	0,17	0,67	0,33	0,67	0,00	0,33	0,33	0,33	1,00	0,17	0,67	0,33	0,33	0,33	0,33	0,33	0,00	0,50	0,33	0,33	0,33	0,17	0,17	0,17	0,67	0,00	0,33
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,05	0,02	0,38	0,04	0,24	0,24	0,05	0,20	0,18	0,82	0,02	0,35	0,21	0,18	0,02	0,17	0,08	0,21	0,06	0,24	0,12	0,12	0,02	0,05	0,02	0,01	0,06	0,07
3.2	**Planning**																													
#5	specific	0,60	0,20	0,00	0,20	0,80	0,00	0,20	0,20	0,20	0,20	1,00	0,60	0,40	0,00	0,60	0,80	0,60	0,00	0,20	0,00	0,00	0,00	0,00	0,20	0,00	0,20	0,00	0,60
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,22	0,05	0,29	0,09	0,11	0,24	0,18	0,33	0,05	0,02	0,85	0,28	0,28	0,15	0,25	0,30	0,19	0,21	0,24	0,09	0,21	0,21	0,15	0,08	0,15	0,48	0,06	0,34
3.3	**Power Play**																													
#11	specific	0,45	0,09	0,27	0,45	0,91	0,18	0,45	0,64	0,45	0,36	0,27	1,00	0,36	0,18	0,55	0,55	0,36	0,09	0,45	0,18	0,18	0,18	0,18	0,18	0,09	0,55	0,00	0,45
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,07	0,06	0,02	0,16	0,00	0,06	0,07	0,11	0,30	0,18	0,12	0,68	0,24	0,03	0,20	0,05	0,05	0,12	0,01	0,09	0,03	0,03	0,03	0,06	0,06	0,13	0,06	0,19
3.4	**Standard. Excess**																													
#4	specific	0,50	0,00	0,25	0,50	0,75	0,25	0,50	0,75	0,75	0,50	0,50	1,00	1,00	0,25	0,75	0,50	0,25	0,00	0,50	0,00	0,00	0,00	0,00	0,00	0,00	0,25	0,00	0,75
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,12	0,15	0,04	0,21	0,16	0,01	0,12	0,22	0,60	0,32	0,35	0,68	0,88	0,10	0,40	0,00	0,16	0,21	0,06	0,09	0,21	0,21	0,15	0,12	0,15	0,43	0,06	0,49
3.5	**De-personalization**																													
#5	specific	0,40	0,40	0,80	0,20	0,80	0,40	0,80	0,80	0,40	0,40	0,00	0,40	0,20	1,00	0,20	1,00	0,80	0,20	0,00	0,20	0,40	0,40	0,60	0,40	0,00	0,80	0,20	0,00
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,02	0,25	0,51	0,09	0,11	0,16	0,42	0,27	0,25	0,22	0,15	0,08	0,08	0,85	0,15	0,50	0,39	0,01	0,44	0,11	0,19	0,21	0,45	0,28	0,15	0,12	0,14	0,26
3.6	**Other**																													
#12	specific	0,50	0,08	0,25	0,25	1,00	0,25	0,50	0,50	0,25	0,17	0,25	0,50	0,25	0,08	1,00	0,58	0,33	0,25	0,42	0,00	0,17	0,17	0,08	0,00	0,17	0,58	0,08	0,33
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,12	0,07	0,04	0,04	0,09	0,01	0,12	0,03	0,10	0,01	0,10	0,18	0,13	0,07	0,65	0,08	0,08	0,04	0,02	0,09	0,04	0,04	0,07	0,12	0,02	0,10	0,02	0,07

