

SARA
HAMMAMI

VALUES OF HR SHARED SERVICES

Exploring cognitive maps by means of the laddering technique



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Values of HR Shared Services

Exploring cognitive maps by means of the Laddering technique

BY: SARA HAMMAMI

s0120537

SaraHammami@aol.com

First Supervisor Dr. Tanya Bondarouk

Second Supervisor Marco Maatman MSc

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Abstract

Human Resource Shared Service Centers are of increasing interest for organizations following the trend to restructure the HR function. An optimization of delivering HR services via an Shared Service Center is supposed to result in higher efficiency, cost savings and improved quality.

The perceptions of customers about the shared services are sparse researched yet and the values that an Shared Service Center provides to customers are not known. The goal of this research is to gain an understanding of the perceived value of the delivered shared services to customers of an Human Resource Shared Service Center. The target of this case study is an administrative shared service provider of the Dutch Ministry of Defense.

Qualitative in-depth interviews, based on the Laddering technique, were conducted in order to explore customers' cognitive maps about the delivered shared services. The cognitive maps visualize the customers' way of reasoning, while revealing attributes, consequences and finally values about the shared services.

The five strongest uncovered values related to shared services are: 1. Growing to one harmonized organization, 2. Trust in the Shared Service Center, 3. Support of the Shared Service Center, 4. Customized use of services and 5. Cost saving. The cost saving value is the only found value, that matches the goals and motives of shared services. The small overlap implies that there are discrepancies between customers' and implementers' perceptions about the value of shared services.

However, the five revealed values indicate that administrative Human Resource Shared Service Centers are relevant in value creation and provide the selective scale for measuring the value judgment of shared services.

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Acronyms

A	Attribute
BS	Bestuurstaf
C	Consequence
CDC	Commando Diensten Centra
CLAS	Commando Landstrijdkrachten
CLSK	Commando Luchstrijdkrachten
CZSK	Commando Zeestrijdkrachten
DC HR	Diensten Centrum Human Resources
DMO	Defensie Materieel Organisatie
eHRM	electronic Human Resource Management
HDP	Hoofd Directie Personeel
HRM	Human Resource Management
HR SSC	Human Resource Shared Service Center
HR SSs	Human Resource Shared Services
Int.	Interviewee
Kmar	Koninklijke Marechaussee
POC	Point of Contact
SSC	Shared Service Centre
SSM	Shared Service Model
V	Value

1 Introduction

IN the developing and fast changing industry environment, organizations are exposed to innumerable competitors and strive for techniques to win the competitive advantage.

Especially, in the Human Resource Management (HRM) transformations are in process which cause an organization to function as one competitive unit (Farndale et al, 2009; Barney and Wright, 1998).

The roles and functions of HRM professionals are in process to be changed in the way that no longer operational tasks but rather strategic tasks are the central exercise. Based on Ulrich's (1997) four roles model, the HRM professionals will become the strategic partner who is engaged in strategic HR planning and in maintaining and developing the culture and image of the organization (Barney and Wright, 1998).

While dealing with the organization's business strategy, the initial tasks of HR professionals concerning HRM are displaced and have to be performed by another party. Human Resource Shared Service Centers (HR SSCs) are in common use because HR services are optionalized in the way that higher efficiency, cost savings and improved quality are supposed to be achieved.

The advantages of HR SSCs are perceived from the investigators of shared services only, without regarding to the perceptions of the users of the shared services. The existing literature on HR shared services seems to be superficial in its analysis of the experiences of shared services of customers (Redman et al, 2007; Priem, 2007; Brief and Bazerman, 2003). It is assumed that there is a gap of knowledge of the impact of HR shared services on different groups of people (Cooke, 2006). This gap of knowledge of the customers of shared services may be due to the lack of a measurement tool which determines the perceived value of users of shared services. This again can be the consequence of the disability of companies to measure SSC performance (Farndale et al, 2009).

However, it is essential that users experience and perceive maximum value of shared services (Priem, 2007). The desires of users should be central within the HR SSC studies since they are the people who work with the shared service system. It is essential to know what customers desire concerning the shared services, what their perceptions about shared services are and how to satisfy their needs about shared services. Only if the implemented system of shared services works as it is supposed to work, which is dependent on the acceptance and correct usage of customers, the advantages of HR shared services can be gained. Knowledge as to what

motivates the members of their own specific organization enables management to motivate employees more effectively and may help the organization to realize its strategic goals (van Rekom et al, 2006).

To disclose and understand the peoples' perceived values of shared services, an insight into the cognitive mental models of customers is necessary. A great part of these mental structures is unconscious to individuals and therefore hidden knowledge has to be elicited by the means of a special practice (Furtmueller et al, 2008). The laddering interview technique forms the basis for uncovering the perceived values and is the fundamental tool in this research.

The aim of the case study is to uncover the mental models including the values of shared services of the Dutch Ministry of Defense, perceived by delegates of business units, who are the customers of shared services.

1.1 Research goal

The goal of this study is to report the results of the laddering interviews, conducted with demand managers and points of contact (POCs) of the Business Units, in order to determine the perceived values of HR shared services. The subjects of the research are chosen because the task of demand managers and POCs is to manage the service exchange between DC HR and the business units. Due to this task of the delegates of the business units, who are coevally customers of the shared services, can they state, what they perceive as important about the shared services. Moreover, the demand managers and POCs get input about the services of the end-users who are employees, line managers and local HR experts. This input and knowledge is in interest of the customers as well and contributes to the perceived value of the customers.

The central question of this research is:

What are customers' perceived values of Human Resource Shared Services provided by an Human Resource Shared Service Center?

1.1.1 HRM and cognitive maps

For customers of shared services it is advisable to perceive high value and experienced usefulness of the shared service idea to continue working with it, as there is a linkage between customer value and organizational success. A firm's success is based on the firm's ability to offer new and superior customer value (Lepak et al, 2007). That is why the perceptions of consumers about the values of shared services are important to know. It is essential to know what customers perceive as important about the delivered shared services, compare it with the current situation and make possible adjustments that serve the customers' needs.

Discovering and understanding individuals' values about shared services can be done by

revealing customers' cognitive maps. Cognitive mapping shows in which way perceived values about shared services are build and how various aspects about shared services are interrelated (van Rekom et al, 2006). Understanding the way of reasoning is critical because people's interpretations of the causes of behavior and events determine their subsequent attitudes and behaviors.

Each individual has its own cognitive maps about various topics and thoughts, which result in different values and behavior. Differences in the structure and contents of individuals' mental models reflect their diverse interests and goals (Hodgkinson, 1994). Based on the variation of cognitive maps it is necessary to pay attention to perceived values of different groups of people. Customers of shared services may have other goals and interests than the deliverers of shared services and the implementers of a shared service system. An understanding of the values of all groups is essential in order to adjust or improve the shared services.

As long as the perceived value perceptions based on cognitive maps are not meant to be universalized, research in the way of cognitive mapping is relevant for HRM. Shared services are a relatively new area within HRM and discovering the value of shared services is relevant to state whether the shared service concept works or not and whether adjustments have to be made. A good implemented shared service system is essential for the desired restructuring of the HR function and thus the acceptance or perceived value of shared services is a basal step within the whole change process.

The idea of cognitive research in managerial contexts is new, but the worth of cognitive studies has been detected already. As long as research into values is relatively new (Troccia et al, 2007), rapidly expanding numbers of cognitive studies in strategic management and organizational behavior seek for a further understanding of strategy development and implementation. "The analysis of managerial cognition helps to bring a degree of continuity and predictability to our understanding of complex causal processes" (Budhwar and Sparrow, 2002, p. 601).

2 Theoretical Frame

AN essential requirement to answer the central question of this research is a proper understanding of what HR shared services are and which values are considered as relevant to it. Cognitive maps might structure and give clearness of peoples' perceptions of the values of shared services and thus are an important concept to investigate on the central question of this research. The laddering technique is an instrument to uncover these cognitive maps and is the tool applied within this research to reveal information on the central question.

2.1 HR Shared Services

“Shared services is a collaborative strategy in which a subset of existing business functions are concentrated into a new, semi-autonomous business unit that has a management structure designed to promote efficiency, value generation, cost savings and improved service” (Bergeron, 2003, p. 3).

HR Shared services are used to concentrate organizations' personnel activities and reached to an innovation in the structure of HR (Reilly, 2000). While concentrating HR tasks on a single location, new capacities are created to focus on different or additional tasks, as the origin work is bundled and performed by another unit. The semi-autonomous business unit functions as sourcing arrangement and is usually referred to as HRM Shared Service Centre (SSC). “SSCs restructure the delivery of HR through a client-driven model of organization, improving customer focus and the quality of cost-effectiveness of the function” (Farndale et al, 2009, p. 558).

HR shared services are divided into two groups based on different functions: transactional-based services and transformational-based services. The former group of services handles activities and processes in administrative contexts to meet the administrative requirements of employees. Examples of delivered services are salary administration, personnel administration and rewards administration (Reilly, 2003). The described transactional-based services are performed in a SSC that interfaces with all users. Important to mention is that self-service systems like Employee Self Service (ESS) and Management Self Service (MSS) take an essential role within transactional-based services.

The second group of shared services deals with non-administrative HR activities, but is

considered to transform an organization (Ulrich, 1995). Transformational-based services are referred to be concentrated in a center of excellence where deep knowledge and expertised HR employees work and only services to a selected group of employees are offered (Ulrich, 1995). Examples of transformational services are training and development or HRM policies.

To describe both kinds of bundled services, which means the transactional as well as the transformational shared services, the term HRM Shared Service Model (SSM) can be used. The term SSM is general because it contains both types of HRM services and the focus of the concept lays on the services performed rather than on the centre of execution (Maatman et al, 2009). However, within this research about the perceived values of HR Shared Services provided by an administrative HR SSC it will be continued to use the term SSC instead of SSM, as it is the focus of the research.

2.1.1 HRM Shared Service Center

The idea of an HRM SSC contains the establishment of a centralized unit which may become a centre of best practice, while remaining responsive to local business needs (Farndale et al, 2009; Strikwerda, 2007; Jansen and Joha, 2006; Davis, 2005).

In organizations with various divisions, the different business units have mostly separate and dedicated support services. The idea of shared services is to merge these separate service activities into one unit, what is referred to an HRM SSC in the context of transactional work. If transformational work is shared, it is mostly referred to as a centre of expertise.

The concept of an HRM SSC may look like centralization because resources are shared, but there is a clear distinction between centralization and shared services. HR SSCs can be seen as a form of internal outsourcing (Redman et al, 2007). "By bundling and concentrating services the SSC provides a means for retaining services in-house, still keeping a high degree of control over the services, however, also being able to reduce the complexity of control and to better focus on the core business" (Jansen and Joha, 2006, p. 114).

Centralized resource systems act with bundled power and influence is retained at the top of the hierarchy. Opposite, users of shared services have control about activities and the impact and power of services are dispersed to users. Between the local business units and the centralized shared service unit exists a kind of responsiveness and the customers of the delivered services have warranties on the received services (Jansen & Joha, 2006 and Farndale et al, 2009).

Sharing services means not necessarily physical centralization of staff and resources, but that "the activities involved are available to a number of people" (Redman et al, 2007, p. 1487). SSCs are often organized through a call centre which needs less locations for the execution of corporate activities while spreading information to a broader audience (Farndale et al, 2009).

The idea of one shared service location, which is available for all people of an organization who need to use the offered services, is also supported by the implementation of a well developed IT system. E-HRM and self service applications for employees, managers and HR professionals are technologies which create a 24/7 availability (Ulrich et al, 2008) and customers are free in their choices about which services to receive from the centre (Farndale et al, 2009).

A primary aim of an HRM SSCs is to increase customer focus, while the client decides which services to receive from the center. “SSCs are designed to deliver services of the highest value at the lowest cost to internal clients” (Farndale et al, 2009, p. 545). Besides, various goals of applying SSCs are known.

2.1.2 Motives for HRM SSCs

The introduction of HRM SSCs is ascribed to four principal drivers: cost savings, service quality improvement, organizational change and technological development (Reilly and Williams, 2003).

Sharing staff and technology resources are additionally supposed to cause process simplification, sharing best practices, knowledge transfer and being more in alignment with new business environments (Redman et al, 2007). HRM SSCs may also provide decision support, consulting help or strategy coordination across Business Units (Davis, 2005).

Categorizing the motives from above leads to four main drivers or advantages of applying HRM SSCs: (1) Strategic and organizational motives, (2) Political motives, (3) Technical motives and (4) Economic motives (Jansen and Joha, 2006).

An overview of motives for using SSCs is given in table 2.1.

Table 2.1: Motives for applying HRM SSCs
(Jansen & Joha, 2006)

Strategic and organizational motives	Focus on core business, Share risks and rewards, Speed response and quick decision making, Professionalize service delivery, Standardization of functionality and processes
Political motives	Enhance credibility, Solve internal conflicts, Eliminate local and complicated control of IT function
Technical motives	Better performance of local ICT staff, Concentration of technical and project management expertise, Better information security and authorization,
Economic motives	Accountability of control, Control of costs, Better cost predictability, Reduction of overcapacity by consolidation of systems

2.2 Value creation of HR shared services

The introduction of HR SSCs and its related consequences and advantages (see table 2.1) can be defined as value creation, based on the definition that “new value is created when firms develop / invent new ways of doing things using new methods, new technologies, and / or new forms of raw material” (Lepak et al, 2007, p. 184).

The creation of value involves innovation that establishes or increases the customers’ valuation on the benefits of consumption (Priem, 2007). The motives why an HR SSC should be applied are the innovative advantages that should increase the customers’ valuation of dealing with the SSC.

The customers’ perceptions of value are developed from a consideration of what is given and what is received which is based on their attitudes towards the services, their needs, experiences, wants, wishes and expectations (Bowman and Ambrosini, 2000).

The perception of value and the value creation is a subjective process that differs for each individual and results from the customer’s willingness to adopt the new received value. This process depends first on the costs related to the value like time, effort and joy and second it depends on the user’s perceived performance difference from the new value and the alternative

like the current task or service versus the new task or service (Lepak et al, 2007).

The processes of value creation result in use value and exchange value. In the current research, value will be defined as the perceived use value in the context that it concerns the subjective usefulness of the HR shared services (Bowman and Ambrosini, 2000).

2.2.1 Values of HR shared services

The number of HR SSCs which house HRM activities under one roof increases (Farndale et al, 2009). However, there is a gap of knowledge of the impact of HR shared services on different groups of people (Cooke, 2006).

From an organizational perspective the drivers and advantages of HR SSCs are well known (see table 2.1). The consequences of implementing SSCs can be defined to as the values or the effectiveness of shared services. Above all, the strategic and organizational motive of SSCs that enables an organization to focus more on the core business due to task transformations, is a main value creator. The application of SSCs which supports the change in HR delivery, results in a greater focus on the business partner role and added value (Farndale et al, 2009).

“The adoption of an HR shared service center can transform the role of HR by enabling the HR function to be more strategic at the corporate level and more cost-effective at the operational level” (Cooke, 2006, p. 211). This reorganization of the HR function has the goal to achieve maximum efficiency and competitive advantages for the firm (Farndale et al, 2009).

The existing literature on HR SSCs is superficial in its analysis of the experiences of shared services of customers (Redman et al, 2007; Priem, 2007; Brief and Bazerman, 2003). As defined earlier, customers of shared services are the delegates of the Business units who manage the service exchange between DC HR and business units.

As an internal supplier, shared service provider must know its customers’ requirements and deliver value at a cost that internal customers are willing to pay. “For HR to be a successful business within the business, it must have a clear strategy that delivers value” (Ulrich et al, 2008, p. 847).

If the customers needs are not met, the value of the SSC will be at risk. It is assumable that unsatisfied customers will reject the offered services and try to get the work done via third parties. The services of SSCs have to satisfy their internal customers to stay in business (Davis, 2005). Perceptions of customers about shared services are important and the services have to be adjusted if necessary to meet the customers’ desires. It is essential that customers experience and perceive maximum value of shared services (Priem, 2007). If the benefit to the customer is great, the use value of the activities will be even greater (Lepak and Snell, 1998).

To get insights and to understand what customers perceive as important, it is necessary to acquire the knowledge of how decisions are structured that determine the process of building

values. One way of grasping the individuals' manner of reasoning structure, that is important in defining their perceived values, is to uncover the customer's cognitive maps.

2.3 Cognitive maps

"A cognitive map is a graphic representation of a set of discursive representations made by a subject with regards to an object in the context of a particular interaction" (Cossette and Audet, 1992, p. 327).

Before deepening into the idea of cognitive maps and numerating managerial implications of cognitive maps, a short introduction of cognition will be given in the following paragraphs.

2.3.1 Function of cognitive maps

Precedent of defining the idea of cognitive maps, which can be seen as a reference to the imaginable representation of the world (Anderson, 2005), the more basic term cognition has to be elucidated. One of the first and very fundamental definitions states that, cognition "refers to all the processes by which the sensory input is transformed, reduced, elaborated, stored, recovered and used (...) including such terms as sensation, perception, imagery, retention, recall, problem solving and thinking" (Neisser, 1967, p. 4). Thus cognition can be seen as an umbrella term for all higher mental processes or to be more precise, cognition is "the collection of mental processes and activities used in perceiving, remembering, thinking and understanding, as well as the act of using those processes" (Ashcraft, 2002, p. 11).

While cognition is an association between ideas and mediates action, cognition is also an association between situations and responses that influences behavior (Eden, 1992). Seen from a managerial viewpoint, cognition has effect on the performance of the organization in the way that cognition is linked with, and results in managerial behavior. Management exists for a large part of information and the processing of information, which can be revealed and understand by the means of cognitive structures. Insight in individuals' knowledge and ways of thinking enables decision making and problem solving, which deals as well with information processing and thus management (Walsh, 1995; Goodhew et al, 2004).

To represent an individual's cognition in a structured way cognitive maps are used (Langfield-Smith, 1992). These are "templates consisting of organized knowledge that an individual imposes on information to give it form and meaning" (Walsh, 1995, p. 281). A cognitive map is an individual's internal representation of concepts including different types of relationships among those concepts (Budhwar and Sparrow, 2002). Fiol and Huff (1992) define cognitive maps as graphic representations that locate people in relation to their information environ-

ments.

Various authors used the idea of cognitive maps which resulted in diverse habituation of the terminology. Examples of equivalent expressions of cognitive maps are categories (Hodgkinson and Johnson, 1994), beliefs (Walsh, 1995), cognitive processes (Grunert and Grunert, 1995), frames (Bondarouk et al, 2009) and taxonomies (Porac and Thomas, 1989; Rosch, 1978).

Two main features label cognitive maps. First, they represent subjective data more meaningfully than other models and secondly cognitive maps act as a tool to facilitate decision making, problem solving and negotiation (Eden, 1992). “Cognitive maps can be seen as a picture or visual aid in comprehending the mappers’ understanding of particular, and selective elements of the thoughts (rather than thinking) of an individual, group or organization” (Eden, 1992, p. 262).

Grunert and Grunert (1995) state that cognitive maps are interrelated and are exposed to external and new information, which can result in changes of cognitive maps. The organization of experiences and other types of information in human memory are defined as cognitive structures and are modeled as a network of cognitive categories and the association between them. A cognitive category is a collection of organizations that are perceived as similar to each other and different from those outside the category, which is done by classifying attributes of relevant objects or events (Porac and Thomas, 1990). If cognitive structures are changed due to new information from the environment and information is retrieved from the cognitive structures and used to direct behavior, it is called cognitive processing (Grunert and Grunert, 1995).

The structure of cognitive maps is organized in a taxonomic way, based on the assumption that cognitive categories are disposed in a hierarchical fashion (Hodgkinson, 1994). Rosch (1978) defines a category as a number of objects that are considered equivalent. Furthermore categories are generally designated by names. Taxonomies are identified by Rosch (1978) as systems by which categories are related to one another by means of class inclusion. The greater the inclusiveness of a category within a taxonomy, the higher the level of abstraction. Thus the term level of abstraction within a taxonomy refers to a particular level of inclusiveness (Rosch, 1978).