				Implementation				Motivation					Risk						Form				Impact						Success		
				Preparation	Introduction	In use	Unknown	Stategic / Org	Brand Development	Service Improvement	Economics	Other	Communication	Planning	Power Play	Standard. except	De-personalization	Other	Admin / Call	Self service	Center of expertise	Other / Unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved responsibilities	Stategic function	Other	Yes	No	Unknown/Based
4.1	#17	**Form** Admin / Call																													
			specific	0,47	0,24	0,35	0,18	0,94	0,24	0,53	0,65	0,18	0,12	0,24	0,35	0,12	0,29	0,41	1,00	0,71	0,35	0,00	0,12	0,24	0,29	0,29	0,24	0,18	0,71	0,12	0,18
			general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
			difference	0,09	0,09	0,06	-0,11	0,03	0,00	0,15	0,12	0,03	-0,06	0,09	0,03	0,00	0,14	0,06	0,50	0,30	0,14	-0,44	0,03	0,03	0,08	0,14	0,12	0,03	0,03	0,06	-0,08
4.2	#14	Self service																													
			specific	0,43	0,29	0,29	0,21	0,93	0,21	0,50	0,57	0,14	0,14	0,21	0,29	0,07	0,29	0,29	0,86	1,00	0,36	0,00	0,07	0,14	0,21	0,21	0,21	0,00	0,71	0,07	0,21
			general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
			difference	0,05	0,14	0,00	-0,08	0,02	-0,03	0,12	0,04	-0,01	-0,04	0,06	-0,03	-0,05	0,14	-0,06	0,36	0,59	0,15	-0,44	-0,02	-0,07	0,00	0,06	0,09	-0,15	0,03	0,01	-0,05
4.3	#7	Center of expertise																													
			specific	0,43	0,14	0,14	0,29	0,86	0,14	0,43	0,57	0,00	0,00	0,00	0,14	0,00	0,14	0,43	0,86	0,71	1,00	0,14	0,00	0,14	0,14	0,14	0,00	0,14	0,71	0,14	0,14
			general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
			difference	0,05	-0,01	-0,15	0,00	-0,05	-0,10	0,05	0,04	-0,15	-0,18	-0,15	-0,18	-0,12	-0,01	0,08	0,36	0,30	0,79	-0,30	-0,09	-0,07	-0,07	-0,01	-0,12	-0,01	0,03	0,08	-0,12
4.4	#15	Other / unmentioned																													
			specific	0,33	0,00	0,20	0,47	0,87	0,27	0,27	0,40	0,13	0,20	0,07	0,33	0,13	0,00	0,33	0,00	0,00	0,07	1,00	0,07	0,20	0,07	0,00	0,00	0,13	0,60	0,00	0,40
			general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
			difference	-0,05	-0,15	-0,09	0,18	-0,04	0,03	-0,11	-0,13	-0,02	0,02	-0,08	0,01	0,01	-0,15	-0,02	-0,50	-0,41	-0,14	0,56	-0,02	-0,01	-0,14	-0,15	-0,12	-0,02	-0,08	-0,06	0,14

		Implementation				Motivation					Risk						Form				Impact						Success		
		Preperation	Introduction	In use	Unknown	Strategic / Org	Brand Development	Service Improvement	Economical	Other	Communication	Planning	Power Play	Standard. except	De-personalization	Other	Admin / Call	Self service	Center of expertise	Other / Unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved resconsibilities	Strategic function	Other	Yes	No	Unknown/Biased
	Impact																												
5.1	Consolidated staff																												
#3	specific	0,33	0,33	1,00	0,00	0,67	0,00	0,67	0,67	0,33	0,67	0,00	0,67	0,00	0,33	0,00	0,67	0,33	0,00	0,33	1,00	1,00	0,67	0,67	0,67	0,67	0,67	0,00	0,33
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,05	0,18	0,71	0,29	0,24	0,24	0,29	0,14	0,18	0,49	0,15	0,35	0,12	0,18	0,35	0,17	0,08	0,21	0,11	0,91	0,79	0,46	0,52	0,55	0,52	0,01	0,06	0,07
5.2	Improved operations																												
#7	specific	0,14	0,14	1,00	0,00	0,86	0,43	0,71	0,71	0,14	0,29	0,00	0,29	0,00	0,29	0,29	0,57	0,29	0,14	0,43	0,43	1,00	0,57	0,43	0,43	0,57	0,71	0,00	0,29
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,24	-0,01	0,71	-0,29	-0,05	0,19	0,33	0,18	-0,01	0,11	-0,15	-0,03	-0,12	0,14	-0,06	0,07	-0,12	-0,07	-0,01	0,34	0,79	0,36	0,28	0,31	0,42	0,03	-0,06	0,03
5.3	Cost reductions																												
#7	specific	0,14	0,43	0,86	0,00	1,00	0,29	0,57	0,86	0,14	0,29	0,00	0,29	0,00	0,29	0,29	0,71	0,43	0,14	0,14	0,29	0,57	1,00	0,57	0,29	0,57	0,86	0,00	0,14
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,24	0,28	0,57	-0,29	0,09	0,05	0,19	0,33	-0,01	0,11	-0,15	-0,03	-0,12	0,14	-0,06	0,21	0,02	-0,07	-0,30	0,20	0,36	0,79	0,42	0,17	0,42	0,18	-0,06	-0,12
5.4	Moved responsibilities																												
#5	specific	0,20	0,60	0,80	0,00	1,00	0,40	0,80	1,00	0,20	0,20	0,00	0,40	0,00	0,60	0,20	1,00	0,60	0,20	0,00	0,40	0,60	0,80	1,00	0,60	0,40	1,00	0,00	0,00
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,18	0,45	0,51	-0,29	0,09	0,16	0,42	0,47	0,05	0,02	-0,15	0,08	-0,12	0,45	-0,15	0,50	0,19	-0,01	-0,44	0,31	0,39	0,59	0,85	0,48	0,25	0,32	-0,06	-0,26
5.5	Strategic function																												
#4	specific	0,25	0,50	0,75	0,00	1,00	0,25	1,00	0,75	0,25	0,25	0,25	0,50	0,00	0,50	0,00	1,00	0,75	0,00	0,00	0,50	0,75	0,50	0,75	1,00	0,25	1,00	0,00	0,00
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,13	0,35	0,46	-0,29	0,09	0,01	0,62	0,22	0,10	0,07	0,10	0,18	-0,12	0,35	-0,35	0,50	0,34	-0,21	-0,44	0,41	0,54	0,29	0,60	0,88	0,10	0,32	-0,06	-0,26
5.6	Other																												
#5	specific	0,00	0,20	0,80	0,00	0,80	0,20	0,40	0,80	0,00	0,20	0,00	0,20	0,00	0,00	0,40	0,60	0,00	0,20	0,40	0,40	0,80	0,80	0,40	0,20	1,00	0,60	0,00	0,40
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,38	0,05	0,51	-0,29	-0,11	-0,04	0,02	0,27	-0,15	0,02	-0,15	-0,12	-0,12	-0,15	0,05	0,10	-0,41	-0,01	-0,04	0,31	0,59	0,59	0,25	0,08	0,85	-0,08	-0,06	0,14