Connected to the hierarchical knowledge representation, one advantage of storing features at higher levels of abstraction is that information is generally more easily accessible due to shorter retrieval pathways. The second favor is that less storage capacity is taken up in hierarchical representation systems because knowledge stored at the highest level possible needs only to be represented once, whereas non-hierarchical systems must represent the same information repeatedly throughout the system (Collins and Quillian, 1969).

A short example will illustrate the concept of hierarchical storage. A *canary* which has the characteristics of being yellow and is able to sing is as well a *bird* that is categorized

to have wings and can fly. Moreover a bird is also an *animal* with the features of having a skin and is able to move around and eat. Beginning with the attributes of the canary which are more informative and specific than the attributes subscribed to the animal which tends to be characterized by relatively general attributes. The canary is a category of basic level of abstraction, whereas the animal is named to be a category of higher level of abstraction. Relating back to the hierarchical representation system advantages, in order to fully define a canary it is sufficient to store only the distinct attributes of the canary that it is yellow and can sing. The features related to a bird and an animal are not necessary to store within this category due to the hierarchical system that classifies a canary as bird and a bird as an animal (Collins and Quillian, 1969; Anderson, 2005). The task of category systems is to provide maximum information with the least cognitive effort (Rosch, 1978), whereas cognitive models in general are used to structure and make sense of our experience and each element in such a model can correspond to a category of mind (Neisser, 1987). Furthermore categories should structure information in a way that the perceived world comes as structured information rather than as arbitrary or unpredictable attitudes (Rosch, 1978).

Cognition and cognitive maps are difficult to encounter constructs which are essential in human rationalizing and decision making. But once they are uncovered they can reveal important information which can influence further decisions and actions.

2.3.2 Managerial relevance of cognitive maps

Individual cognitive maps

Cognitive mapping is shown to influence different aspects of organizational performance (Porac and Thomas, 1990) and allows entrepreneurs to evaluate the potential success of their business, including the risk/return equation (Morandin et al, 2006; Mitchell et al, 2004).

Revealing cognitive maps is a difficult task, but the impact cognitive maps can have is significant. A review of findings is essential to confirm the influence of cognitive maps in managerial contexts and therefore an overview of findings on which can be referred is given within this research.

Research in cognitive mapping highlights aspects that would be difficult if not impossible to determine by other means and cognitive maps are seen as tools for cognitive thinking and problem solving (Cossette and Audet, 1992; Eden and Ackermann, 1992). Fiol and Huff (1992) and Morandin et al (2006) explain that cognitive maps help in decision making in the way that issues get more structured, completely elaborated and problems can be solved. Morandin et al (2006) applied in-depth interviews to uncover the motivation of 91 Italian entrepreneurs for engaging in private equity financing. Analyzes of the interviews were based on means-end chain theory and differed fundamentally from traditional approaches in the way that more

attention was paid to actual thinking processes, values and goals of managers that explain choices and actions. By uncovering the managers' cognitive maps, hidden relationships were revealed that contributed to an apprehension of why managers made certain decisions.

A good understanding of cognitive schemes leads to testable hypotheses concerning how new information is represented in memory and how processes are arranged that are involved in judgment and choice for existing sets of information (Morandin, 2006).

Due to the power of cognitive maps in grasping idiosyncratic schemes of subjects acting in an organizational context, they are considered to be a tool for improving organizational action (Cossette and Audet, 1992). The analysis of the cognitive map of a manager of a small business, which was gained by an in-depth interview, revealed the managers' interests and vision related to the business and how those are interconnected. For improving organizational action it is essential to be aware of cause-effect relationships that are conscious to an individual. The analysis of the cognitive map of the manager of the small business uncovered unconscious relationships affecting the firm's profitability and growth. Based on this information, organizational action can be modified to result in a conscious cause-effect relationship (Cossette and Audet, 1992).

Cognitive maps display an understanding of the firm's strategic position and also offer the possibility to identify possible improvements. The graphic representation of the cognitive maps facilitates the understanding of complex ideas, which enables exchange and discussion about ideas. Analyzing cognitive maps can help to reveal gaps or highlight key factors in an individual's thinking process which are essential in an improvement process (Fiol and Huff, 1992). Linked with the feature of cognitive maps to provide new ways of examining and improving managerial judgment, strategic decisions are driven by managers' cognitive structures (Porac and Thomas, 1990).

Collective cognitive maps

Managers mental models of their business environments are shaped by past experiences and material circumstances. This results in individual variations in taxonomies because individuals with differing job responsibilities and experiences, interests and goals draw upon different frames of reference to make sense of their world (Hodgkinson, 1994).

People share a set of common maps, but they will not be identical (Fiol and Huff, 1992). Based on this argumentation, within organizational differences can be explained in the way that peoples' views of the worlds are shaped, at least in part by their career backgrounds (Hodgkinson, 1994). The individuality of cognitive maps is relevant, because managers' mental categories can influence the identification of competitors (Porac and Thomas, 1990) and competitors' strategies can be grouped based on cognitive processes (Reger and Huff, 1993).

In a research focusing on competitive strategies of six big banks, subjects were asked in semi-structured interviews to cluster banks with similar strategies and those with different strategies. Understanding the different clusters among subjects provided evidence that strategic groups help to make sense of the competitive environment (Reger and Huff, 1993).

The cognitive approach raises the possibility that managerial definitions of organizational forms essentially define the most important competitive groups and classify and understand organizational forms. The basis for this process is that models consist of internalized cognitive taxonomies of organizational forms that describe organizational similarities and differences (Porac and Thomas, 1990). Reger and Huff (1993) call the process of creating information about competitors cognitive elaboration and expect cognitive elaboration to influence industry evolution .

Additionally individual differences in mental modes can also be related to the affiliation of social groups. Bondarouk et al (2009) reveal that HRM frames, which are “a subset of cognitive frames that people use to understand HRM in organizations” (p. 475), can be shaped by the congruence within and between social groups. From this point of view it is to expect that cognitive maps of HR SSC in the various Business Units differ due to the distinctions of angles that are subscribed to the different groups. Discrepancies in the structures and contents of the mental models might reveal new insights regarding competitive blind spots. If several individuals have discrepancies in their structures and contents of mental maps, they will act from fundamentally different views and references (Hodgkinson, 1997).

Cognitive maps give a better comprehension of customer satisfaction experiences which helps managers to understand what lies behind evaluative attributes of customers (Olshavsky and Spreng, 1996). The gained information of what customers want can help to develop, change or improve strategies and service offers in order to satisfy customers (Orsingher and Marzocchi, 2003). In a survey of the satisfaction of services within a large hotel chain, subjects’ cognitive minds were revealed by probing. First the 40 respondents were asked about their overall satisfaction, followed by asking about the personal reasons for the satisfaction and finally they were asked to explain the importance of those personal reasons concerning the satisfaction. The main idea in this research is that satisfactory experiences are organized in the form of a hierarchical cognitive network in the costumers’ minds and only a complete uncovering of these motives can help to develop, change or improve strategies (Orsingher and Marzocchi, 2003).

Cognitive mapping can show to what degree members know what other goals a value serves and which actions serve this value (van Rekom et al, 2006). An individual’s awareness of values as well as the understanding of other partys’ values can have crucial organizational effects on order to reach a win-win solution for example (Troccia et al, 2007).

An overview of findings into managerial contexts can be found in table 2.3.

Table 2.3: Overview of managerial findings

Function of cognitive maps	Authors	Example
Understanding and influencing the firm's strategic position	van Rekom et al, 2006 Orsingher and Marzocchi, 2003 Hodgkinson, 1997 Olshavsky and Spreng, 1996 Reger and Huff, 1993 → Fiol and Huff, 1992 Porac and Thomas, 1990	- Clustering similar vs. different strategies - Strategic groups can lead to understand competitive environment
Influencing and improving organizational action	Goodhew et al, 2004 Orsingher and Marzocchi, 2003 → Hodgkinson, 1997 Walsh, 1995 Fiol and Huff, 1992 Cossette and Audet, 1992 Porac and Thomas, 1990	- Survey of satisfaction - Overall satisfaction, personal reasons for satisfaction and importance of personal reasons are build as hierarchical cognitive network in minds - Complete uncovering can help to develop, change or improve strategies
Facilitation of decision making, problem solving and negotiation	Fiol and Huff, 1992 Eden, 1992 Cossette and Audet, 1992 → Morandin et al, 2006	- Analysis of cognitive map uncovered unconscious relationships - Organizational action can be modified to result in a conscious cause-effect relationship
Evaluation of the potential success of the business / Insight into the risk/return equation	Troccia et al., 2007 Morandin et al, 2006 → Mitchell et al, 2004	- More attention to actual thinking processes, values and goals that explain choices and actions - Cognitive maps reveal hidden relationships that contribute to an apprehension of why certain decisions are made

2.4 Laddering

Laddering is a technique to unfold the content of cognitive maps. “The most common technique used to uncover customer cognitive chains is the laddering technique developed by Reynolds and Guttman (1988)” (Orsingher and Marzocchi, 2003, p. 204).

Cognitive maps differ among individuals and revealing those cognitive maps requires a qualified technique. It is difficult to uncover and observe cognitive maps, but the laddering technique is the progress to uncover the cognitive maps, including values, of people. Giving a clear definition and insight into the laddering technique contains a lot of theoretical foundations and therefore the laddering construct is placed into the theoretical framework instead of in the methodological chapter of this research. Foundations of the laddering technique build the basis of this research framework, which strengthens the placement of the laddering technique within the theoretical chapter.

The Laddering technique is a tailored, qualitative and in-depth information interviewing format, which uses primarily a series of directed probes in order to explore underlying personal motivations (Reynolds and Gutman, 1988). Grunert et al (2001) and Reynolds and Olson (2001) describe the laddering interview as a cognitive task with the goal to reveal the cognitive structures of the interviewee.

In order to define the roots of the laddering technique a distinction has to be made between the macro and the micro perspective of the application of personal values, as the distinction between those two perspectives is comparable with the distinction between a laddering interview and a common interview.

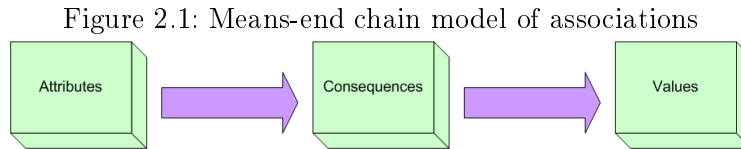
The macro perspective is concerned with an overall value orientation of a service but ignores the linkages between the service and the personal value it has for the customer (Reynolds and Gutman, 1988). It is a more quantitative perspective which ignores the causations that build a value. The macro perspective can be described as seeing the value from above without regarding the factors that build the value and focussing the most on the end result which is the value. Whereas the micro perspective looks more into detail, questions the causation of a value and focuses on the linkage between service and personal value. The laddering technique is classified in the micro perspective as the approaches of detailed and relationship orientated analysis are comparable in the micro perspective and the laddering technique.

The micro perspective has its origin in the means-end approach. This approach developed in the late 1970s and early 1980s from the basis of the expectancy value theory, Kelly’s repertory grid theory and with the influence of cognitive psychology (Gutman, 1982). The expectancy value theory was developed in the early 1970s by Fishbein and represents the origin of attitude research and assumes that an attitude towards an object is formed from the beliefs and the values of those beliefs of the object (Fishbein and Middlestadt, 1995). The repertory grid

technique is a manner to determine an individual's view of the world without explicitly asking about this view (Kelly, 1955).

Referring back to the means-end approach, the main goal is to understand individuals' decisions and behavior. This understanding of behavior is gained by the identification of individuals' choice criteria in order to evaluate and select among choices (Reynolds & Olson, 2001). "Means-end theory simply specifies the rationale underlying why consequences are important, namely, personal values" (Reynolds and Gutman, 1988, p. 26). Means-end structures elaborate our understanding of how and why values come to be perceived as important (van Rekom et al, 2006). Considered from a cognitive perspective, means end chains are models of how knowledge of specific topics is stored in the memory (Sorenson and Askegaard, 2007).

A general means-end formulation is that customers have three levels of product or service related knowledge which determines the decisions they take. Means are product attributes, objects or activities in which people engage and ends are valued states which result from the consequences related to the means (Gutman, 1982). A hierarchical model of these three levels of customers knowledge is the following means-end chain model of associations (Figure 2.1): Attributes \rightarrow Consequences \rightarrow Values (Reynolds and Olson, 2001).



Means-end analysis is also used in problem solving, "a problem is solved by repeatedly determining the difference between the current state and the goal or sub goal state and the finding and applying of an operator that reduces this difference" (Ashcraft, 2006, p. 546). The means-end chain process is possible because people are encouraged to think critically about the connections between the concerned issue and the personal motivation (Foote and Lamb, 2002). Based on the assumption of the connection between issues and motivation, the laddering technique can be applied in order to discover important mechanisms in decision making and possible differences in cognitive schemes (Morandin et al, 2006).

Means-end chains (MEC) are seen from two perspectives. At first the motivational view is that MEC are concerned with gaining knowledge of individuals' motives behind certain behavior, whereas the cognitive structure view assumes that MEC are a basis hierarchical model of cognitive categories. The linkage and the way of retrieval of different abstraction levels of cognitive categories, which are linked to existing products, are the basis for understanding individual behavior (Grunert & Grunert, 1995).

The model of associations described above is used in the laddering technique. Departing

from a marketing perspective, the linkage between the product and the perceptual process of customers or the combination of connected elements is called a ladder. Thus, the linkage between the attributes (A), consequences (C) and values (V) is the levels of abstraction A-C-V conceptualization within laddering techniques (Reynolds and Gutman, 1988). The favor of this technique is to develop an understanding of how consumers translate the attributes of products or services into meaningful associations with respect to themselves (Gutman, 1982).

2.4.1 Advantages of the laddering technique

Up to now laddering analysis is mostly used in marketing and consumer related contexts and is a relatively rare utilized approach in HRM studies (Foote and Lamb, 2002). One of the exceptions where the laddering technique was used in managerial contexts is the research of Furtmueller et al (2008) with the aim to identify key behaviors and roles of highly committed professionals. Business Studies can have advantages of using the Laddering technique for several reason in comparison to common questionnaire and interview analyzes.

First, one main distinction of laddering techniques is that biases as textbook answers or socially desired answers can be solved by clarifying meanings, explanations, goals and values (Foote and Lamb, 2002, Morandin et al, 2006).

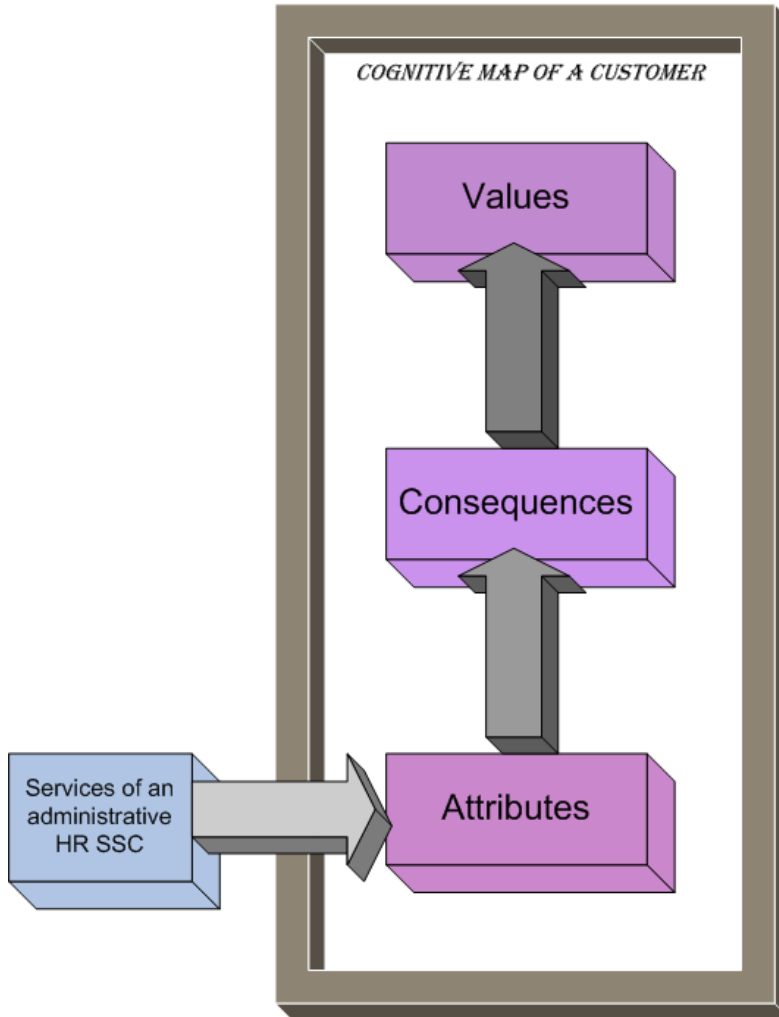
Second, the laddering technique provides understanding beyond that achievable with the more widely used techniques of questionnaires and structured interviews and also a clearer understanding can be gained of how respondents justify their behavior and actions (Foote and Lamb, 2002). Laddering studies have the goals to unlock means-end considerations, which would be usually hidden in quantitative research (Henneberg et al, 2009).

Third, satisfaction that a customer perceives is stored in the form of a hierarchical network with elements at different levels of abstraction. Satisfaction connected to first level attributes is then extended by the consequences and values related to the attributes (Orsingher and Marzocchi, 2003). Looking only at the attributes related to a concept can be superficial and probably not the whole answer and no clear understanding of interviewees about a certain concept can be gained. Laddering can work backward to antecedent conditions or forward to anticipated effects, called in cognitive mapping “explanations” and “consequences” (Brown, 1992).

2.5 Research framework

The research framework (Figure 2.2) visualizes the above discussed concepts and presents their relationships within this research.

Figure 2.2: Research Framework



The interest within this research is the perceived values of customers about HR shared services provided by the administrative HR SSC.

To apprehend what customers' values are, the broader concept of cognitive maps has to be elucidated. Values are the highest level of a cognitive map and are built up in a hierarchical way from attributes and consequences.

The content or topic of the cognitive map within this research is the services accomplished by the shared service center. In figure 2.2 the services of the SSC are presented as an external factor that has effect on the cognitive map.

Within this research the attributes, consequences and values of the cognitive map are the main topics. The insight into the process of reasoning related to uncover values and the relationships between the three concepts is in main interest.

3 Methods

To determine what the perceived values of HR Shared Services are the above described and in the research framework presented concepts have to be made measurable. The operationalization of cognitive maps including attributes, consequences and values potentiated the implementation of this explorative study.

3.1 Research design

The applied character of this research to uncover use values of shared services can be classified as explorative study in the way that the study focuses on encountering new insights. “Exploratory research seeks to build theory rather than test it” (Dooley, 2001, p. 253). The research question of this study, that focuses on “what”, has the goal to develop propositions for further inquiry (Yin, 2003). However, the conclusions of this research are not meant to be universal because it is an explorative case study (Dooley, 2001). “The essence of a case study (...) is that it tries to illuminate a decision or set of decisions: why they were taken, how they were taken, how they were implemented and with what result” (Yin, 2003, p. 12). Based on this gained information a narrow insight and understanding of the specific case is enabled.

Seeking in-depth understanding of the qualitative study was done by the means of interviews and can be ascribed to the concept of phenomenology. This is a philosophical perspective that emphasizes the discovery of meaning from the point of view of the studied group or individual (Dooley, 2001).

In more detail, cognitive maps of managers about the values of shared services were uncovered by an in-depth interview procedure based on the laddering technique.

The interview laddering technique is a soft style of laddering which implies that interviews leave room for variances and adjustments whereas hard laddering, such as an online questionnaire, is fixed and inescapable (Henneberg et al, 2009). In the rather complex way of uncovering values, it is an advantage to have opportunities to generate clearance and to admit space to an individual interview development.

The laddering interviews were conducted upwards to elicit goals and values as well as downwards to seek explanations for answers given. The upwards laddering conducting process has

the intention that concepts of interest are the closure of an interview topic, and with the downwards process a better understanding was achieved.