		Implementation				Motivation					Risk						Form				Impact						Success		
		Preperation	Introduction	In use	Unknown	Strategic / Org	Brand Development	Service Improvement	Economical	Other	Communication	Planning	Power Play	Standard. except	De-personalization	Other	Admin / Call	Self service	Center of expertise	Other / Unmentioned	Consolidated staff	Improved operations	Cost reductions	Moved responsibilities	Strategic function	Other	Yes	No	Unknown/Biased
6.1	Succes																												
	Yes																												
#23	specific	0,35	0,22	0,35	0,26	1,00	0,30	0,48	0,61	0,09	0,17	0,04	0,26	0,04	0,17	0,30	0,52	0,43	0,22	0,39	0,09	0,22	0,26	0,22	0,17	0,13	1,00	0,00	0,00
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	-0,03	0,07	0,06	-0,03	0,09	0,06	0,10	0,08	-0,06	-0,01	-0,11	-0,06	-0,08	0,02	-0,05	0,02	0,02	0,01	-0,05	0,00	0,01	0,05	0,07	0,05	-0,02	0,32	-0,06	-0,26
6.2																													
	No																												
#2	specific	0,50	0,00	0,00	0,50	0,50	0,00	0,00	0,00	0,00	0,00	0,50	0,00	0,00	0,50	0,50	1,00	0,50	0,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00	0,00
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,12	-0,15	-0,29	0,21	-0,41	-0,24	-0,38	-0,53	-0,15	-0,18	0,35	-0,32	-0,12	0,35	0,15	0,50	0,09	0,29	-0,44	-0,09	-0,21	-0,21	-0,15	-0,12	-0,15	-0,68	0,94	-0,26
6.3																													
	Unknown / Biased																												
#9	specific	0,44	0,00	0,22	0,33	0,78	0,11	0,22	0,44	0,33	0,22	0,33	0,56	0,33	0,00	0,44	0,33	0,33	0,11	0,67	0,11	0,22	0,11	0,00	0,00	0,22	0,00	0,00	1,00
	general	0,38	0,15	0,29	0,29	0,91	0,24	0,38	0,53	0,15	0,18	0,15	0,32	0,12	0,15	0,35	0,50	0,41	0,21	0,44	0,09	0,21	0,21	0,15	0,12	0,15	0,68	0,06	0,26
	difference	0,06	-0,15	-0,07	0,04	-0,13	-0,13	-0,16	-0,09	0,18	0,04	0,18	0,24	0,21	-0,15	0,09	-0,17	-0,08	-0,10	0,23	0,02	0,01	-0,10	-0,15	-0,12	0,07	-0,68	-0,06	0,74

References

Albertson, D. D. (1999). "Life support." Employee benefit news **13**(14): 34.

Boerman, P. (2007). "'Dit gaan we aanpakken!'" IntermediairPW **3**(4).

Burke, R. J. (2006). "The changing nature of work and organizations: Implications for human resource management." Human resource management review **16**(2): 86-94.

Burke, R. J. and C. L. Cooper (2005). Reinventing human resources management: Challenges and new directions. London, Routledge.

Burke, R. J. and C. L. Cooper (2006). The Human Resources Revolution: Why putting people first matters. Amsterdam, Elsevier.

Cooke, F. L. (2006). "Modeling an HR Shared Services Center: Experience of an MNC in the United Kingdom." Human resource management **45**(2): 211-227.

Deadrick, D. L. D. and P. A. P. Gibson (2007). "An examination of the research–practice gap in HR: Comparing topics of interest to HR academics and HR professionals." Human resource management review **17**(2): 131.

Deloitte Touche Tohmatsu (2003). Shared Services Handbook. London, The Deloitte Touche Studio

Dipboye, R. L. (2005). How I stopped worrying and learned to appreciate the gaps between academic HRM and practice. Reinventing Human Resource Management: Challenges and New Directions. R. J. Burke and C. L. Cooper. London, Routledge.

Dulebohn, J. H., G. R. Ferris, et al. (1995). The History and Evolution of Human Resource Management. Handbook of Human Resource Management. Cambridge, Blackwell Publishers.

Farndale, E. and J. Paauwe (2006). HR Shared Service Centres in the Netherlands: Restructuring the HR Function. First European Academic Workshop on e-HRM, Enschede.

Flynn, G. G. (2000). "Out of the Red, Into the Blue." Workforce **79**(3): 50.

FraseBlunt, M. M. (2004). "Keeping HR on the Inside." HRMagazine **49**(10): 57.

Griffiths, J. J. (2007). "Shared services can 'drive NHS reform.'" People management **13**(3): 11.

Griffiths, J. J. (2008). "Shared services works for Scottish government." People management **14**(4): 13.

Hax, A. C. and N. S. Majluf (1981). "Organizational Design: A Survey and an Approach." Operations Research **29**(3): 417-447.

Hays, S. S. (1999). "Newcourt's Call Center Streamlines HR Processes." Workforce **78**(6): 126.

HRfocus (2007a). "How Outsourcing & Shared Services Can Help You Now." HR focus **84**(7): 1.

HRfocus (2007c). "How to Maximize Your Return on Outsourcing & Shared Services." HR focus **84**(4): S2.

IntermediairPW (2005). "'Shared services veranderen de grondwet van je bedrijf'." IntermediairPW **1**(18).

IntermediairPW (2006). "SSC maakt hrm niet per se strategischer." IntermediairPW **2**(15).

Janssen, M. and A. Joha (2006). "Motives for establishing Shared Service Centers in Public Administrations." International Journal of Information Management **26**: 102-115.

Manocha, R. R. (2006a). "Front-line services." People management **12**(6): 16.

Manocha, R. R. (2006b). "MoD shares HR operations." People management **12**(5): 10.

Martinez, M. M. N. (2002). "Recruiting Here and There." HRMagazine **47**(9): 95.

Orlikowski, W. J. (1993). "CASE Tools as Organizational Change: Investigating Incremental and Radical Changes in Systems Development." Management Information Systems Quarterly **17**(3): 309-340.

Paradiso, J. J. (1999). "Harnessing your benefits knowledge." Employee benefit news **13**(2): 21.

PeopleManagement (2006c). "NHS shows it shares." People management **12**(20): 10.

PeopleManagement (2007b). "In the hot seat." People management **13**(13): 28.

Phillips, L. L. (2007a). "HR centres could help SMEs to recruit long-term jobless people." People management **13**(21): 13.

Quinn, B., R. Cooke, et al. (2000). Shared services: mining for corporate gold. Harlow, Pearson Education Limited.

Quint (2004). Sharing Shared Services: Onderzoek naar ontwikkelingen in de Nederlandse markt. Amsterdam, The Quint Wellington Redwood Group.

Saunders, M., P. Lewis, et al. (2007). Research Methods for Business Students. Harlow, Financial Times/Prentice Hall.

Scott, A. A. (2006). "Councils unite to cut costs." People management **12**(24): 13.

Strauss, A. and J. Corbin (1990). Basics of Qualitative Research. Newbury Park, SAGE Publications.

Strikwerda, J. (2007). Shared Service Centers; Van kostenbesparing naar waardecreatie. Assen, Koninklijke Van Gorcum.

Ulrich, D. (1995). "Shared Services: From Vogue to Value." Human resource planning **18**(3): 12.

Ulrich, D. (1997). <u>Human Resource Champions</u>. Boston, Harvard Business School Press.

Van Putten, L. (2008). "KPN sluit zich aan." <u>IntermediairPW</u> **4**(4).

Ware, J. (2005, 22 August 2005). "The changing nature of work: Basics."   Retrieved 17 June, 2008.

Wright, P., L. Dyer, et al. (1999). "What's Next? Key Findings from the 1999 State-of-the-Art & Practice Study." <u>Human resource planning</u> **22**(4): 12.

Appendix A: Article references

*Albertson, D. D. (1999). "Life support." <u>Employee benefit news</u> **13**(14): 34.*

*Albertson, D. D. (2000). "Outsourcing shows limited impact for strategic HR." <u>Employee benefit news</u> **14**(10): 70.*

*Arkin, A. A. (2007). "STREET SMART." <u>People management</u> **13**(7): 24.*

*Bakker, P. (2005). "Hoofden P&O in de prijzen." <u>IntermediairPW</u> **1**(15).*

*Bakker, P. and M. Bosma (2005). "Afscheid van de administratie." <u>IntermediairPW</u> **1**(15).*

*Boerman, P. (2007). "'Dit gaan we aanpakken!'" <u>IntermediairPW</u> **3**(4).*

*Bosma, M. (2005). "'We zitten op de goede weg'." <u>IntermediairPW</u> **1**(8).*

*Bosma, M. (2006). "10 redenen tegen een shared services center " <u>IntermediairPW</u> **2**(18).*

*Brockett, J. J. (2006a). "Outsourcing deal could hit HR." <u>People management</u> **12**(23): 10.*