3.1.1 Example of laddering process

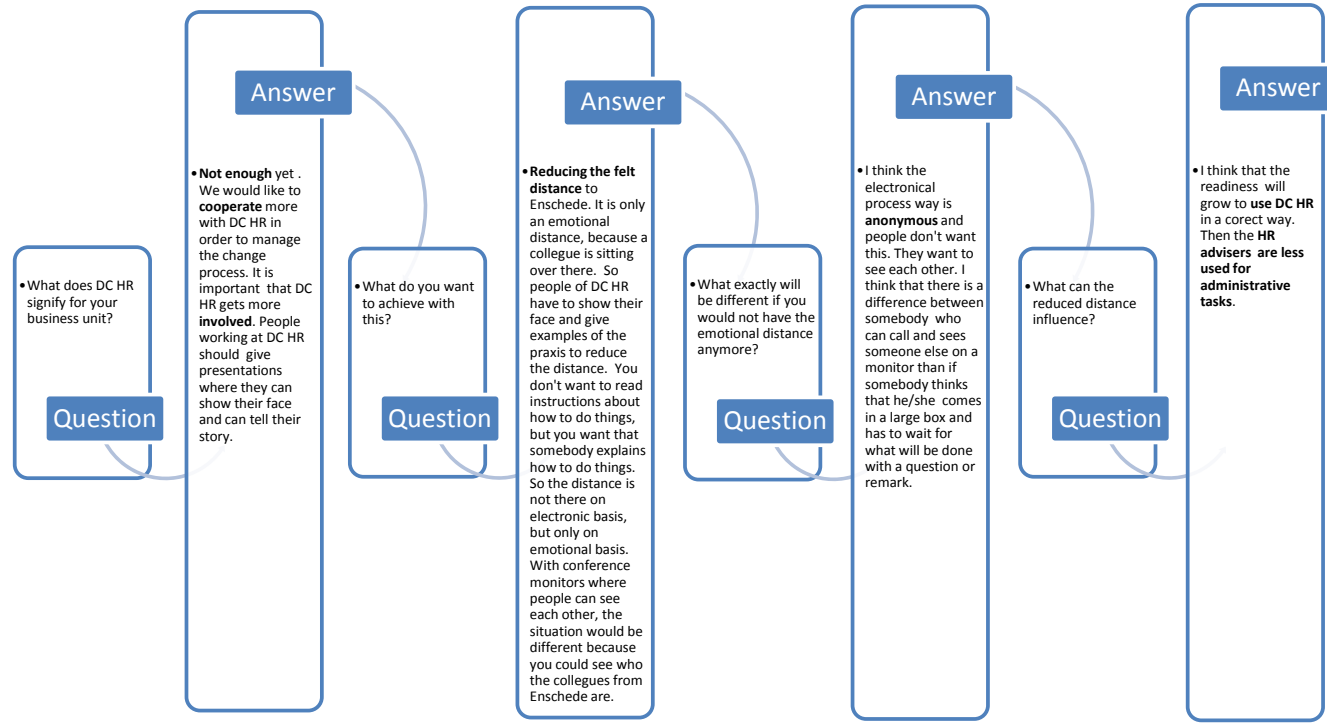
In Figure 3.1 an example of a laddering questioning process of one of real-life interviews can be seen in which probing was used in order to reveal the underlying reasoning of the given answers. It was continuously asked why a certain answer was given and what the consequences of this certain answer would be, which is only possible by carefully listening to the interviewee.

To summarize the ladder or the way of reasoning of the initial question about the significance of an HR SSC for an organization part, the interviewee stated that it has not enough relevancy and that cooperation is very important. On the question what to achieve with the cooperation it was answered that the felt distance will get less. After probing again what will differ if there is not the felt distance anymore, an answer about anonymity was given. Thereupon it was probed again and the interviewee answered that with more cooperation, less felt distance and less anonymity the willingness to use an HR SSC will be greater. This again will have influence on HR advisers to spend less time on administrative tasks.

The advantage of probing, which is part of the Laddering technique, is that the described end results were acquired. While just asking the first question without probing, the answer was that an HR SSC signifies not enough and that there is a lot of felt distance. The ulterior motive to ask about the why, led to the result that less felt distance will result in more use of an HR SSC which leads to other work tasks of HR advisers.

The scheme of demonstrating the way of laddering is based on Henneberg et al (2009).

Figure 3.1: Example of laddering process



3.2 Case Study

The case study of this research was the Dutch Ministry of Defense which uses HRM SSCs to manage HR related work.

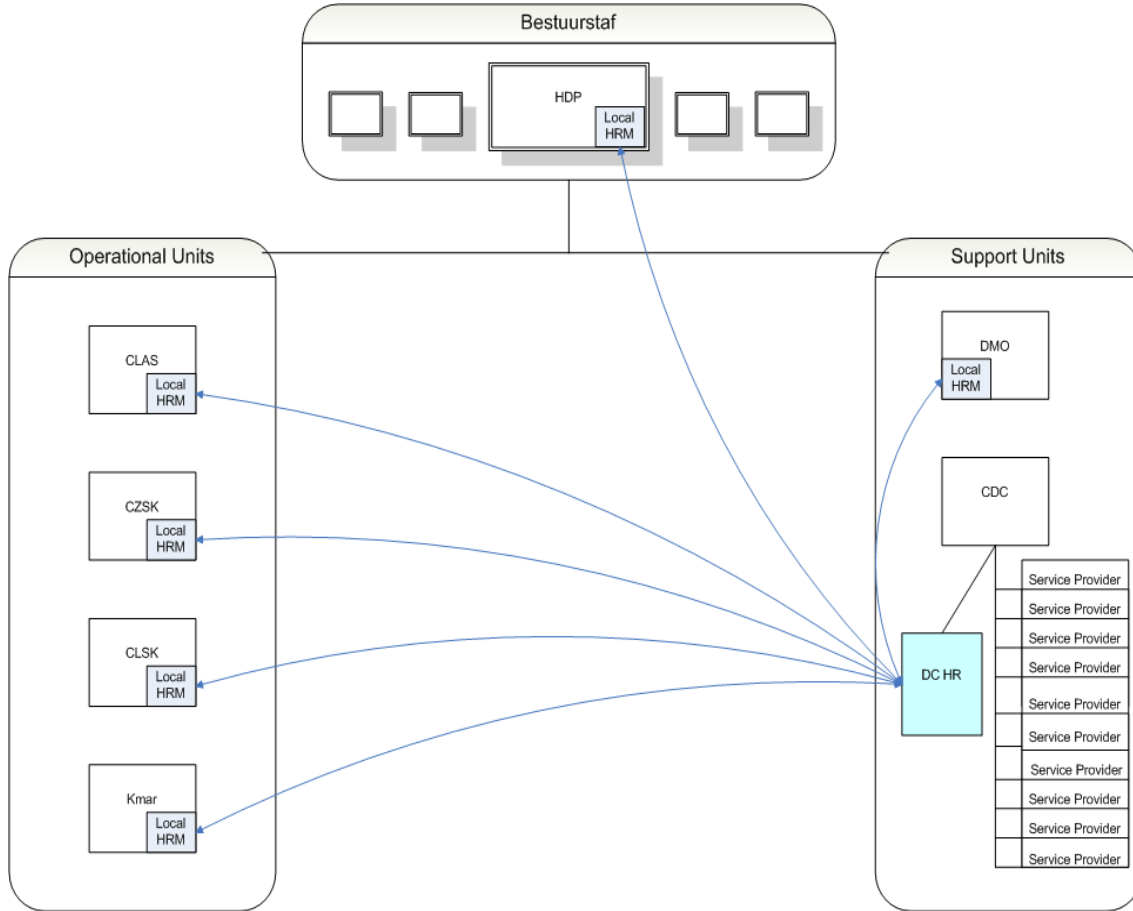
The organization as a whole is divided into three different functional parts: first, the government staff develops policies, second, the operational units execute these policies which are the main and primary tasks of the ministry of Defense, and third the support units help the operational units in the execution of the policies. In total the Dutch Ministry of Defense counts seven organizations which all belong to one of the three functional clusters. The four operational organizations are the Commando Landstrijdkrachten (CLAS), Commando Luchstrijdkrachten (CLSK), Commando Zeestrijdkrachten (CZSK) and Koninklijke Marechaussee (KMar). The two supportive parts are Defense Material Organization (DMO) and the Commando Diensten Centra (CDC) and the policy making part or the government staff is called Bestuurstaff (BS).

As well the operational units as the directory of HRM in the governmental staff have local HRM departments which support managers in performing HR tasks. Within the support units there are 11 different service providers that enhance the HRM performance and serve 70.000 end users of the whole Ministry of Defense. A visual overview of the structure of the Ministry of Defense is demonstrated in Figure 3.2.

One of those 11 service providers within the support units is located in Enschede, which belongs to the Eastern part of the Netherlands, and is called Diensten Centrum Human Resources (DC HR) or the SSC that provides support in personal and salary administration. The DC HR consists of a front desk for employees and line managers in order to advise and answer questions. Decentralized HR specialists have the possibility to spare with employees of the center of expertise about indefinite cases. The vision of DC HR is to be highly committed and having expertise about the organization. DC HR also is willing to continuously improve.

This study focused on DC HR as the impact of DC HR and the provided services to local HRM departments were researched.

Figure 3.2: Structure of Ministry of Defense



HDP = Hoofd Directie Personeel; CLAS = Commando Landstrijdkrachten; CZSK = Commando Zeestrijdkrachten; CLSK = Commando Luchstrijdkrachten; Kmar = Koninklijke Marechaussee; DMO = Defensie Materieel Organisatie; CDC = Commando Diensten Centra; DC HR = Diensten Centrum Human Resources

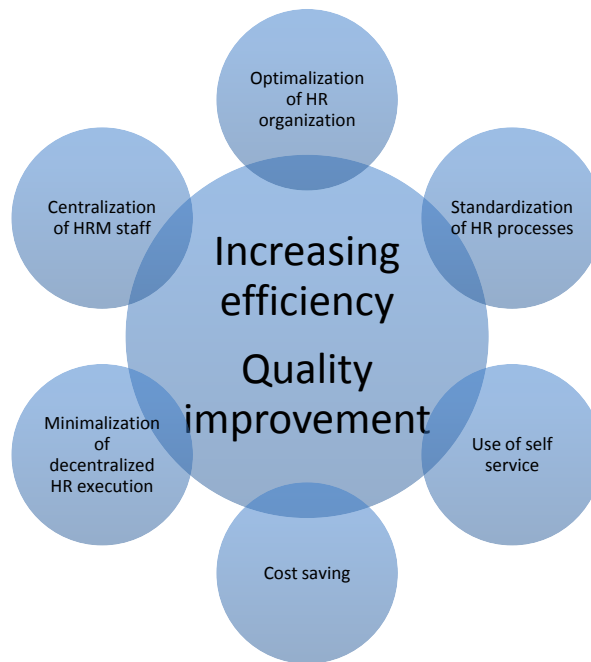
3.2.1 Goals of an administrative HR SSC

During the implementation of DC HR certain goals have been established where DC HR has to strive for. However these goals should be seen in connection with the whole HR model of the Ministry of Defense and are not only related to DC HR. DC HR is an administrative HR shared service provider and belongs to a group of 10 more HR service providers, so DC HR forms just a part of the much more complex HR model of the Ministry of Defense. Concerning this case study, the total goals are defined as being the goals of DC HR, as only DC HR is in the focus of interest within this case study.

The source of the information about the goals of DC HR and the HR model is a rapport about the future HR organisation of Ministry of Defense (Voelkers, 2004). The two most

explicit mentioned goals are improvement of the efficiency of HR work which goes together with quality improvements. Moreover an effect of implementing the administrative HR SSC is an optimalization of HR work, which includes the standardization of processes and policies, the concentration and bundling of HR execution which is linked to a minimization of the decentralized HRM execution. The realization of cost savings and a maximal usage of self service systems are also mentioned goals for administrative HR SSCs. To summarize, the most important goals for administrative HR SSCs are listed in Figure 3.3.

Figure 3.3: Goals of administrative HR SSCs
(Voelkers, 2004)



3.2.2 Research sample

The respondents of this study were customers of administrative shared services who work in local HRM departments within the operational and support units as well as in the local HRM departments appertaining to the Government staff of the Dutch Ministry of Defense and receive shared services from the DC HR. Within this research the respondents were mentioned as customers of the DC HR and its delivered administrative HR shared services.

The interviewees were asked to speak as representatives of their organizational part. This was possible due to the work functions as Demand Manager or Point of Contact (POC) of the participants. Performing one of these functions people serve as mediator between DC HR and users of the services of DC HR. Demand Managers and POCs communicate if there are any problems and negotiate between the two parties. *“Ik ben de coordinator”* (Int. 4); *“Ik ben de spin tussen DC HR en onze P&O afdeling”* (Int. 9); *“Vanuit het demandmanagement heb ik een soort intermediaire functie”* (Int. 10). Being concerned with the regularly users, consultation is also an important task. So in order to give insights in the usage of services of DC HR, the interviewees had a sufficient image to answer our questions.

To get a general view of the perception about DC HR and its services of the whole Defense, it was attempted to interview two managers of each of the seven Defense organizations to personify the customers of DC HR. In total 14 potential respondents were inquired via email by providing them a short description of the research and the invitation for an interview. 11 of the 14 contacted persons were willing to participate in the research whereupon an appointment for the interview was made. One person supposed a colleague to be a better candidate for our research with whom we continued. One interviewee was not interested in participating as it was assumed that the other contacted person of the same Defense part gave sufficient information. One contacted person was not able to participate in the research due to pregnancy leave.

To summarize we had a response rate of 100% as everybody who was contacted replied to our invitation. The participation rate is 86% as we could hold the interviews with 12 candidates from 14 contacted persons.

Response of persons	14	Participation of persons	12
Response rate	100 %	Participation rate	86 %

The interviews were conducted at the respondents' workplaces at the chosen business units which are located in Amersfoort, Breda, Den Helder and the Hague (see figure 3.4). An overview of all respondents including the interview schedule and sampling characteristics are reported in table 3.1. As it can be seen, 12 interviews took almost 15 hours, totalling in 96 hours of transcriptions.

Figure 3.4: Visited Business Units in the Netherlands



Grey pins: Business Units; Red pin: DC HR

The Hague: 7 interviews; Breda: 2 interviews, Den Helder: 2 interviews, Amersfoort: 1 interview

Table 3.1: Facts and functions of interviewees

<i>Interview</i>	<i>Place / Date</i>	<i>Function</i>	<i>Military/ Civil</i>	<i>Defense part</i>	<i>Time for transcript</i>	<i>Transcript sent</i>	<i>Transcript answer</i>	<i>Duration interview</i>
1	The Hague / 11-12-2009	POC	M	Commando Landstrijdkrachten (CLAS)	9 hours	18-12-09	04-01-10 Comment about writing errors, no content based comments	1:11
2	The Hague / 11-12-2009	POC and Demand Manager	C	Commando Diensten Centra (CDC)	7.5 hours	18-12-09	31-01 deadline No reply	1:14
2	The Hague / 17-12-2009	Staff – member	C	Koninklijke Marechaussee (Kmar)	8 hours	22-12-09	24-12-09 Minor explaining supplements	1:08
4	The Hague / 14-01-2010	POC and Demand Manager	C	Defensie Materieel Organisatie (DMO)	9 hours	19-01-10	11-02-10 Minor questions and annotation that preparation from the interviewee may have lead to more qualitative answers	1:08
5	The Hague / 15-01-2010	Demand Manager P&O adviser	C	Bestuurstaf (BS)	7 hours	27-01-10	22-02 deadline No reply	1:17
6	The Hague / 15-01-2010	Demand Manager	C	Bestuurstaf (BS)	8.5 hours	02-02-10	02-02-10 No comments	1:20

7	Breda / 21-01-2010	Demand Manager	M	Commando Luchtstrijdkrachten (CLSK)	9 hours	05-02-10	17-02-10 A good replication of the interview. Asked to erase one sentence.	1:16
8	Breda / 21-01-2010	POC	M	Commando Luchtstrijdkrachten (CLSK)	6 hours	05-02-10	10-02-10 Minor explaining supplements and asked for more clearness by one question. Definitive transcript with completed question on 11-02-2010	1:14
9	Den Helder / 22-01-2010	POC	M	Commando Zeestrijdkrachten (CZSK)	8 hours	09-02-10	25-02-10 Changed one sentence in one answer	1:11
10	Den Helder / 22-01-2010	Demand Manager	M	Commando Zeestrijdkrachten (CZSK)	9 hours	12-02-10	12-02-10 Minor explaining supplements	1:28
11	The Hague / 28-01-2010	Demand Manager	M	Koninklijke Marechaussee (Kmar)	7 hours	12-01-10	13-02-10 No comments	1:04
12	Amersfoort / 18-02-2010	Demand Manager	M	Commando Landstrijdkrachten (CLAS)	8 hours	26-02-10	04-03-10 Two words changed	1:18
Total			7 M 5 C		96 hours			12:51
Average					8 hours			1:14

3.3 Interview as a process

Before asking the questions to uncover the cognitive maps, a short presentation and instruction about the interview was given. The research interest was mentioned and it was explained that the interview is structured by continuously probing and asking why an answer is given in order to develop answer chains afterwards.

To relax the interviewees they were first asked to introduce themselves and give a description of their work tasks what enabled the interviewees to speak freely and habituate on the interview situation.

As question to enter into the topic, the respondents were asked about the relation as representatives of the users of the services concerning the DC HR. The next step was to ask about the respondents' views about the DC HR and the services of the DC HR. This built the main questions on which the laddering technique was based. Upon the appropriate answers it was asked why several answers were given, why the answers are important and why the mentioned aspects are positive or negative. This kind of probing is specific for the laddering technique and intends to gain the reasons behind answers given. Asking to give examples and inviting respondents to mention a more practical illustration of several answers, aimed also to understand given answers more deeply.

The described process of interviewing indicated that the interviews were semi-structured which means that the researcher only used a minimal script and consequently had to improvise by listening carefully and build questions based on the last answer given of the respondent (Myers and Newman, 2007).

If a respondent had a "black out" and did not know what to answer on a question, a story practice was made in the way to ask the respondent to tell experiences about working with the DC HR and reflect on the services provided.

To finalize the interview the respondents were asked to complete the several sentences. For the DC HR as a unit the following sentences had to be completed: the DC HR (1) is... (2) has ... (3) contributes ... (4) entails ... (5) signifies for my organization part... . For the services of the DC HR these sentences had to be completed by the respondents: the services that the DC HR provides (1) are... (2) contain ... (3) offer ... (4) result ... (5) signifies for my organization part... These incomplete sentences served mainly as a conclusion of the interview in a way that interviewees summarized broadly the main topics discussed. In some cases the incomplete sentences created a new point of view with new insights in peoples' perceptions whereupon it was probed again. The process of conducting a laddering interview and handling possible problems within a laddering interview was based on the work of Reynolds and Olson (2001).

To give the laddering interview possible causes for thought, a back up containing probing

questions about service quality (interaction quality, physical environment quality and outcome quality) based on Brady and Cronin (2001) and Parasuraman et al (1985) was prepared. The factor physical environment quality of the service quality concept could not be measured within this research because customers of the delivered services predominantly have contact via telephone and computer with the SSC. Therefore the DC HR as contact on its own and the feelings costumers relate to the DC HR covered this part of service quality definition. In most cases this back-up was not necessary as the interviews developed on their own without asking those additional questions.

Following the principles of the laddering technique, the interviews lasted about 45 minutes to one and a half hour with an average interview time of 1:14 hours.

Bearing in mind the different manners to get behind the answers given, the main line for the interviews was to uncover how people define what the value of shared services is. The respondents were interviewed individually and by continuously probing, the managers' attributes, consequences and values, which is equal to their cognitive maps of shared services, were revealed. The interview protocol used for all interviews can be found in Appendix B.