*Brockett, J. J. (2006b). "London bodies plan shared services." <u>People management</u> **12**(11): 10.*

*Chubb, L. L. (2008). "KIER DIVISION CONSTRUCTS AN HR TEAM THAT'S FIT FOR FUTURE GROWTH." <u>People management</u> **14**(4): 13.*

*Doke, D. D. (2003). "HR Helps Make the Call on Overseas Centers." <u>HRMagazine</u> **48**(7): 74.*

*Flynn, G. G. (2000). "Out of the Red, Into the Blue." <u>Workforce</u> **79**(3): 50.*

*FraseBlunt, M. M. (2004). "Keeping HR on the Inside." <u>HRMagazine</u> **49**(10): 57.*

*Galante, S. P. S. (1987). "Frost Inc. Technological Renewal and Human Resource Management: A Case Study." <u>Human resource planning</u> **10**(1): 57.*

*Geleijnse, A. (2007). "Beetje voor beetje is beter." <u>IntermediairPW</u> **3**(15).*

*Geleijnse, A. (2008). "Quality time voor p&o." <u>IntermediairPW</u> **4**(4).*

*Grauman, K. K. and E. E. Paul (2005). "Top 10 mistakes when outsourcing benefits." <u>Employee benefit news</u> **19**(8): 36.*

Griffiths, J. J. (2007). "Shared services can 'drive NHS reform.'" People management 13(3): 11.

Griffiths, J. J. (2008). "Shared services works for Scottish government." People management 14(4): 13.

Hays, S. S. (1999). "Newcourt's Call Center Streamlines HR Processes." Workforce 78(6): 126.

HRfocus (2000). "The Number of Companies That Now Use the Web for HR Surges." HR focus 77(11): 8.

HRfocus (2007a). "How Outsourcing & Shared Services Can Help You Now." HR focus 84(7): 1.

HRfocus (2007b). "Outsourcing and Shared Services Star in Cost Savings, Expertise, and More Time for Strategic HR." HR focus 84(4): S1.

HRfocus (2007c). "How to Maximize Your Return on Outsourcing & Shared Services." HR focus 84(4): S2.

IntermediairPW (2005). "'Shared services veranderen de grondwet van je bedrijf'." IntermediairPW 1(18).

IntermediairPW (2006). "SSC maakt hrm niet per se strategischer." IntermediairPW 2(15).

Keith, D. D. and R. R. Hirschfield (1996). "The benefits of sharing." HR focus 73(9): 15.

Killian, M. M. (2001). "Shared service approach requires ongoing commitment." Employee benefit news 15(6): 64.

Krynski, J. J. (2001). "Seven steps to right a capsized outsourcing relationship." Employee benefit news 15(9): 27.

Langendijk, S. (2006). "'E-hrm systemen zijn nu definitief hot'." IntermediairPW 2(7).

Leclerc, L. L. (1997). "A cost-effective combo: Reengineering plus `plain vanilla'." HRMagazine 42(12): 33.

Lee, K. K. (2004). "Call center enrollment can still provide value." Employee benefit news 18(4): 14.

Manocha, R. R. (2006a). "Front-line services." People management 12(6): 16.

Manocha, R. R. (2006b). "MoD shares HR operations." People management 12(5): 10.

Marquez, J. J. (2005). "CALL CENTERS FIND SAVINGS BEGIN AT HOME." Workforce Management 84(13): 6.

Marquez, J. J. (2006). "EASTERN EUROPE ATTRACTING TOP HRO PROVIDERS." Workforce Management 85(6): 11.

Marquez, J. J. (2007). "Arinso's HRO Ambition." Workforce Management 86(1): 1.

Martinez, M. M. N. (2002). "Recruiting Here and There." HRMagazine 47(9): 95.

Mathys, N. J. N. and E. H. E. Burack (1993). "Strategic Downsizing: Human Resource Planning Approaches." Human resource planning 16(1): 71.

Miller, S. S. (2008). "Pick and Choose What Is Outsourced." HRMagazine 53(2): 28.