3.4 Process of analyzing interviews and constructing cognitive maps

To answer the central question of what customers' perceived values of HR Shared Services provided by the DC HR are, it is necessary to analyze the gained data in an appropriate way. Reynolds and Olson (2001) are pioneers in this subject area and give examples of how to analyze laddering data. Concerning the early steps of analysis like coding data Miles and Huberman (1994) form an important source which is mainly referred to.

The process of analyzing which included discussions about the definitions of codes was done with an extra researcher to raise validity. In the following it will be explained in more detail how data is gained and by which technique values were uncovered.

3.4.1 Manual analysis

In the beginning of the research it was deliberated to examine the interviews besides the manual analysis of data also by the means of N Vivo 8¹ which is a computer assisted qualitative data analysis program (CAQDAS).

A short discussion with another researcher from the University of Ulster from the United Kingdom supported the process of selecting an appropriate computer analysis program. Based

¹it is one of the latest products of the QSR International / Qualitative Research Software

on the information provided at the CAQDAS webpage an overview of the advantages and disadvantages of software available for qualitative analysis was made (see Appendix E).

A consideration of the different software programs resulted in N Vivo 8 as being the most adequate tool within this research. Four main arguments underpinned this choice.

First, the possibility of the software to create hierarchical coding schemes is a grave advantage because managers' cognitive maps, which are the central topic in the research, are structured in a hierarchical way. A visualization of the hierarchies with the software program would form a great part in the support of the analysis process.

Second, N Vivo 8 offers a team-working function in the way to provide statistical measures of agreement among coders. Because a second checker of the codings and value chains is used in order to raise validity of this research, the software's tool of coding comparison would be very useful.

Third, N Vivo 8 accepts transcriptions of the interviews delivered in word or pdf. This would ease the coordination between the thesis writing program and the analysis program. After being delivered to N Vivo 8, the transcriptions could also be adjusted which has the advantage that later verified transcriptions can still be changed and affiliated in the analyses.

Fourth, the tool to transform the outcomes of the software programs into SPSS files is not necessary for this research and so it is not negative that N Vivo 8 does not support this function in comparison to other software programs.

The above discussed criteria resulted in the choice for N Vivo as being the qualitative analysis software program within this research.

However, while using NVivo as analytical software in the beginning of the analysis process it was decided to cancel the work with NVivo and continue only with manual analysis. Although there were around 100 pages of interview text to analyze, which is predestined for software analysis, a manual analysis style was chosen. The above defined advantages of NVivo did not prove to be realistic. The time it took with NVivo to categorize a concept into categories and draw the relationships with other concepts, was too long. To some degree was it even not possible to indicate certain relationships which would result in additional manual work. The summary of the coded items was perceived as confusing and unclear and so there was no advantage of continuing the analysis with NVivo. The steps followed while analyzing the data manually can be found below.

3.4.2 Steps in analyzing

To summarize all analysis steps taken after the interviews were conducted, an overview can be found in table 3.2. In the following paragraphs the steps will be described in more detail.

Table 3.2: Steps in interview analysis

- | |
|--|
| <ol style="list-style-type: none">1. Transcriptions
= audio-taped interviews written on paper2. Individual interview analysis<ol style="list-style-type: none">2.1 Literal codes / headings
= coding of the transcriptions2.2 Classification in ACV
= codes classified in attributes, consequences and values2.3 Graphical representation of the linkages (HVM)
= individual maps (Appendix D)3. Total interview analysis<ol style="list-style-type: none">3.1 Key concept table
= all defined concepts categorized in ACV codes (table 6)3.2 Implication matrix
= scores of all existing relationships (figure 5)3.3 Graphical representation of the linkages (HVM)
= visualized scores of relationships (figure 6) |
|--|

To define and analyze the different ladders exactly, the interviews were audi recorded which had the advantage that full transcriptions of the interviews could be made afterwards and that the data was accessible to independent analysis (Dooley, 2001; Polgar and Thomas, 2008).

Each of the 12 interviews was literally transcribed which took in total about 96 hours or 8 hours on average per one interview (see table 3.1). The transcriptions were made literally with the focus to record the content of the given answers correctly. The made transcriptions of the interviews were sent to the interviewees for verification and to give them the opportunity to make possible adjustments. Ten of the twelve interviewees replied on the emails and approved the transcriptions while giving additional information or making minor changes. Only two interviewees showed no reaction on the sent transcriptions which was interpreted as an agreement with the transcription. For an overview of the replies and comments on the transcriptions of participants see as well the respondents table above.

After having adjusted the transcriptions due to comments of the interviewees the transcriptions were reread again and were analyzed based on the content. Content analysis refers to the study of word units that carry the substantive meaning in discourse (Dooley, 2001). The content analysis task is the core of ladder analysis which involves a process where qualitative data are transformed into nominal codes that serve quantitative analysis (Gengler and Reynolds in Reynolds and Olson 2001). In practice, different text passages were given a heading that was closest to the content it described. Here it is important that the coding of interviews, developed to uncover cognitive maps, were based on respondents' own words

(Miles and Hubermann, 1994). As an example, *“De positie van het DC HR is natuurlijk ook een positie waar men zich aan de regels moet houden. Wet en regelgeving en de toepassing daarvan is belangrijk als je een bepaald voorstel in een mutatie of beslislijst doet”* (Int. 3) was labeled with the heading *“Dependence of DC HR on rules and laws”*. Such data-labeling is an efficient way to empower and speed up further analysis. The headed pieces of text were used for pattern coding in the next step. “Pattern coding is a way of grouping those summaries into a smaller number of sets, themes or constructs” which is essential in elaborating a cognitive map (Miles and Huberman, 1994).

Relating to the theory of the laddering technique the constructs along it was categorized again, were called attributes, consequences and values. Attributes (A) can be seen as themes that were introduced during the interviews. Consequences (C) can be referred to as causes or explanations of the treated themes and values (V) can be seen as emerging constructs based on the attributes and consequences. The mentioned alternatives for the ACV conceptualization are common concepts in pattern coding (Miles and Huberman, 1994) and in our case the codes had the function to map a network display and demonstrate the relationship between the three pattern code groups. It is important to remind that the relationships between the elements were the focus of interest (Reynolds and Olson, 2001).

The step-wise method of interview analysis was done for each of the 12 interviews individually. To enhance validity the first three interviews were analyzed by two researchers, which contained that both researchers first individually passed through the steps of analysis and afterwards compared the results followed by a discussion. Based on the first three interviews not much negotiation on the headings of the different text passages and the pattern coded based classifications of the three concepts was necessary, because there was great overlap and agreement between the two coders and only minor adjustments had to be made. In total 64 hours were spent on coding all 12 interviews, which is exclusive the discussion on the agreements of coding.

After the specific and precise coding analysis, a cognitive map - also called hierarchical value map (HVM) by Reynolds and Olson (2001) - was drawn for each interview to get a graphical impression of the content of the interviews. “A cognitive map displays the person’s representation of concepts about a particular domain, showing the relationships among them” (Miles and Hubermann, 1994, p. 134). All text passage headings related to the three pattern codes were clustered on a sheet of paper with below attributes, in the middle consequences and above values. In order to draw linkages between attributes & consequences, consequences & consequences, and consequences & values, the transcriptions and made annotations were reread again. Based on the interviewees lines of reasonings the relationships between the three concepts were drawn and were visualized in the map by an arrow.

Based on all 12 interviews and the resulting cognitive maps a general cognitive map was

required that contained the most important concepts and relationships to draw general conclusions regarding on the research question about the value of shared services. To create a general cognitive map the 12 individual maps had to be compared which was achieved with a key concepts table for attributes, consequences and values (see Appendix C). All mentioned codes of the 12 interviews were listed and categorized again in broader groups to reduce the amount of different codes and finally get one cognitive map with a comprehensive structure. To raise validity the process of grouping similar categories in a more complex category was done with a second researcher again.

The intercoder reliability of the key codes was calculated with the formula Miles and Huberman (1994):

$$reliability = \frac{Number\ of\ agreements}{Total\ number\ of\ agreements\ and\ disagreements}$$

The intercoder reliability based on literal adjustments which means that the researchers agreed on the formulation of the key code or word choice and that it was not changed is:

$$reliability = \frac{18}{37} = 49\%$$

The number of agreements is the amount of key codes that were literally defined in the same way by the two researchers. The total number of agreements and disagreements were all codes it was discussed about.

The intercoder reliability based on conceptual adjustments which means that the researchers agreed and that key codes were not added, skipped or revised is:

$$reliability = \frac{31}{37} = 84\%$$

The number of agreements is the amount of key codes that were defined in the same way by the two researchers based on the concept. The total number of agreements and disagreements were all codes it was discussed about.

Conceptual coding is more important as it was the essential coding process of this research. Regarding this intercoder reliability which is more than 70% and thus sufficient to continue the coding process based on Miles and Huberman (1994). As result of reducing the diverse codes into larger groups the key concept table included 10 attributes, 21 consequences and 6 values which formed the definite codes for further analysis (see table 3.3).

Table 3.3: Key concepts
- Step 3.1 (table 3.2)

	<i>Values</i>
6 / 37	Cost saving
5 / 36	Focus on core activities
4 / 35	Support of DC HR
3 / 34	Growing to one harmonized organization
2 / 33	Customized use of DC HR
1 / 32	Trust in DC HR
	<i>Consequences</i>
31	Reputation of local HR
30	Flexibility of DC HR
29	Knowledge sharing
28	Customer orientation
27	Usage of DC HR
26	Uniformity
25	HR tasks division
24	Approachability of DC HR
23	DC HR controls HRM
22	Standardization of HR processes
21	Efficiency
20	Habituation
19	Dependence on DC HR
18	Depersonalization of HR services
17	Costs
16	Professionalism of DC HR
15	Output of HR services
14	Client satisfaction
13	HR service customization
12	Local HR capacity problem
11	Time saving for local HR
	<i>Attributes</i>
10	Communication with DC HR
9	Scope of HR services
8	Under constructing phase of DC HR
7	IT acceptance
6	Quality of service provision
5	Formalization of HR services
4	Budget
3	HRM expertise in DC HR
2	Remote DC HR
1	Loose of local HR rights

The remaining key concepts were placed in a matrix and for each interview a 0 (for no existing relationship) or a 1 (for an existing relationship) was filled in, which indicated the relation between different concepts. Therefore, a specific concept had to be looked up in the key concept table first and second it had to be looked up in the appropriate cognitive map whether there is a relationship. After all 12 matrices were filled in with the appropriate 0 or 1 codes, a summary matrix called implication matrix was made. By summing up all existing relationships this indicated how often an element led to another element including only the direct relationships, which indicate a direct cause-effect relationship between concepts (Reynolds and Olson, 2001). The maximal possible score in the implication matrix is 12 in the case that all interviewees mentioned the same concept as having a relation with another. In practice in this research the highest scores were a 9 and an 8 (see figure 3.5).

Figure 3.5: Implication matrix

- Step 3.2 (table 3.2)

		Consequences																														Values					
		11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	1	2	3	4	5	6									
Attributes	1 Loose of Local HR Rights	0	0	0	0	0	1	0	0	1	0	0	0	0	0	0	1	0	0	0	3	0	0	0	0	0	0	0	6	1							
	2 Remote DC HR	0	1	3	1	3	2	0	4	1	1	2	5	0	2	0	1	0	6	3	1	0	0	0	0	0	0	0	36	2							
	3 HRM expertise in DC HR	0	1	3	1	1	3	1	0	2	1	1	1	0	0	1	0	0	1	2	0	0	0	0	0	0	0	0	19	3							
	4 Budget	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	2	4							
	5 Formalization of HR services	0	1	1	0	0	1	0	0	0	0	0	0	2	1	0	0	3	0	1	0	3	0	0	0	0	0	0	13	5							
	6 Quality of service provision	0	2	8	4	6	5	0	0	0	0	4	1	0	0	1	2	1	5	0	1	0	0	0	0	0	0	0	35	6							
	7 IT acceptance	0	1	2	0	1	1	0	2	0	1	1	1	0	1	1	2	0	4	0	0	0	0	0	0	0	0	0	18	7							
	8 Under constructing phase of DC HR	0	2	2	1	0	3	0	3	3	5	0	2	0	0	3	1	0	1	2	1	3	0	0	0	0	0	0	32	8							
	9 Scope of HR services	0	1	2	1	1	2	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	8	9							
	10 Communication with DC HR	0	1	3	4	4	0	0	3	0	0	2	0	0	1	2	0	0	9	1	0	1	0	0	0	0	0	0	31	10							
Consequences	11 Time saving for local HR	1	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	1	0	2	2	0	8	11							
	12 Local HR capacity problem	2	1	1	0	0	0	0	1	0	0	1	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	0	8	12							
	13 HR service customization	1	0	4	3	2	2	0	2	0	0	1	1	0	0	0	1	1	2	0	1	1	2	4	2	5	0	0	35	13							
	14 Client satisfaction	0	0	2	2	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	3	1	3	3	0	0	16	14							
	15 Output of HR services	0	0	0	3	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	2	0	1	0	0	9	15							
	16 Professionalism of DC HR	0	1	3	0	2	0	0	0	0	0	1	0	0	0	0	1	1	0	0	2	1	4	0	0	1	0	0	17	16							
	17 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	2	4	7	17							
	18 Depersonalisation of HR services	0	0	2	1	0	0	0	1	0	0	0	0	0	0	0	0	2	2	0	2	1	3	1	0	1	0	0	16	18							
	19 Dependence on DC HR	1	0	1	1	0	1	0	0	1	2	1	0	1	0	0	0	0	1	1	1	0	2	0	1	1	0	0	16	19							
	20 Habituation	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	1	0	0	4	20							
	21 Efficiency	0	0	1	0	1	0	1	0	0	0	0	0	1	0	0	1	0	0	0	1	0	0	0	1	2	5	14	21								
	22 Standardization of HR processes	2	0	0	1	0	0	1	0	0	0	4	0	0	0	0	3	0	0	1	4	0	0	1	6	0	0	2	25	22							
	23 DC HR controls HRM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	2	23								
	24 Approachability of DC HR	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	3	24							
	25 HR tasks division	1	1	0	0	1	0	1	0	2	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	9	25							
	26 Uniformity	0	0	0	1	0	0	1	0	0	0	1	1	0	0	0	2	0	1	1	0	1	2	1	6	2	0	0	20	26							
	27 Usage of DC HR	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	0	4	27							
	28 Customer orientation	1	0	4	4	2	1	0	2	0	0	1	0	0	0	0	0	0	4	1	3	1	3	4	0	0	0	0	31	28							
	29 Knowledge sharing	0	0	1	0	0	0	0	0	0	0	2	2	0	0	0	0	0	2	1	0	0	0	1	2	0	0	0	11	29							
	30 Flexibility of DC HR	0	0	1	1	0	0	1	0	0	1	1	0	0	0	0	0	0	1	0	1	0	0	1	0	1	0	0	9	30							
	31 Reputation of local HR	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	1	1	0	0	6	31							
		10	14	44	32	25	23	6	19	10	11	25	18	3	4	4	20	7	42	13	25	12	19	18	22	23	8	11									

Based on this data in the implication matrix, the final cognitive map was drawn. It was chosen to skip all relations below the score of three to reduce the amount of data in order to get a clear and less complex overview cognitive map. Thus the cut-off level at ≥ 3 signifies that all relationships that were mentioned at least by three interviewees were relevant for our research. “This cut-off level was chosen as the resulting map keeps the balance between data reduction and retention and between detail and interpretability” (Henneberg et al, 2009). The score of a linkage between two concepts above the cut-off level at ≥ 3 can be seen as the strength of a linkage as the more interviewees mentioned the linkage the stronger the linkage is. In the final cognitive maps the strength is expressed as ratio which is calculated by the following formula:

$$\text{Ratio of linkages} = \frac{\text{Frequency of linkages}}{\text{Total of linkages}}$$

The frequency of linkages is the by the interviewees mentioned amount of relationships between two concepts and the total of linkages is the maximal possible score of a relationship between two concepts. In our research the total of linkages is limited to 12 due to the number of interviewees. The relevant ratios in this research are:

Calculation	Ratio
$\frac{3}{12}$	0.25
$\frac{4}{12}$	0.33
$\frac{5}{12}$	0.42
$\frac{6}{12}$	0.50
$\frac{8}{12}$	0.67
$\frac{9}{12}$	0.75

The calculation of the ratios started with three interviewees as we decided to establish the cut-off level at ≥ 3 and consequently lower ratios were not displaced in the cognitive map. The calculation of the ratio stopped with 9 interviewees as this was the most often mentioned relationship. The calculation of 7 interviewees is missing because it did not occur that this number of interviewees specified a same relationship.

4 Findings

THE creation of the Hierarchical Value Map served as a visualization of the most relevant linkages based on the conducted interviews. In this section, the most important characteristics that are presented as establishing relationships between attributes, consequences and values of administrative HR shared services perceived by the customers are described. The demonstrated trains of thoughts including the underlying reasonings and the final values functioned as main result to answer the research question about the perceived values of shared services.

4.1 Total HVM with cut-off at level 3

Based on all key concepts of the coded data and establishing the cut-off at level 3 we got a complex but informative hierarchical value map (see figure 4.1). The most obvious finding of this HVM is that there are less attributes, consequences and values demonstrated than in table 4.1 where all defined key concepts were listed.

It is the intention of the total HVM to show all relevant relationships between the concepts, but the mathematical reduction due to the cut-off at level 3 removed 43% of all concepts. This means that from 37 defined key concepts only 21 could be visualized in the HVM which is 57%.

In more detail, describing bottom-up, 70% of the attributes (7/10), 43% of the consequences (9/21) and 83% of the values (5/6) remained in the total HVM, (see table 4.1 for the remaining 21 concepts with descriptions). The remaining concepts still differ in their strengths as there is great variation in the ratios leading to the different concepts.

Table 4.1: Cut-off concepts with quotes

<i>Values</i>		
Cost saving	Money can be saved which can be used for operational core tasks of Defense	<i>"Het geld kan beter ergens anders voor gebruikt worden. (...) Of misschien is er meer geld voor de kerntaken van defensie zodat men een vliegtuig van kan kopen" (Int. 6).</i>
Support of DC HR	DC HR is an addition for local HR as it is a partner that provides clearance in local HR	<i>"Goede ondersteuning voor de P&O bedrijfsvoering bij de defensieonderdelen" (Int. 3).</i>
Growing to one harmonized organization	All Defense parts will get to one large and unambiguous organization	<i>"Juist met de kennisoverdracht bij het DC HR waar landmacht, luchtmacht, marine en marechaussee mensen zitten kan je komen tot een paarse organisatie. Vroeger deed men afzonderlijk iets van elkaar en nu werkt men toch naar een paars en gezamenlijk iets toe" (Int. 5).</i>
Customized use of DC HR	Regular usage of DC HR due to its advantages that it offers for customers	<i>"Het is de bedoeling dat medewerkers naar het DC HR gaan met hun vragen en dat zij snappen hoe het dienstverleningsmodel in elkaar zit" (Int. 9)</i>
Trust in DC HR	Users of DC HR can trust on answers and services provided by DC HR	<i>"Doordat het niet meer van mij is moet ik op zo een organisatie kunnen vertrouwen. (...) Ik wil dat de taken die zij uitvoeren hartstikke goed uitgevoerd worden zodat onze medewerker en onze commandanten goed bediend worden" (Int. 1).</i>

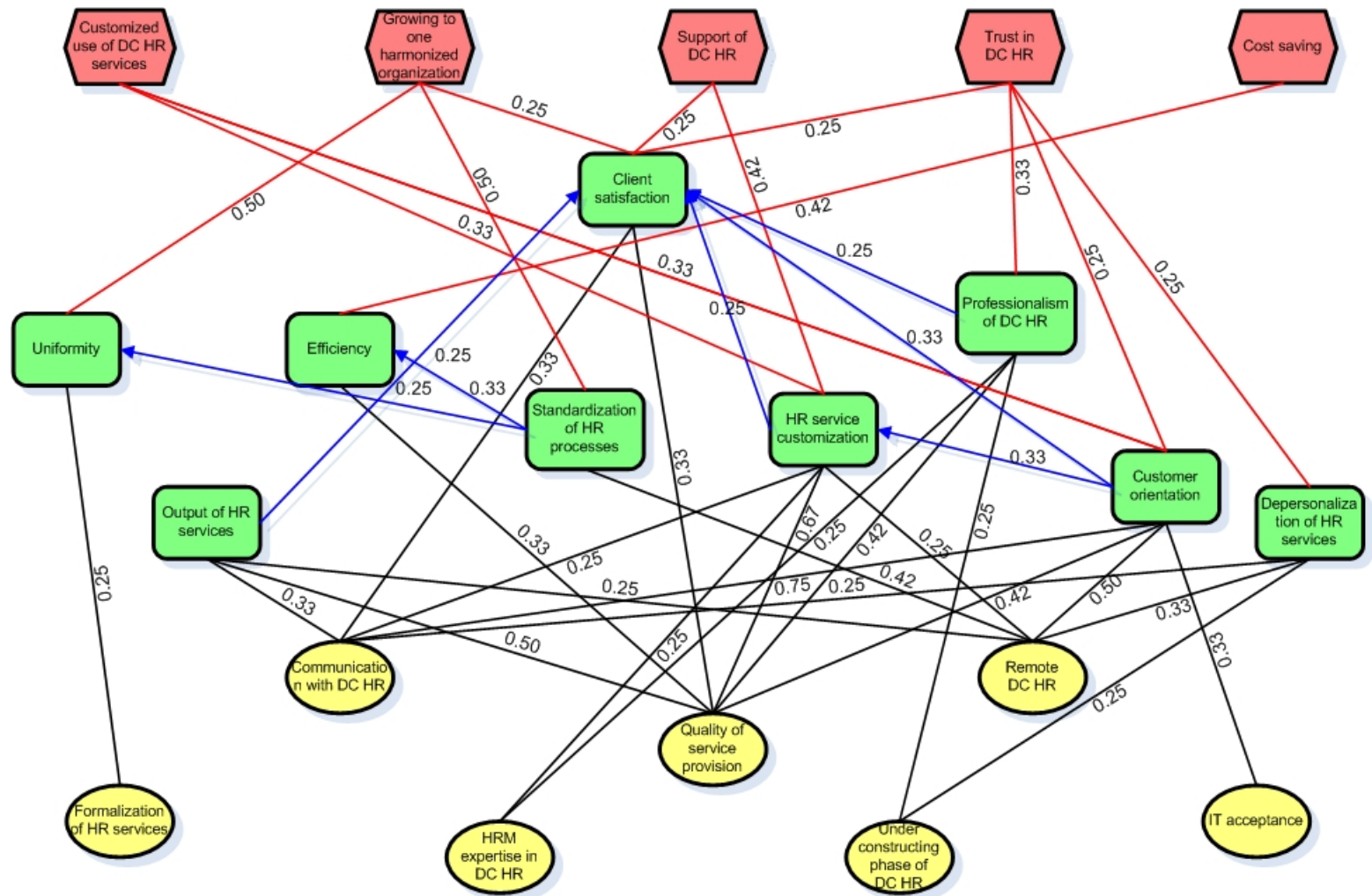
<i>Consequences</i>		
Customer orientation	Attentive and proactive attitude of DC HR that pleases customers	<i>“Ik vind het wel belangrijk als ik met mijn contactpersoon praat dat ik dan serieus wordt genomen en dat ik op korte termijn ook weer terugkoppeling krijg. (...) Het is wel prettig te weten dat men als een soort partners kan werken” (Int. 7).</i>
Uniformity	Consistent, unambiguous and definite answers and processes are provided	<i>“Belangrijk dat de organisatie met een mond spreekt omdat men anders tegen elkaar wordt uitgespeeld. (...) Il wil dan graag het definitieve antwoord weten en weten hoe het zit” (Int. 6).</i>
Standardization of HR processes	Processes and answers are simpler and universal for the whole organization	<i>“Ik vind wel dat een militair of burger bij defensie in gelijkmatige wijze behandeld moet worden. Verschillende landmachtonderdelen moeten geen andere regels hebben of verschillende beloningen” (Int. 1).</i>
Efficiency	Due to automation can more work in less time be done	<i>“Een voordeel van het DC HR is vooral dat men veel meer automatiseren kan” (Int. 9).</i>
Depersonalization of HR services	Personal contact, emotion, warmth and empathy are reduced with the introduction of DC HR	<i>“Dat contact zou beter kunnen vind ik. (...) Ik denk dat men de relatie warm moet houden en zorgen dat men het contact onderhoudt” (Int. 11).</i>

Professionalism of DC HR	The feeling that services and work are good organized at DC HR and that DC HR is reliable and cares for a good funded basis	<i>“Zorgen dat alle basisvoorzieningen goed lopen en geregeld zijn. De basis is een heel belangrijke schakel. Sterker nog: het fundament” (Int. 10).</i>
Output of HR services	The experienced quality of the delivered work of DC HR	<i>“Het DC HR is daar heel erg naar op zoek om de kwaliteit van de dienstverlening hoog te houden” (Int. 3).</i>
Client satisfaction	People are satisfied with the existence and provided work of DC HR	<i>“Als zij dat tevreden hebben gesteld en dat mensen tevreden zijn over het DC HR vind ik dat prima. Er moet synergie tussen die twee zijn” (Int. 12).</i>
HR service customization	Customers should feel helped and supported by DC HR as DC HR takes the role as service provider and partner in HRM which has influences on the relation between DC HR and local HR	<i>“Met een aantal veranderingen of verbeteringen kunnen ook de voordelen voor de onderdelen komen. Dan moet meer de dienstverlenende rol zichtbaar worden, zij moeten proactiever worden en de communicatie moet beter worden” (Int. 8).</i>

<i>Attributes</i>		
Communication with DC HR	Offer information about decisions, provide feedback about processes, listening to customers and personal involvement at DC HR is essential	<i>“Als een vraag komt niet alleen zegt dat men dat kan opzoeken, maar ook zegt waar het staat en een hint geeft. Dus dat men ondersteuning geeft. (...) Men kan iemand een antwoord geven, maar men kan ook een stukje extra zorg daarbij geven, maar dat kost extra tijd” (Int. 12).</i>
Under constructing phase of DC HR	People have to get habituated at DC HR and the culture change and the new style of working	<i>“Ookal bestaat het DC HR nu al 4 jaar zit het nog steeds in de beginfase. Nog niet alle diensten zijn al helemaal over gegaan” (Int. 5).</i>
IT acceptance	Self service systems are integrated and can be used by all employees	<i>“In het selfserviceportaal staan alle diensten die voor medewerkers beschikbaar zijn. Dat wordt op redelijk vriendelijke manier aangeboden maar zij bevatten heel veel informatie” (Int. 2).</i>
Quality of service provision	Providing correct, consistent and quick answers and services on a friendly and customer oriented manner	<i>“Tijdigheid en snelheid van dienstverleningen vind ik van belang. (...) De juistheid van antwoorden en de klantvriendelijkheid vind ik ook een belangrijk aspect” (Int. 1).</i>

Formalization of HR services	DC HR works with strict and general rules which leave little space for flexibility. Customers perceive DC HR as attendant of the legal status and have the desire for freedom and exceptions in some HR situations	<i>“Ik zou graag meer ruimte willen zien als een defensieonderdeel een afwijking maakt. (...) Het DC HR mag niet zeggen dat iets afgekeurd wordt (Int.9).</i>
HRM expertise in DC HR	Knowledge is bundled at DC HR and the employees of DC HR are sufficiently educated and involved in the organization to be a sparring partner for HR advisers	<i>“De kennis en expertise voor specifieke gevallen neemt toe bij het DC HR, maar in het begin was dat nog anders” (Int. 9)</i>
Remote DC HR	DC HR is centralized at one location on a distance to the Business Units which affects the approachability of DC HR	<i>“Het DC HR zit al op afstand en dat is een heel andere situatie dan dat het in het verleden is geweest” (Int. 4)</i>

Figure 4.1: Total HVM with cut-off at level 3 - Step 3.3 (table 3)



Continuing the analysis bottom-up, a great diversity can be seen in the amount of linkages from the diverse attributes to the consequences. Regarding the number of linkages from one attribute that results in a consequence, communication with DC HR, quality of service provision and remote DC HR are the most strong attributes with each resulting in 5 different consequences. HRM expertise in DC HR and under constructing phase of DC HR result in each two consequences and the attributes formalization of HR services and IT acceptance lead both to a single consequence (see table 4.2).

Table 4.2: Amount of A-C linkages

Attributes	A-C links
Communication with DC HR Quality of service provision Remote DC HR	5
HRM expertise in DC HR Under constructing phase of DC HR	2
Formalization of HR services IT acceptance	1

Based on the division of the A-C linkages it can be stated that the more linkages an attribute has to certain consequences the stronger it is. It can also be defined as important or influential in the total HVM as strong attributes contribute more in the maintenance of the HVM than less strong attributes.

The nine consequences differ in strength as well, which is related to the ratio that leads to a certain consequence. A distinction has to be made here on consequences that are caused by attributes and on consequences that are interlinked with other consequences. Based on the sum of the ratios from attributes to consequences, customer orientation is the strongest consequence with a sum of ratio of 1.67 divided to four attributes. HR service customization has a strength of 1.42 which is related to four attributes as well. Output of HR services, professionalism of DC HR and depersonalization of HR services are individually based on three attributes and the corresponding sums of ratios are 1.08, 0.92 and 0.83. Client satisfaction has a sum of ratio of 0.66 which is divided to two attributes. Standardization of HR processes, efficiency and uniformity are each linked to one attribute and the strengths of these consequences, due to the ratios, are 0.42, 0.33 and 0.25 appropriately (see table 4.3).

Table 4.3: Strength of consequences (A-C)

Consequence	A-C links	Strength
Customer orientation	4	1.67
HR service customization	4	1.42
Output of HR services	3	1.08
Professionalism of DC HR	3	0.92
Depersonalization of HR services	3	0.83
Client satisfaction	2	0.66
Standardization of HR processes	1	0.42
Efficiency	1	0.33
Uniformity	1	0.25

By including the consequence-consequence relationships, which means that a consequence causes another consequence, the proportion of the strengths of the consequences differ. There are five consequences that result in four different consequences which lead to interrelationships between consequences. When summing up the ratios of attribute-consequence and consequence-consequence relationships, the strengths of the consequences HR service customization, client satisfaction, efficiency and uniformity change. Including the newly calculated linkages, HR service customization followed by client satisfaction are the strongest and most interlinked consequences (see table 4.4). Regarding the total HVM the strength of the diverse consequences indicates the importance of the consequence for the whole map. The four interlinked consequences have a special role as they can be seen as intermitters which are relevant to lead to certain values.

Table 4.4: Strength of consequences (A-C and C-C)

Consequences	A-C links	C-C links	Strgth A-C	Strgth C-C	Total links	Total Strgth
HR service customization	4	1	1.42	0.33	5	1.75
Client satisfaction	2	4	0.66	1.08	6	1.74
Customer orientation	4	-	1.67	-	4	1.67
Output of HR services	3	-	1.08	-	3	1.08
Professionalism of DC HR	3	-	0.92	-	3	0.92
Depersonalization of HR services	3	-	0.83	-	3	0.83
Efficiency	1	1	0.33	0.33	2	0.66
Uniformity	1	1	0.25	0.25	2	0.50
Standardization of HR processes	1	-	0.42	-	1	0.42

While summing up the ratios of the consequences leading to the five values, a ranking of the strengths of the values was made. The most dominant value within the HVM is growing

to one harmonized organization as the sum of all ratios leading to this value is 1.25 which is separated on the base of three different consequences. The second most dominant value is trust in DC HR with a sum of 1.08 of all ratios based on four different consequences. The value support of DC HR got a sum of ratio of 0.67 which was diffused to two consequences. The sum of the ratios leading to the fourth value customized use of DC HR services is 0.66 and was split into two consequences. The last presented value in the HVM is cost saving and got the ratio of 0.42 based on only one consequence (see table 4.5).

Table 4.5: Strength of values

Value	Strength	C-V links
Growing to one harmonized organization	1.25	3
Trust in DC HR	1.08	4
Support of DC HR	0.67	2
Customized use of DC HR services	0.66	2
Cost saving	0.42	1

The five values and the linkages to these values are described in the following in more detail to get a better understanding of the train of thoughts that led to the values. This insight is important to answer the research question and to give a clear overview of the underlying responses of the interviewees.

We will describe the values top down and begin with the strongest one.

4.2 Value: Growing to one harmonized organization

While describing the method that led to the most often resulted key value based on all interviews, the chronological way of building the HVM was followed. Beginning with the lowest level of the HVM, seven attributes form the basis on which the consequences and finally the value were built. The key attribute remote DC HR is the bundling concept for the availability of DC HR that covers the central position of DC HR and the centralization of expertise at one location. It was defined that this attribute causes the consequence standardization of HR processes. This is the key concept for one policy of Defense, systematic and universal working, secure of knowledge and that Defense speaks from one mouth.

Another relevant attribute in the HVM of the most mentioned value is the formalization of HR services. The covered ideas of this key attribute are that DC HR is perceived as the attendant of the legal status which controls the policy. DC HR does not execute all made decisions and there is desire for freedom in some HR situations. Based on this attribute, uniformity was stated as key consequence by the interviewees. Uniformity in this context

means unambiguousness of work, definite and consistent answers and the feeling of equal treatment.

The two above defined key consequences standardization of HR processes and uniformity are two of the three consequences that lead to the value growing to one harmonized organization. They are strong consequences as both have a ratio of 0.50 of resulting in the value.

The third, less strong, key consequence with a ratio of 0.25 of this HVM is client satisfaction which includes the ideas of satisfied customers and employees, client service relations, added value, created peace and raised work sphere within an organization. Client satisfaction is directly caused by two attributes and three consequences and indirectly related to three attributes and one consequence, so it is a complex and varied key consequence. One direct key attribute is called communication with DC HR which is an umbrella term for listening to customers, desired personal contact, understanding the desires of the customers, communication problems between DC HR and local HR, desire for interpretation of rules and policy, approachability of DC HR, more detailed and short term feedback and desire for rapports about the performance of DC HR.

The second direct related key attribute is HRM expertise in DC HR which covers the ideas of bundling of capacities, knowledge and expertise of people at DC HR and the sparring option for HR advisors. This attribute as well as the attribute communication with DC HR also cause the key consequence HR service customization. This consequence means support of customers, good collaboration between DC HR and local HR, the desire for DC HR as having the role of a service provider, updated information and good and quick answers.

HR service customization is caused by the key consequence professionalism of DC HR too. This consequence comprises the ideas of the professionalization of DC HR, reliability of DC HR, keep special expertise in house, feeling with the organization and that the basis is good funded. The consequence results from the key attributes HRM expertise in DC HR and quality of service provision, which were defined above and the attribute under constructing phase of DC HR. The last attribute includes statements as habituation phase due to culture change, customers still go to local HR with questions, unclearness about tasks of DC HR, attitude to learn and develop and large potential in DC HR.

Another key consequence that results in HR service customization and in client satisfaction is customer orientation. This consequence results from the mentioned attributes remote DC HR and quality of service provision as well as from the attribute IT acceptance. This key attribute covers thoughts such as IT dependence, more autonomy expected of customers, people soft helps sharing the knowledge, desire for better navigation in self service and a database of questions and answers.

The last not mentioned key consequence that leads to the consequence client satisfaction is the output of HR services which is raised by the attributes remote DC HR and quality of

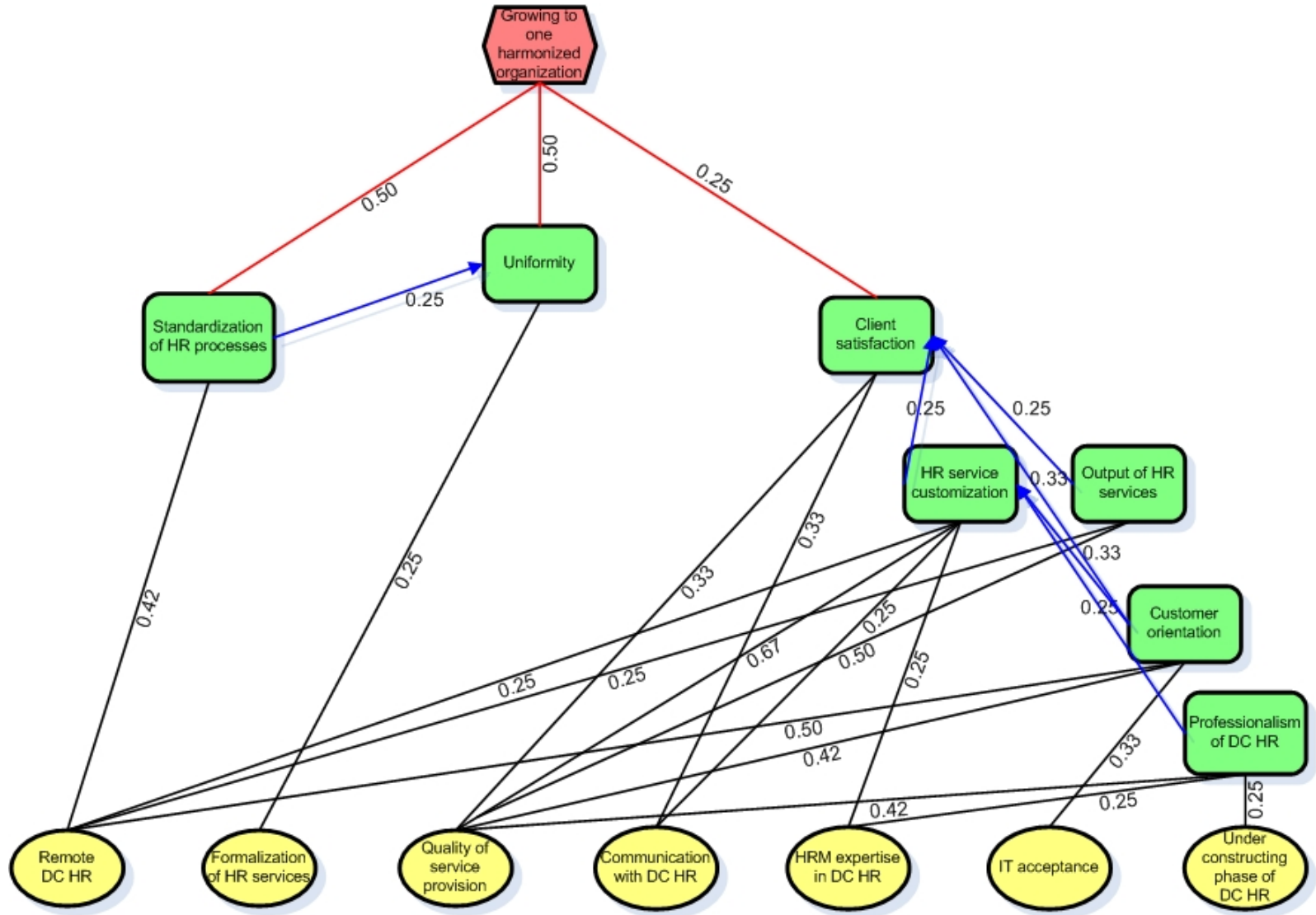
service provision.

Summarizing all concepts that are essential to reach the key value growing to one harmonized organization, are caused by two strong consequences called standardization of HR processes and uniformity, which are both based on one attribute. Additionally a third consequence called client satisfaction directly leads to the key value. This consequence is complexly constructed as it is caused by four consequences and six attributes.

Finally, the most often resulted key value based on all interviews which is growing to one organization or also identified as harmonization of HRM will be presented in more detail. The interviewees defined this value like Defense as being one big organization with Defense wide statements and conclusions. Unambiguousness of rules of Defense and equal treatment were also quotes categorized to this value. Two interviewees also stated to see trends about the organization's functioning and that management has advantages in directing the whole organization which were both grouped to this value.