Munniksma, L. L. (2005). "Career Matchmakers." *HRMagazine* **50**(2): 93.

Palmieri, F. F. (2007). "Assessing the risks and savings of electronic transmissions." *Employee benefit news* **21**(9): 56.

Paradiso, J. J. (1999). "Harnessing your benefits knowledge." *Employee benefit news* **13**(2): 21.

PeopleManagement (2006a). "Trust moves to shared services." *People management* **12**(24): 12.

PeopleManagement (2006b). "PEOPLE & POSTS." *People management* **12**(22): 18.

PeopleManagement (2006c). "NHS shows it shares." *People management* **12**(20): 10.

PeopleManagement (2006d). "Councils join forces." *People management* **12**(17): 13.

PeopleManagement (2006e). "Shared services save RBS £11m." *People management* **12**(5): 13.

PeopleManagement (2006f). "Unilever grants £1bn contract." *People management* **12**(12): 10.

PeopleManagement (2006g). "Line manager relationships 'suffering.'" *People management* **12**(11): 14.

PeopleManagement (2007a). "PEOPLE & POSTS." *People management* **13**(14): 52.

PeopleManagement (2007b). "In the hot seat." *People management* **13**(13): 28.

PeopleManagement (2008). "NEWS IN BRIEF." *People management* **14**(3): 11.

Phillips, L. L. (2007a). "HR centres could help SMEs to recruit long-term jobless people." *People management* **13**(21): 13.

Phillips, L. L. (2007b). "MoD's HR shake-up 'will save £300m.'" *People management* **13**(15): 14.

Pickard, J. J. (2006). "Conflicting schedule." *People management* **12**(5): 14.

Quinn, R. D. R. (2000). "At the water's edge." *Employee benefit news* **14**(13): 35.

Reilly, P. P. (2007). "Facing up TO THE FACTS." *People management* **13**(19): 42.

Rison, R. P. R. and J. J. Tower (2005). "How to Reduce the Cost of HR and Continue to Provide Value." *Human resource planning* **28**(1): 14.

Robinson, V. V. (2006). "THREE LEGS GOOD?" *People management* **12**(21): 62.

Schoeff, M. (2006a). "GUATEMALA SEES RAPID GROWTH IN CALL CENTERS." *Workforce Management* **85**(23): 10.

Schoeff, M. (2006b). "POSTAL SERVICE STREAMLINING HR OPERATIONS." *Workforce Management* **85**(16): 8.

Schoemakers, I. (2005). "ABN Amro ontslaat 200 p&o'ers." *IntermediairPW* **1**(1).

Scott, A. A. (2006). "Councils unite to cut costs." *People management* **12**(24): 13.

Scott, A. A. (2007). "Sainsbury's opens £12m shared services centre." *People management* **13**(16): 10.

Smith, M. E. M. (1999). "Is a benefits call center the right call for your company?" Employee benefit news 13(14): 23.

Stopper, W. G. W. (1998). "Reengineering Levi Strauss & Co.: We Met the Enemy and It Was Us." Human resource planning 21(3): 14.

Tyler, K. K. (2000). "Recruiting Through Religious Organizations." HRMagazine 45(9): 131.

Ulrich, D. D. (1995). "Shared Services: From Vogue to Value." Human resource planning 18(3): 12.

Van Putten, L. (2008). "KPN sluit zich aan." IntermediairPW 4(4).

Verheijen, T. (2006). "Succesvol generatiemanagement." IntermediairPW 2(3).

Walker, J. W. J. (1998). "Are We Using the Right Human Resource Measures?" Human resource planning 21(2): 7.

Weidema, N. (2007). "Geen tijd voor Calimero." IntermediairPW 3(12).

Weidema, N. (2008a). "'Een kaasschaaf met een heel dik mes'." IntermediairPW 4(1).

Weidema, N. (2008b). "Vacature wordt merk-event." IntermediairPW 4(8).

WorkforceManagement (2006). "NEW IN THE C-SUITE." Workforce Management 85(17): 6.