A visual overview of the structure of the value growing to one harmonized organization, including all ratios which signify the strengths of concepts, is the HVM of the first value (see figure 4.2).

Figure 4.2: First value



4.3 Value: Trust in DC HR

The value that resulted the second most time based on all 12 interviews is trust in DC HR. This means that it is first important to create trust and then it is essential to really trust DC HR.

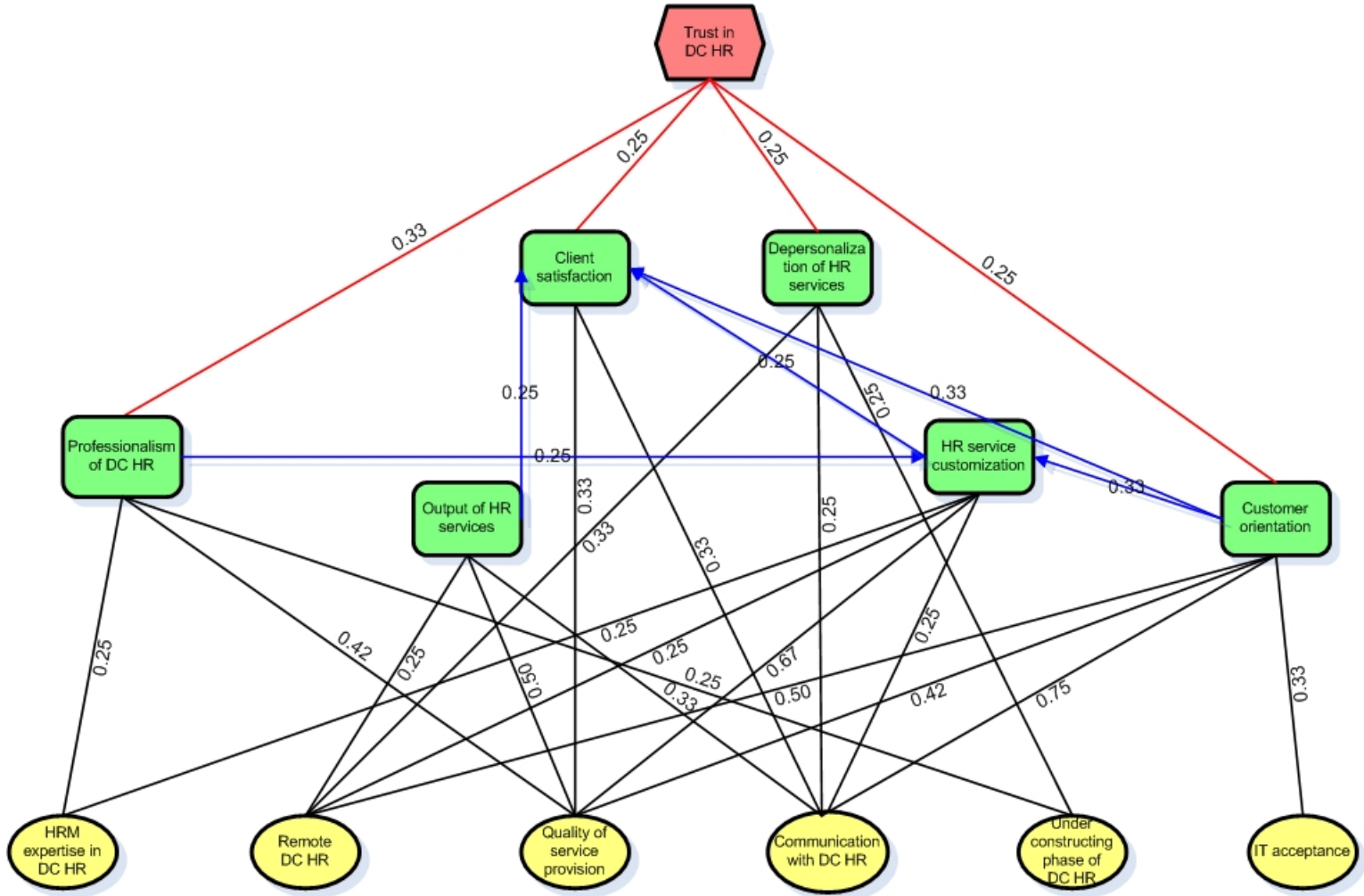
This value is directly caused by the four consequences professionalism of DC HR, client satisfaction, customer orientation and depersonalization of HR services. The strengths of the consequences resulting in the value have a ratio of 0.33 for professionalism of DC HR and ratios of 0.25 for the last three consequences.

The first three consequences and their depending attributes were described in connection to the first value above already. The constellation and the strength of the concepts, expressed by the ratios are exactly the same, as the attributes and interlinked consequences are dependent causers of the three ascertained key consequences, those concepts will not be defined in more detail again.

The fourth and not yet defined key consequence is depersonalization of HR services. This consequence is caused by the attributes remote DC HR, communication with DC HR and under constructing phase of DC HR which were also defined above. Depersonalization of HR services covers the ideas of less face to face contact, less felt distance, the desire for more personal and visible contact, insight in situations and context, anonymity and customer orientation.

An overview of the HVM including all relevant attributes and consequences leading to the value trust in DC HR, can be seen in figure 4.3 which visualizes the second value.

Figure 4.3: Second value



4.4 Value: Support of DC HR

The key value support of DC HR was found to be caused by the two consequences client satisfaction and HR service customization. Both key consequences and their dependent attributes were described before already. The strength of those two consequences that lead to support of DC HR differs in the way that the linkage between client satisfaction and the key value has a ratio of 0.25 and between HR service customization and the key value, the ratio amounts 0.42.

The HVM of the value support of DC HR can be found in figure 4.4.

4.5 Value: Customized use of DC HR services

The key value customized use of DC HR services covers the interviewees thoughts of the performance of DC HR, the efficiency of work and goal oriented HRM. The two key consequences HR service customization and customer orientation lead to this value with both a linkage ratio of 0.33.

The HVM of the value customized use of DC HR services can be found in figure 4.5.

4.6 Value: Cost saving

The key value cost savings contains the ideas of saving money and using that money for core activities or operational Defense tasks. This value is caused by the consequences efficiency with a linkage ratio of 0.42 and costs with a linkage ratio of 0.33. The consequence efficiency stands for automation, saving time, stop searching for an answer and that the organization should work as it is supposed to work. Efficiency is evoked by the attribute quality of service provision and by the consequence standardization of HR processes which were both described in more detail above.

The consequence costs covers the interviewees ideas about financial advantages of digital HR systems, low costs and more costs due to better technique that is needed. All of the six direct linkages that lead to the consequence costs are below the decided cut-off level at three as each of the linkages were made by one interviewee only. This means that those linkages are not relevant in our analysis, but due to the fact that the ratio between costs and cost saving is 0.33, the dependent concepts for this consequence were nevertheless included in this analysis. The weak relationships were indicated with a thin error in the HVM to make a distinction between the valid relationships.

The HVM of the value cost saving can be found in figure 4.6.

Figure 4.4: Third value

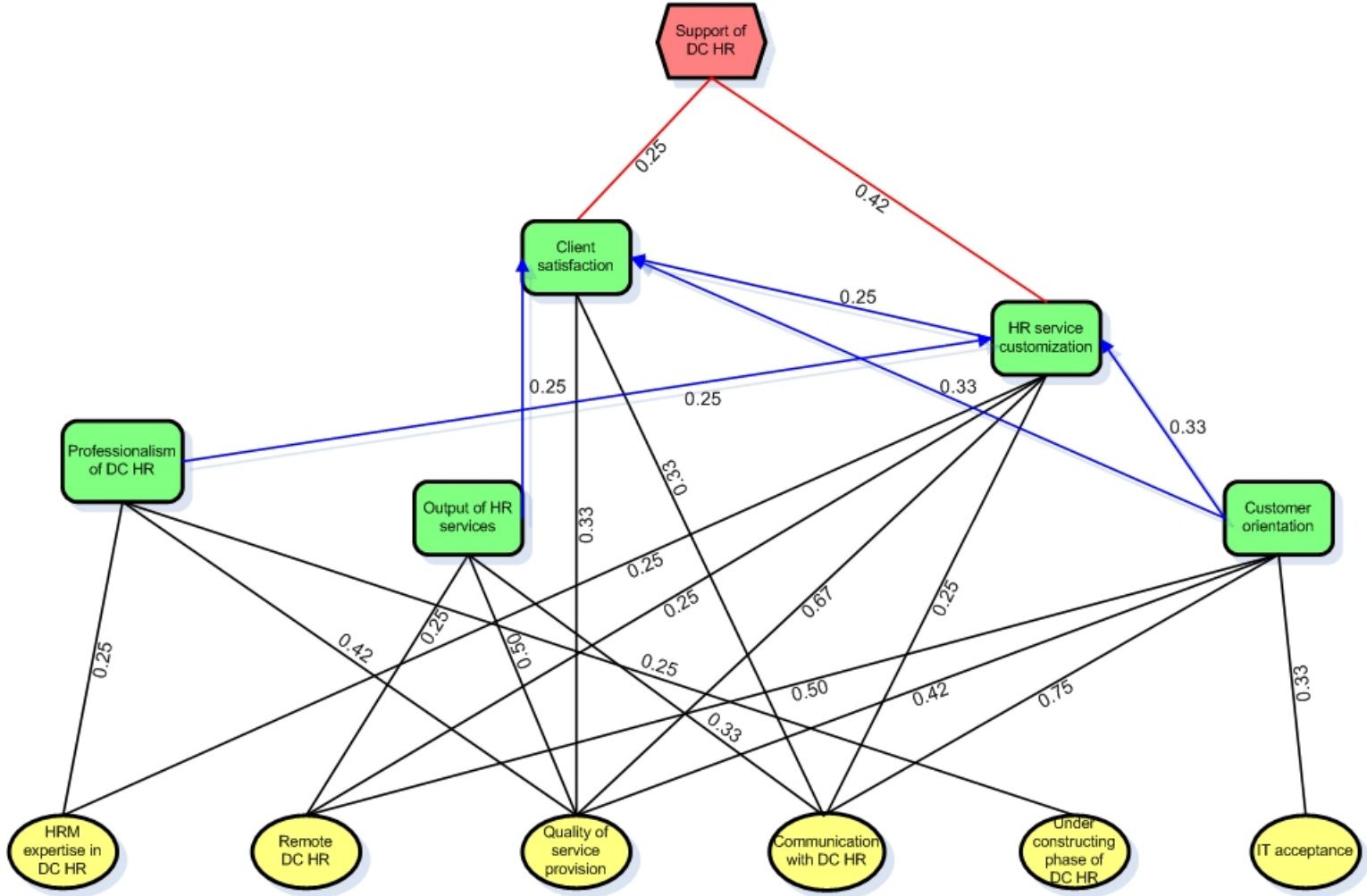


Figure 4.5: Fourth value

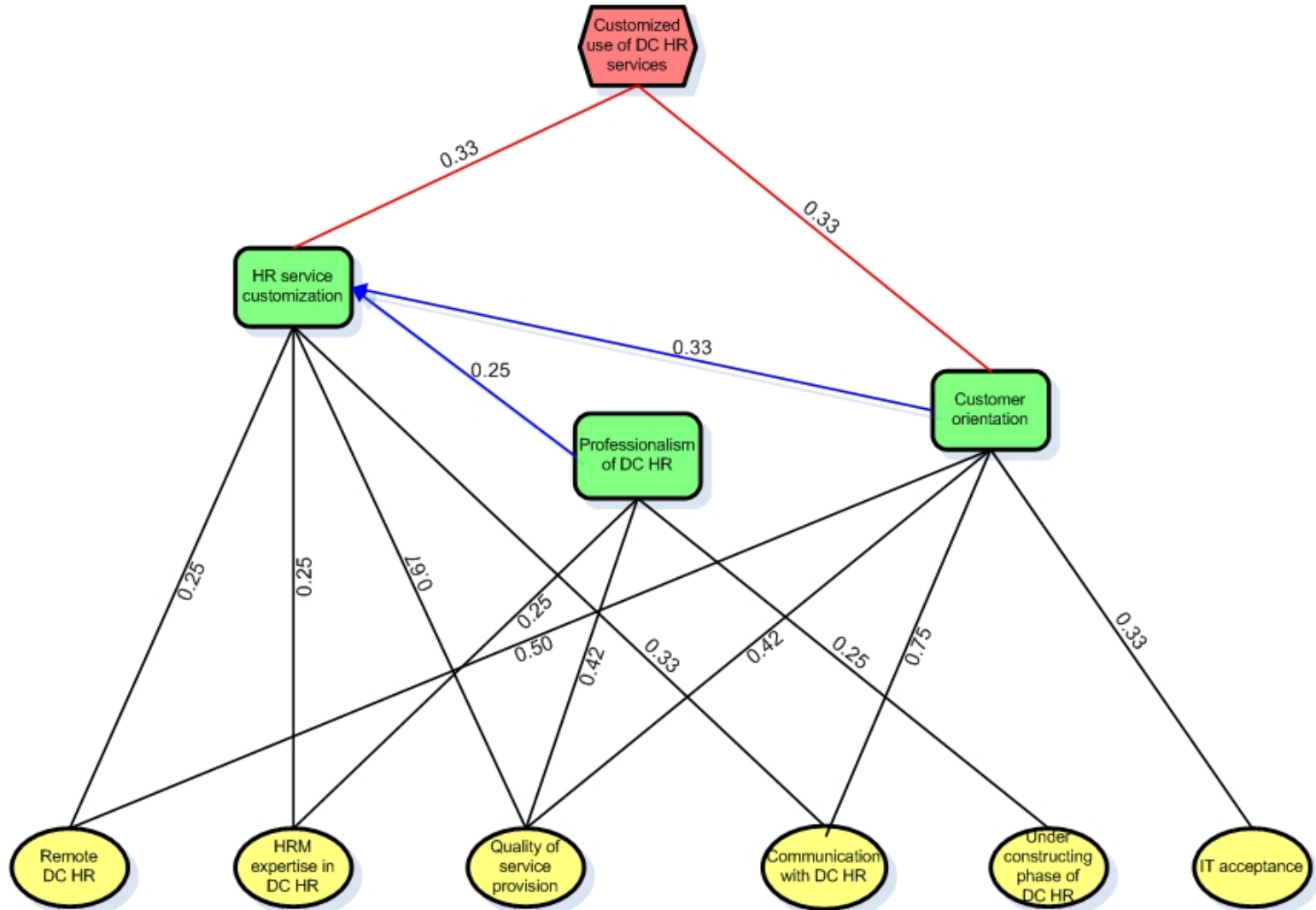
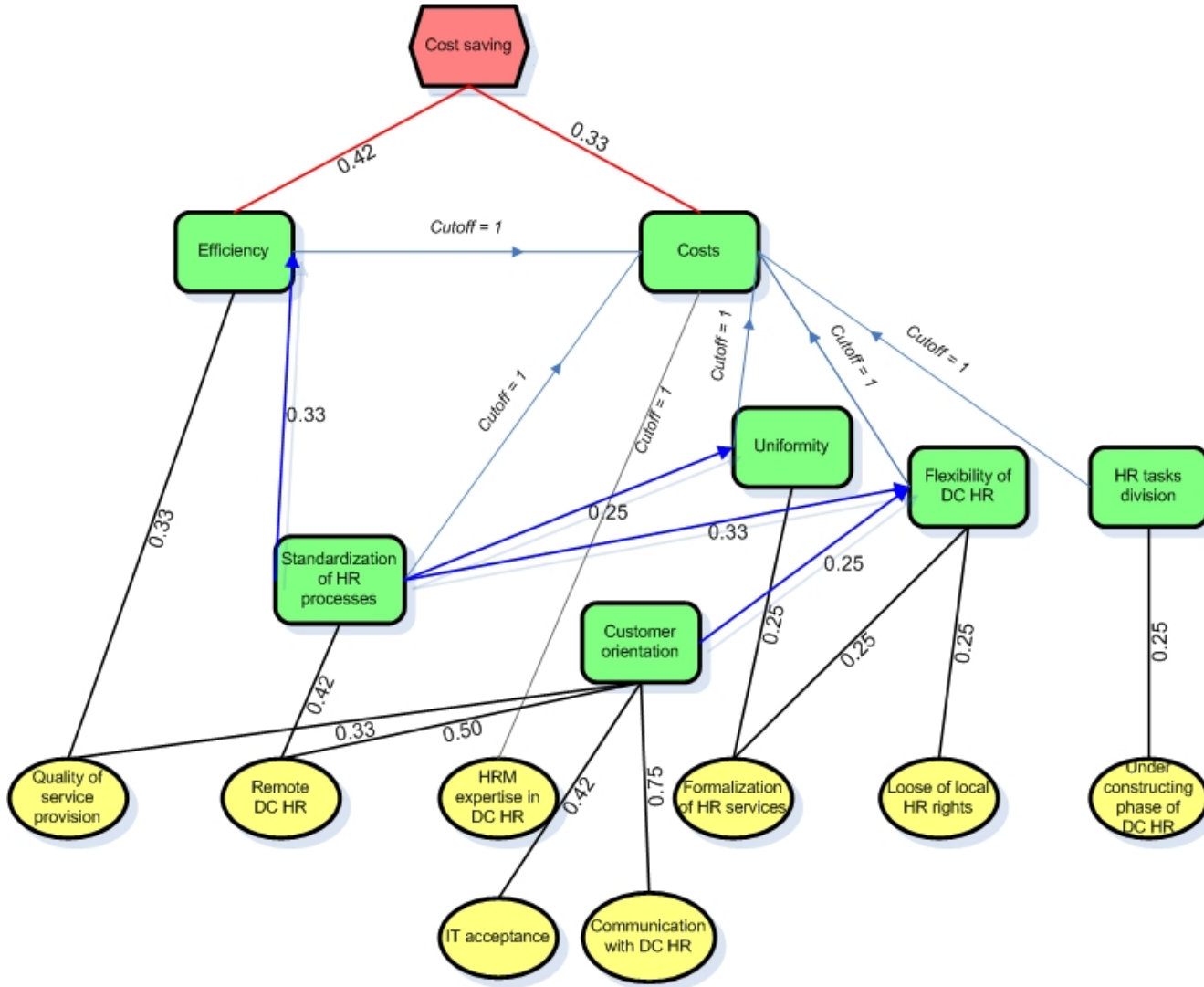


Figure 4.6: Fifth value



4.7 Review of Laddering Findings

Three of the five above defined key values (growing to one harmonized organization, trust in DC HR and support of DC HR) were caused by the same key consequence (client satisfaction) which again was related to four appertaining key consequences (HR service customization, customer orientation, output of HR services and professionalism of DC HR) and those were caused by six attributes (remote DC HR, quality of service provision, communication with DC HR, HRM expertise in DC HR, IT acceptance and under constructing phase of DC HR).

The ratios of the consequences resulting in client satisfaction are twice 0.25 and twice 0.33 and both attributes which directly result in customer satisfaction have the ratio 0.33 as well. Four of the five linkages from the attribute quality of service provision which result in key consequences are remarkable high and have ratios from 0.42 to 0.67.

This means that quality of service provision is a very strong and essential attribute in the complex construction of the consequence client satisfaction as well as the consequences HR service customization and customer orientation which are both caused by four different attributes.

HR service customization and customer orientation are the directly evoking consequences of the fourth value customized use of DC HR services which means that those two consequences are integrated in four of the five relevant values of this study.

It is obvious that the most often occurring concepts are of high importance in the several constructions and vice versa, the most important concepts are highly represented in the constructions. The causal connection of this finding is not specified, but both ways of causation make sense. Therefore, two propositions are relevant for the laddering technique:

P-1. The higher the relevance of a construct, the more often it is represented in the HVM

P-2. The more often a construct is represented in the HVM, the more relevant it is

The differences in the complexity of the five values is based on the complexity of the consequences and attributes and the resulting interrelations. It is obvious that the complexer the construction of a value, the stronger the value is regarding the causing linkages. The strongest value growing to one harmonized organization exists of 15 concepts whereas the weakest value cost saving exists of only four relevant concepts if the determined cut-off level at three is applied. The second, third and fourth value exist of appropriately 12, 11, and 9 concepts which lay in between of the two outside scores.

A feature of the more complex values is that these kinds of values can be seen as being

more easy to achieve. Due to the amount of linkages, a larger chance that the value can be reached, is created. However, dealing with a large amount of relationships requires coordination and knowledge about the causing concepts which would lead to difficulties in achieving and controlling a complex value.

To summarize, it is important to apprehend each concept that leads to another concept and finally affects a certain value. While reading or analyzing a cognitive map, it is important to consider that there are strong and weak relationships between concepts and more important and less important concepts. In this study the attributes communication with DC HR, quality of service provision and remote DC HR and the consequences HR service customization, customer satisfaction and customer orientation were the most important concepts related to the key values.

4.8 Extra Findings

The choice of the cut-off level at three realized the presentation of the most relevant findings with a good chosen degree on the focus on detail, but removed the train of thoughts of single interviewees. Within this part three extra findings are presented, which are below the chosen cut-off level, but which are nevertheless of high importance.

1. A concept that was removed due to mathematical reduction, is the key value focus on core activities which was one of the six presented key values in the key concept table (see table 6, page 29). Six key consequences resulted in the value, but those relationships were only mentioned twice or even once which was not sufficient for the determined cut-off level (see implication matrix, figure 5), and therefore this value was excluded from analysis. However, the value focus on core activities reached a score of eight direct causations in total, which means that eight concepts influence the key value, which leads to a rather broad causation of the value, manifested by less than three interviewees per causation. The fact that the key value focus on core activities was determined as a key value (step 3.1) and that the value is caused by various concepts, indicated that it is an interesting outcome of the interviews as well.
2. Another finding that was reduced due to mathematical reduction, but which is still very striking, is the perception of the controllability of DC HR. During interviews it appeared that interviewees perceived DC HR as being the controller of the policy that controls the work of the business units. *“Het DC HR dat eigenlijk de bewaker van de rechtspositie is”* (Int. 4), *“In dit soort gevallen vind ik het jammer dat DC HR deze bewakende rol heeft, want in sommige gevallen kan men het niet in het kader houden omdat soms specifieke oplossingen nodig zijn”* (Int. 9). Those findings are relevant to mention as they are

incoherent with the literature about Shared Service Centres. In literature the reverse pattern is described which means that the business units hold control over the work of DC HR and not vice versa. “A SSC is positioned closer to the customer and the customers do have a degree of ownership over the service delivery” (Jansen & Joha, 2006, p. 103). Even if only a few interviewees stated these perceptions, it is important to mention here because attention should be paid on this mismatch of the intention of the SSCs.

3. The last extra finding is striking to existing literature about shared services. HR SSC are supposed to act as a service provider (Farndale et al, 2009), however, DC HR is perceived by several interviewees as being just the executor of shared services. *“Het moet eigenlijk een dienstverlener zijn, maar dat is het nog niet. (...) Op het moment dat een medewerker van het DC HR een vraag krijgt en zich niet meer houdt aan het schema, maar verder denkt, en mee denkt, dan zit men in de dienstverlening. Dus een medewerker moet de context van de klant begrijpen en daarin meedenken”* (Int. 8). More proactivity of DC HR is desired that goes together with the perceived absent role as service provider.

5 Discussion

THE presentation of findings in the previous chapter enables to comment on the acquired findings with the theoretical framework as ulterior motive, while focussing on the research question about the customers' perceived values of HR Shared Services provided by the HR SSC. Comparing the findings to existing literature is important to classify the relevance of the findings while focussing on mismatches or conformancies.

5.1 Answering the research question

The research question can be answered rather straightforwardly, as five values were identified as being the customers' perceived values of HR Shared Services provided by an administrative HR SSC. Those five defined values of shared services were based on a complex process of analysis, described in the methodological chapter, and are the key findings which give a direct answer to the research question.

Within this research it is essential, however, that the way that led to those findings is regarded. The five determined values are not alone the answer on the research question as the underlying concepts like attributes and consequences form the basis for the values. To understand the values, which are the upperst layer of the means-end-chain model of associations, the subjacent layers are relevant, too. Within laddering techniques the relationships between the concept are of more fundamental impact than the concepts alone.

To enrich the answer to the research question, the whole scheme of cognitive mapping has to be considered. Regarding at the five single analyzed values should be done with a focus on the underlying concepts. The relationships between attributes and consequences that lead to values are the basis and the way to follow to reach a certain value.

5.1.1 Concept of Equifinality

The five defined values, but also the consequences that build the values, differ a lot in their complexity. Comparing the first value growing to one harmonized organization, which is caused by 14 constructs, with the fifth value cost saving, which is constructed by four relevant concepts, a great diversity can be seen. The complex constructing of the first value with 14

concepts can be referred to the concept of equifinality, which implies that different initial states can lead to one end state. The concept of equifinality accentuates that an end state, which can be compared to a value in the current research, can be reached by many different ways or chains, which can be compared to attribute- and consequence- interlinkages in the the current study.

In the findings part it was described that a high complexity or equifinality of a value can lead to an easy achievement of a value, as more opportunities are available to reach the value. However, the high complexity can also lead to difficulties in achieving a value, as coordination and control about the causing constructs are required.

An important aspect while regarding at the value creation is the content, and not only the amount of the constructs, that result in a value. The hierarchical value map enables to see the relations and the causations of a value, but the content of the constructs is disclosed to the concept of equifinality. But especially the content of the constructs has influence on the reachability of a value, as the constructs can differ in easiness or difficultness of achieving.

The most attributes and consequences are dominated by external circumstances like required resources, skills or competencies of people and are difficult to manipulate for customers of the services. To give an example, the attribute remote DC HR includes the availability of DC HR and the centralization of HR work, which are both related to the external situation. The attribute quality of service provision refers to the content, processes and answers given at DC HR and to the support of customers. These aspects can not be influenced by customers of shared services, but are in the hands of the developers of strategy and implementers of the shared services.

To conclude, whether a value is easy or difficult to achieve is not only related to the concept of equifinality, but also to the content of the constructs.

The hierarchical value map indicates, with help of which consequences, values can be achieved, but the priority in value creation is in the hands of third or external parties.

5.2 Using the laddering method

The Laddering method enabled to answer the research question of this study in an appropriate way. Due to the laddering method, the perceived values of administrative HR Shared Services were revealed, which indicated that value can be gained through a SSC and not just by the value gained of strategic consequences of implementing a SSC.

Based on theory, value creation in HRM is mostly formed by the strategic advantages of HR SSCs. The application of SSCs which supports the change in HR delivery, results in a greater focus on the business partner role and added value (Farndale et al, 2009). But this study revealed that an administrative HR SSC creates a value on its own, as it is indicated by

the five uncovered values.

It is shown that transactional work, performed by administrative HR SSCs, has use value, which is the subjective usefulness of HR shared services. By means of the Laddering technique five different values were identified as values of HR Shared Services.

Gaining the information about the values of HR shared services was possible due to the laddering technique, which enabled to get the reasons behind the answers given. It is the advantage of this study that values could be uncovered, because the laddering technique is more in-depth than other research tools which just ask about the opinion of shared services without probing, for example.

The laddering example (Figure 3.1) in the methods part, demonstrated a way of probing, which showed that the laddering technique reveals deeper levels of knowledge and finally identifies perceived values. Within this example, it can be seen that the definition of value of shared services is different in the beginning of an interview than in the end. Concerning the laddering technique and the way of revealing values, it is important that more and deeper information can be gained by the means of the attributes - consequences - values schemata, which is different in comparison to traditional interview techniques.

Finally, the laddering technique was an effective tool in identifying customers' perceived values about HR shared services and equally revealing the values of transactional SSCs.

5.3 Exploring five values

Comparing the results of the current research, which means the discovered values of shared services, with the announced motives of shared services based on literature, congruities but also differences can be stated.

First, the four principal and well-recognized drivers of HRM SSCs are cost savings, service quality improvement, organizational change and technology development (Reilly and Williams, 2003). Comparing these drivers with the perceived values of shared services from the interviews in this study, the concept cost savings is the only one that really seems to be the same in literature as well as in our research. Interesting to the idea of cost savings is that based on the analysis of the interviews, cost savings is not a very strong value with a strength of 0.42, however in literature cost saving is identified as a main driver of SSCs.

Service quality improvement which is also assumed to be a driver for SSCs has the most overlapping components with the defined value support of DC HR as this value is caused by the consequence HR service customization which again results on the attribute quality of service provision. So the value support of DC HR is only comparable with the driver service quality improvement while regarding the whole ladder of the value. Specifically this means that the consequence HR service customization is the element which is the most congruent with the

driver service quality improvement. The defined value support of DC HR which results from the consequence is one step further and the value that results from service quality improvement. Probing in the interview processes, which is a principle of the laddering technique, enabled to go one step further in the level of abstraction and to find a perceived value of the already mentioned concept service quality improvement.

The driver organizational change can be compared with the value growing to one harmonized organization based on the interviews. The difference between those two concepts is that the defined value is much more concrete than the driver which is a rather broad concept. This means that organizational change is required if the organization will grow to one harmonized organization. Based on this, it is concludable that the laddering technique enabled again to reach one higher level of abstraction, as the perceived value has been identified, which contains more concrete information than the term organizational change.

The last of the four principal drivers based on Reilly and Williams (2003) is technological development. Comparing this driver with the total map with a cut-off at level 3 based on the interviews, it matches the most with the attribute IT acceptance which includes the ideas of self service and people soft, which are technological developments as well. The attribute IT acceptance results in the consequence customer orientation, which is the direct causator of two values and two consequences. IT acceptance or technological development can be seen as important basis for several concepts and perceived values of shared services.

A comparison of the discovered values based on the interviews with the motives for applying HRM SSCs based on Jansen and Joha (2006) (see table 2.1), led to an interesting assumption.

To reflect from the theoretical part of this research, four groups of motives for applying SSCs were identified: Strategic and organizational motives, political motives, technical motives and economic motives (Jansen and Joha, 2006). The explored values of the interviews and their underlying constructs can be categorized in these groups, but it is remarkable that the defined values in the current research fit the most to the group of strategic and organizational motives. Growing to one harmonized organization and support of DC HR can be classified to this group, as well as the value focus on core activities, which was removed from further analysis due to mathematical reduction.

The value cost saving can be related to the economic motives and customized use of DC HR can be related to technical motives due to the IT acceptance attribute included in this value. The value trust in DC HR can be subscribed to the political motives as a feature of political motives is to enhance credibility which is a basis for trust in DC HR.

Based on this categorization of the discovered values into the different kind of groups, the political, technical and economic motives have less similarities with our values. The interviewees' function, background or position within the firm can be an explanation that the

most values are covered by strategic and organizational motives instead of the other three groups of motives.

5.3.1 Goals of administrative HR SSCs

Above it is discussed whether the revealed values are in agreement with the motives of shared services defined in literature. But still the question remains, whether the values identified in this case study are in accordance with the desired goals of an administrative HR SSC. It is supposable that goals of an HR SSC are in the same line as the motives for shared services, as an HR SSC is the deliverer of shared services. This assumption was confirmed, however, less goals than motives were identified. The two main goals of an administrative HR SSC are increasing efficiency and quality improvement. Achieving these goals is linked to an optimization and standardization of the HR organization and HR processes due to the use of self services, cost saving, concentration of HR execution which leads to a minimization of decentralized HR execution and the centralization of the HRM staff.

Comparing the two main goals efficiency and quality improvements with the results of the current case study, it is obvious that no defined value matches these two goals. Within the case study, efficiency was identified as a consequence that leads to cost saving, whereas in the description of the goals of administrative HR SSCs efficiency was defined as a main goal. The relationship between different goals and values concerning efficiency signifies that the laddering technique revealed a deeper level of knowledge. The value cost saving is caused by the consequence efficiency and includes thoughts as spending money on operational tasks or focus on core activities of Defense, which is a step further in thinking than just the idea of efficiency.

The second main goal of administrative HR SSCs is quality improvement, which can be compared to the attribute quality of service provision in the case study based on the Laddering technique. The attribute quality of service provision leads to five consequences which again cause five values. While comparing the goal and the attribute with the same meaning, it is obvious that goal quality improvement is the final result, whereas the attribute quality of service provision is just the basis of reasoning and causes many concepts.

Especially the last described comparison between concepts is an evidence that the Laddering technique is successful in revealing underlying causations and ways of thoughts. Due to the deep asking technique and probing elements the identified goals of administrative HR SSCs can be elaborated and finally result in five different values.

5.4 Context of the case study

Answering the research question and regarding the way of reasoning which resulted in the five values, should be done while considering the context of the case study.

In general the study was based on the values of shared services, but the context of the case study should be made more explicit here.

First, the case study focusses on an HR transactional SSC instead on an HR transformational SSC. The defined values and cognitive maps are related to administrative HR SSCs as the research was based on the characteristics of DC HR. It was identified by means of the Laddering technique that administrative HR SSCs have value on their own, which is enriching to the value creation of SSC by means of strategic advantages as organizational task transformations.

Secondly, the case study is based on the Ministry of Defense which is part of the public sector. Thus the findings are related to organizations in the public sector, which implies that the values of an administrative HR SSC of an organization in the private sector might be different. It is assumable that the order of the values of shared services might differ between the public and private sector, as the organization strategy or the vision of an organization in one of the two sectors might be different. It is imaginable that the cost-saving value in a profit-driven or commercial organization, is a stronger value than in the case study, which is a government institution and thus is related to the public sector.

The defined five values were based on a cut-off level calculation which was described in the methodological chapter. The total cognitive map presents the summarized way of reasonings including the most often stated values of all 12 interviewees. However, variations and differences between the individual cognitive maps of interviewees exist. The mentioned values in the interviews range from two to five different values.

One explanation for the variances of cognitive maps is that people at different Business Units may have diverse viewpoints about the shared services. It is obvious that the cognitive maps of the interviewees from the bestuurstaff resulted in four and five values, which is a rather high score on a range from two to five. As the bestuurstaff is the policy making part of the Ministry of Defense, it is assumable that the interviewees got another input about shared services than interviewees from the operational or the supportive business units.

Another factor that may cause differences in individual cognitive maps is the different skill level of interviewees. The functions of the interviewees varied about POC, Demand Manager, Staff member and HR adviser and can also result in different viewpoints about shared services, which is related to the interviewees' backgrounds.

To summarize, the defined cognitive maps and values concerning shared services are related to transactional HR shared services in the public sector, especially in the Government part, and are based on interviewees with diverse backgrounds. For shared services that do not

belong to the described categories, the defined values can differ, or the range of the values can differ, but the values can as well be the same as defined in the case study.

6 Conclusion

THE one broad research question, on which the case study was conducted, led to a variety of interesting findings. The last chapter aims to present the most striking and concluding findings in order to emphasize the relevance of the current study.

6.1 Answering the research question

To answer the research question “*What are customers’ perceived values of Human Resource Shared Services provided by an Human Resource Shared Service Center?*” five values were uncovered. The five perceived values are listed in a range, beginning with the strongest value:

1. Growing to one harmonized organization
2. Trust in DC HR
3. Support of DC HR
4. Customized use of DC HR
5. Cost saving

Comparing the five values to the motives of shared services, which were defined in previous research, only the fifth value cost saving matches the motives.

However, while regarding at the values, the manner and the way of reasoning, which resulted into the values, is important to consider, too. Attributes and consequences and the relationships between the three constructs are essential in understanding the revealed values. It is obvious that some defined underlying constructs in the current research are comparable with end states or motives for shared services in previous literature. The most striking example is the attribute quality of service provision which is contrastable with the motive service quality improvement. This finding indicates that the laddering technique succeeded in revealing deeper levels of knowledge and with the additional information, extra value for shared services is created.

The mentioned attribute quality of service provision is also one of the most important attributes which are interrelated in the construction of the values. The three most important attributes are:

- Communication with DC HR
- Quality of service provision
- Remote DC HR

The most important consequences that resulted in the five values are:

- HR service customization
- Customer satisfaction
- Customer orientation.

The hierarchical value map (Figure 4.1) is the end product of the laddering technique and provides an overview of the interlinkages of all concepts.

6.2 Implications for Science

The current research, with the goal to define the values of shared services, succeeded as five values were uncovered. The findings and the used research method are relevant outcomes in different research areas and provide ideas and implications for further research.

Usage of the laddering technique

The research question was answered by the means of the Laddering technique. In the theoretical part of this research it was stated that the laddering technique is a rarely used method in organizational research and in business oriented research. However, this research presented the strength and the advantages of the Laddering technique in the field of Human Resource Management. By means of the laddering technique it was revealed that an administrative HR SSC has value on its own and that HR SSCs are not just the tool in providing strategic and organizational transformations that create value.

Based on this finding, in the context of future research with the goal to understand peoples' argumentations and in researches with the desire to uncover peoples' way of reasoning, the use of the Laddering technique is recommended. However, it has to be considered that the analysis of Laddering data is a labour-intensive task. But, the profit that can be gained by using the Laddering technique in comparison to traditional interview techniques is rewarding.

Customers' perceptions about shared services

Due to the current study, research about SSCs is enriched in the way that perceptions of customers were identified. The view of customers on shared services provides a new perspective in shared service research, as customers' values were not focus of interest in previous studies about shared services.

While defining the values of customers about shared services, differences were discovered in what SSCs are designed to be, including the motives for shared services, and how SSCs are perceived by customers.

Further research is needed with the aim to discover in which way the differences between customer perceptions and intentions of SSCs can be reduced. While looking for solutions about minimizing the discrepancies, the focus should be hold on the customers' as well as on the organizations' interests.

Basis for the creation of a measurement tool

To elucidate, the five defined values and the underlying attributes and consequences in the current study are constructs that customers perceive as important. The values do not indicate whether the customers perceive the concepts as either positive or negative or as sufficient or insufficient. The cognitive maps have to be read with in mind the idea that the perceived values are the most important aspects and importancies of customers about the shared serviced provided by the HR SSC.

In further research these values or focus points can be used as a measurement scale for a value judgment about delivered shared services of a SSC. Within this proposed value measure one could think about uncovering points of improvements or possible changes in processes for example. However, before being able to measure the actual value judgment of shared services, it is necessary to know what and exactly which aspects have to be measured. The current research about values of shared services provides these measurement scales, as the five perceived values and the underlying constructs are regarded as the relevancies of customers about shared services.

6.3 Implications for practice

To reach and create the five determined values, the way which build the attribute and consequence interlinkages should be followed. The required attributes and consequences need to be available and should be provided if necessary to reach a certain value.

While focussing on the three most important attributes and the three most important consequences, that are needed in the value creation, the following recommendations are advisable:

Table 6.1: Practical recommendations

Findings	Recommendations
Communication with DC HR	<ul style="list-style-type: none">• Provide feedback and information about processes and decisions• Listen to customers• Focus on a proactive working style• Personal contact / More phone contact instead of email
Quality of service provision	<ul style="list-style-type: none">• Offer correct, consistent, quick and on time answers and services• Friendly DC HR employees• Provide customer oriented problem solving• Provide accessible and easy to understand information
Remote DC HR	<ul style="list-style-type: none">• Increase availability and approachability of DC HR• Improve approachability for low ranged military and military on emission

Findings	Recommendations
HR service customization	<ul style="list-style-type: none"> • Fulfill as much as possible attributes that lead to HR service customization • Focus on a proactive working style • Provide clear agreements on services • Focus on good customer relations • Provide extra support during habituation phases • Focus on service providing instead of only on execution
Customer satisfaction	<ul style="list-style-type: none"> • Fulfill as much as possible attributes that lead to customer satisfaction • Try to think about processes from a customers' perspective • Have also a look at external theories that raise satisfaction (for example: intrinsic vs. extrinsic)
Customer orientation	<ul style="list-style-type: none"> • Fulfill as much as possible attributes that lead to customer orientation • Improve communication • Provide clearance about services and tasks • Raise quality • Focus on a proactive working style

6.3.1 Practical recommendations based on single interviewees

Provide rapports about work done and questions answered

Give more insight in processes and work of DC HR to see whether work that is supposed to be done is really done: If it seems that work is done which is not supposed to be done, capacities or processes have to be changed.

Focus also on whether the questions are answered that are really supposed to be answered at DC HR. An answer damping should be created for questions that are not supposed to be answered by DC HR.

Service provider

DC HR should take the role as service provider instead of the role as executor. While focussing on service providing it is expected that the communication as well as the relationship between DC HR and Business Units will change in a positive way and that DC HR focusses on a proactive working style.

Create trust

The value trust was perceived as an essential construct by several interviewees. It is assumable that trust is more important for Ministry of Defense than for a lot of other organizations. Trust can be perceived as the basis, and the basis should be good organized. Based on the HVM can trust can be created via professionalism, satisfaction, customer orientation and personalization and thus these consequences and the underlying attributes have to be established.

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Appendix

A: Invitation email

Email for managers to invite them to participate in the research

Geachte ...,

In het kader van een onderzoek naar HR Shared Service Centres, uitgevoerd door de Universiteit Twente en gesteund door het DC HR te Enschede en de HRM Academy van Defensie te Breda, doen wij onderzoek naar de diensten die verleend worden door het Diensten Centrum Human Resources (DC HR). Het onderzoek richt zich mede op de impact op de bedrijfsonderdelen die de diensten afnemen van het HR Shared Service Centre.

U, als vertegenwoordiger van de afnemer van deze diensten, bent daarom een essentiële bron van informatie voor dit onderzoek. Om deze reden verzoeken wij u aan dit onderzoek deel te nemen. Wij zouden graag een interview met u, als vertegenwoordiger van de afnemer van de diensten, willen houden om een beeld te vormen van de impact van DC HR en de diensten die worden aangeboden op uw organisatieonderdeel. Hierbij gaat het dus niet om het afvragen van kennis, of om goede of slechte antwoorden, maar puur om uw ervaringen en visie. Wij vragen 1 tot maximaal 1,5 uur van uw tijd.

Door het geven van uw mening en kijk op het DC HR en de diensten die het aanbiedt, levert u een relevante bijdrage aan het onderzoek naar de impact van HR Shared Services. Tevens draagt u bij aan het inzichtelijk maken van de sterkten en zwakten van de gekozen oplossingen en de toepassing ervan, in relatie tot uw behoeften.

Wij hopen dat u uw ervaringen en visie met ons wilt delen. Binnenkort zullen wij contact opnemen voor het maken van een afspraak.

Met vriendelijke groet,

Sara Hammami



Marco Maatman



Bij vragen kunt u contact opnemen met:

s.hammami@student.utwente.nl of m.maatman@utwente.nl

UNIVERSITY OF TWENTE.

B: Interview protocol

Interview protocol which refers to DC HR and the provided services

Korte presentatie over het onderzoek:

- Onderzoekskader richt zich op HR Shared Service Centres
- Wij kijken naar de diensten die verleend worden door het Diensten Centrum Human Resources (DC HR)
- Onderzoek wordt uitgevoerd door de Universiteit Twente en gesteund door het DC HR te Enschede en de HRM Academy van Defensie te Breda

Interview is opgedeeld in twee delen

- Altijd de achtergedachte dat u alle vragen beantwoordt als vertegenwoordiger van de afnemers van de diensten van het DC HR voor uw organisatieonderdeel
1. Beginnen met het DC HR zelf
 2. Diensten van het DC HR
 - Niet een vast gestructureerd interview (geen vragen catalogoog) VOORBEELDEN
 - Tijd ca 1,5 uur

Inhoud van het interview

- Uw waarnemingen, begrijpen op welke manier u als vertegenwoordiger van de afnemers van de diensten voor uw organisatieonderdeel het DC HR en de verleende diensten ziet
- Geen correcte of verkeerde antwoorden
- Veel voorbeelden

Manier van interviewen

- Techniek waarbij continue nagevraagd wordt waarom u bepaalde dingen waarneemt of zegt (misschien irritant)
- Samen antwoord keten construeren met achterliggende gedachte naar het waarom
- Audi-recorded
- Anoniem
- Codificatie in transcripten en analyse

-
- Transcripte worden voor verificatie naar u gestuurd
 - Vragen of opmerkingen?
 - Commentaar op het interview zelf?

Kunt u als vertegenwoordiger van de afnemer van de diensten van het DC HR uw relatie tot het **DC HR** beschrijven?

Wat vindt u van het DC HR als vertegenwoordiger van de afnemer van de diensten van het DC HR?

Wat vindt u belangrijk dat het DCHR heeft of doet?

Maak de volgende zinnen compleet:
Het DC HR

- (1) is...
- [(2) heeft ...]
- (3) draagt bij ...
- (4) levert op ...
- (5) betekent voor mijn organisatie onderdeel...

Wat is uw relatie tot de diensten van het DC HR als vertegenwoordiger van de afnemers van de **diensten**?

Waarom neemt u deze diensten in aanspraak?

Wat vindt u als vertegenwoordiger van de afnemer van de diensten van de diensten van het DC HR?

Wat vindt u belangrijk omgaande de diensten van het DC HR?

Maak de volgende zinnen compleet:
De diensten die het DC HR levert

- (1) zijn...
- [(2) houden in dat ...]
- (3) bieden ...
- (4) resulteren ...
- (5) betekenen voor mijn organisatie onderdeel...

Probing DC HR

Waarneming van het DC HR hangt af van:

- Wat vindt u van de **bereikbaarheid** van het DC HR?
- Wat vindt u van de **wachttijd** gerelateerd aan het contact opnemen met het DC HR?
- Wat hebt u voor een indruk over de **atmosfeer** in het DC HR?

Probing services

Waarneming van de diensten hangt af van:

Proces kwaliteit en uitkomst kwaliteit:

- Wat vindt u van de **positie /houding** van de medewerkers van het DC HR?
(vriendelijkheid, bereidheid om te helpen, problemen en wensen begrijpen)
- Wat vindt u van het **gedrag** van de medewerkers van het DC HR?
(erop vertrouwen dat geholpen wordt, snel reageren, problemen en wensen begrijpen)
- Wat vindt u van de **deskundigheid** van de medewerkers van het DC HR?
(Ze weten wat zij moeten doen, kunnen vragen snel beantwoorden, begrijpen dat hun kennis belangrijk is voor mij)
- Wat vindt u van de **wachttijd** totdat de door uw gewenste services verleend worden?
- Wat vindt u van de **bereikbaarheid** van de diensten van het DC HR?
(Toegankelijkheid, makkelijkheid om services te krijgen)
- Wat vindt u van de **effectiviteit** van de verleende diensten?
(tevredenheid met diensten, goede of slechte ervaringen, nuttig of onnuttig)

Algemene vragen in laddering:

Altijd de achtergedachte dat het om u als vertegenwoordiger van de afnemers van de diensten van het DC HR gaat.

➔ Refereer de vraag altijd naar het laatste antwoord die gegeven werd!

- Waarom doet u dit? Wat gebeurt er als u dit niet zou doen?
- Wat denkt u wat de redenen zijn voor deze tevredenheid / ontevredenheid?
- Hoe belangrijk ervaart u deze redenen?
- Wilt u deze redenen sorteren beginnend met de belangrijkste factor?
- Neem de eerste twee redenen en ga door: Waarom zijn zij belangrijk?
- Wat is de consequentie van dit gedrag voor het bedrijf?
- Wat is de einduitkomst van dit gedrag voor het bedrijf?
- Wat bedoelt u precies?
- Kunt u **voorbeelden** geven?

Positief

- Waarom is dat belangrijk voor u?
- Wat heft u eraan?
- Waarom wilt u dit?
- Wat gebeurt als resultaat daarvan?
- Wat voelt u daarbij?

Negatief

- Waarom ervaart u dit als negatief?
- Op welke manier stoort dat wat u aan het doen bent?
- Wat is daaraan niet goed?

C: Key concepts tables with definitions - step 3.1 (table 3)

C 1: Attributes

Attributes												
Key Concepts												
Int1	Int2	Int3	Int4	Int5	Int6	Int7	Int8	Int9	Int10	Int11	Int12	Key concepts
Loose of HR responsibilities (local)												Loose of local HR rights
Loose of HR power (local)												
Loose of HR independence (local)								DC HR controls the policy	DC HR is a controller of universality and ambiguousness*		Secure the consistency of policy*	
								Local HR policy offices				
Central position of DC HR	Centralization		Centralization of HR	Centralization of HR work	Centralization on a bundled location	Remote DC HR		Centralization	Centralization at one location	Centralization	Centralization of expertise at one location	Remote DC HR
Remote DC HR			Remote DC HR	Remote DC HR	Remote DC HR	Remote DC HR		Remote DC HR				
		Availability of DC HR	Low availability of DC HR	Availability of DC HR via phone		Low availability of DC HR	Availability of DC HR	Availability of DC HR for low ranged military on ships	Availability	Approachability of DC HR		
Bundling of capacities		Knowledge and expertise of people at DC HR	Expertise of DC HR		Bundling of knowledge and expertise		Knowledge of DC HR employees	Knowledge and experienced employees at DC HR				HRM expertise in DC HR
	Complexity of shared services											

Attributes
Key Concepts

				Sparring option for HR advisors							Sparring is possible for HR	
				Developing knowledge of policies				Knowledge about the organizatio n		Desire for interpretatio n of rules and policy*	Explanations of answers given	
Budget			Low Budget for HR									Budget
Finance problems												
Desire for exceptions in local HR												Formalization of HR services
DC HR doesn't execute all decisions		Dependenc y of DC HR on rules and laws	DC HR does not execute all made decisions									
Desire for freedom in some HR situations												
DC HR is stuck with rules	Strict agreements in HR services	DC HR works with general rules	DC HR is the attendant of the legal status		Defence is organized by procedures and rules			DC HR controls the policy	DC HR is a controller of universality and ambiguousne ss*		Flexibility in policy maintenance Secure the consistency of policy*	
Desire for friendliness	Friendlines s of services	DC HR is customer orientated					Friendliness of DC HR employees				Friendliness of DC Hr employees	Quality of service provision

Attributes
Key Concepts

Desire for correct answers	Correct answers	Correct answers		Giving correct and sufficient answers	Desire for no temporary employees at DC HR because of insufficient knowledge					Desire for correct answers		
Desire for care of work					Ambition to give consistent answers							
Desire for quick answers	On time services	Answers and services on time		Desire for answers and processes on time	On time services are desired	Give answers within agreed 5 days	Fast processes	Quick answers and processes desired		Desire for quick answers	Agreements of deadlines have priority	
Desire for speed of services		Make quick agreements	Quick processes			Fast processes and answers					Quick processes	
Good scope of services	Good content of HR services					Good scope of services but should do more tasks						
	Reliability of HR services						Different people give different answers				HR welfare is the basis	
	Listening to customers	Achieving agreements about services	Respect of made agreements					Alert for critics and improvements	Customer orientated problem solving			

Attributes
Key Concepts

		Customized work			DC HR is executive and makes no decisions				Desire for accessible and easy to use and understand information	Desire for interpretation of rules and policy*	Understanding of customers	
				DC HR is an executor	DC HR should consider that they offer services	DC HR is seen as executive part	DC HR is executive part	DC HR acts as an executor	Service providing	DC HR is seen as an executor	Support of customers	
					DC HR should look for solutions and mistakes they made		Bad performance of services and processes					
IT dependence											More autonomy expected of customers	IT acceptance
People soft		People soft helps sharing knowledge		People Soft								
	Desire for better navigation in self service	Problems with navigation in people soft					Improve self service		Desire for accessible and easy to use and understand information		Create call damping demand	
	Attention for less skilled PC employees							Availability of DC HR for low ranged military on ships	PeopleSoft and self service are not available for everybody			

Attributes
Key Concepts

		Not all IT systems are integrated							Differences between computer programs and real world			
			DC HR has a question and answer database								Database of questions and answers	
	Large potential in DC HR							Growing expertise at DC HR		Desire for publicity*		Under constructing phase of DC HR
		DC HR is in developing stage	DC HR is in reorganization process	DC HR in developing phase								
				Attitude to learn and develop								
				Change of roles and tasks within DC HR	Unclearness about tasks of DC HR				Office career planning at local HR			
					Local HR controls work of DC HR							
					Questions and problems are still directed to local HR	Customers still go to local HR with questions					Services of DC HR are not calculable in advance	
Old HR culture	Old HR culture					Culture change within HR		Habituation phase	Culture change		Habituation phase due to culture change	

Attributes
Key Concepts

											Important that DC HR is part of Defence: Inhouse	
			DC HR could do more tasks	DC HR should improve actual tasks		Good scope of services but should do more tasks				Fine tuning of processes and services	Focus on tasks they have already	Scope of HR services
Communication as a condition	More interaction is desired	Understanding the desires of customers							Keep personal contact Desire for more personal involvement	Desire for publicity*	Understanding of customers	Communication with DC HR
	Listening to customers				People at DC HR do good work and are motivated	One way made decisions	One way directed decisions		Desire for accessible and easy to use and understand information		More communication via telephone desired	
	Personal contact is desired				Phone and email is not sufficient communication		F2F contact is desired		Loose of F2F contact		Desire for more communication	
	Ask further/requesting								Proactivity is desired	Desire for interpretation of rules and policy	Explanations of answers given	
			Communication problems between DC HR and local HR		Communication processes take too much time					Better contact between local HR and DC HR desired		

Attributes											
Key Concepts											
				Sparring option for HR advisors					Approachabil ity	Approachab ility of DC HR	Proactivity desired
				Desire for feedback		More detailed and short term feedback			Feedback with argumentatio n		Give feedback about the process of cases
				Rapports about performanc e of DC HR						Desire for information about questions related to DC HR	

C 2: Consequences

Consequences

Key Concepts

Int1	Int2	Int3	Int4	Int5	Int6	Int7	Int8	Int9	Int10	Int11	Int12	Key concepts
Time saving for local HR					Time wins for HR advisors						Completion for local HR	Time saving for local HR
	Local HR can focus on initial tasks			Focus on initial tasks in local HR							Focus on initial tasks	
Local HR capacity problem	Less workload on local HR		Capacity problems at local HR		No capacity at local HR to focus on problems			No capacity for questions at local HR			No capacity at local HR to answer questions	Local HR capacity problem
			Local HR workload is more for less people		DC HR send people to local HR							
					DC HR should be responsible for own mistakes							
Support for customers	Support of customers		Involvement in the work field of DCHR		Be more customer orientated	Comprehension for each other	Customer orientation*	Support		Help each other and solve problems	Create a synergy between local HR and DC HR	HR Service customization
DC HR is a partner in HRM	Good collaboration between DC HR and local HR	Make clear agreements on services	Desire for more customer orientation		Good cooperation between DC HR and local HR	More interaction is desired		Customer has to feel helped		Good relation with customers	Give support and help during habituation phase*	
						Desire for DC HR as having the role of service provider	Desire for DC HR as a service provider			More service and customer orientation	Providing a service	

Consequences

Key Concepts

Local leadership improvement												
	Updated information	DC HR gives relevant information							Good and quick answers			
Client satisfaction	Satisfaction of employees					Satisfied customers	Satisfied customers		Satisfaction		Satisfied customers	Client satisfaction
Client service relations											Raises work sphere within an organization	
						Frustration and irritation of customers	Added value		Create peace			
High quality	HR quality control	DC HR improves to raise quality							High quality	Quality	Quality of DC HR is evaluated based on reports	Output of HR services
	Quality	Quality									Striving for perfection of the tasks	
											The less calls, the better the quality	
Professional sub company		Professionalization of DC HR		Professionalization of DC HR				Professionalization of DC HR	The basis is good funded		Feeling with the organization	Professionalism of DC HR
		Interpretations that DC HR does not perform well	Reliability of DC HR		Lack of insight in situation by DC HR	Reliability of DC HR		Keep special expertise in house				

Consequences

Key Concepts

Low costs		Financial advantages of digital HR system						More costs due to better technique that is needed Administration offices on ships				Costs
Less F2F contact	Less felt distance		Loose of F2F contact		Personal contact is desired					Be more visible for customers	Empathy	Depersonalization of HR services
				Anonymity	Loose of warmth	Feeling and insight in situations	Insight in situations and context			Create a warm relation		
					Displacing into the customer				Feeling of dishonesty with self-service*			
					Be more customer orientated		Customer orientation*					
It is not my job feeling												Dependence on DC HR
Dependence on DC HR		Defence is depended on DC HR	Dependence on DC HR		No influence on performance of DC HR	Dependence of DC HR						
			Loose influence of agreements and decisions	Shift of responsibilities	Shift of responsibility to DC HR	Shift of responsibilities Loose of power, control and influence at local HR						

Consequences

Key Concepts

	Mismatch in implementing self-service	People have to get habituated at DC HR and the SSM		Habituation process for people	DC HR send people to local HR			Doubts about SSM			Give support and help during habituation phase*	Habituation
		Efficiency raises			Efficiency	Efficiency	Efficiency	Efficiency	Efficiency	Organization should work as it is supposed to work	Efficiency	Efficiency
				Saving time	Stop searching where to get an answer*		More work	Automation	Automation			
Standardization			Standard answers and processes	One policy for Defence	Standardization	Standardization		Standardization No knowledge of details and special rules	Systematic and universal working	Use the insight of all incoming information	Make simpler policy and combine policy	Standardization of HR processes
					Defence speaks from one mouth		One definite answer	Secure of knowledge				
		DC HR has to control the rules		Controllability of Defence								DC HR controls HRM
Availability DC HR					Knowing where to go with questions			One point for questions		Be more visible for customers		Approachability of DC HR
HR tasks division			Change of tasks and roles within local HR					Unclearness about tasks of DC HR		Offer more services		HR tasks division

Consequences

Key Concepts

			Unclearness about services and tasks of DC HR					Better tuning of services		Focus on what is thought to do	Striving for perfection of the tasks	
	Consistency of HR services	Digital systems raise consistency	Give consistent answers	Unambiguousness of work	Unambiguousness and definite answers		One definite answer	Equal treatment	Unambiguousness Feeling of equal treatment		Unambiguousness of policy	Uniformity
			Uniformity				Improve consistency					
					Differences between DC HR employees							
	More use of DC HR			More use of DC HR								Usage of DC HR
	Longer waiting time for HR issues			Faster processes					Communication via email and telephone		Quick answers	Customer orientation
			DC HR makes finite decisions									
			Unclearness about services and tasks of DC HR		Miscommunication and controversies							
				Promotion of DC HR	One case handler is desired to improve contact	Direct contact person is desired	Improve communication		Feeling of dishonesty with self-service*	Be more visible for customers		

Consequences

Key Concepts

						More and better communication between local HR and DC HR is desired	Customer orientation*	Better communication and interaction is desired	Desire for earlier communication of changes	Individual information about the process of cases		
			Feedback of DC HR				More detailed feedback and information			Give feedback if processes take more time		
		DC HR is attentive			DC HR should ask what to do if mistakes are made					Regular communication about services		
		DC HR is proactive	DC HR could be more proactive		More proactivity is desired		Proactivity			Proactivity of DC HR		
			Sharing of knowledge	Bundling of knowledge	Stop searching where to get an answer*			Secure of knowledge	Helicopter view of DC HR	Insight in all processes executed by DC HR		Knowledge sharing
					Knowing where to go with questions			One point for questions		Get a better image of the organization		
								Database for questions and answers		Reports about work done at DC HR	Quality of DC HR is evaluated based on reports	

Consequences

Key Concepts

		DC HR has problems in making exceptions	Desire for more flexible DC HR		Individual cases are a problem	Focus on exceptions and individual cases is desired		Space for exceptions is needed	Less exceptional work and individual cases		Exceptions and individual cases should be possible	Flexibility of DC HR
					Make arrangements about individual processes	Feeling and insight in situations	Insight in situations and context	No insight into situation and context Fresh and critical view on questions				
					Be more customer orientated		Customer orientation*	More mobility is necessary to let the SSM work			Empathy	
					Negative image for local HR							Reputation of local HR
					Local HR is responsible for mistakes of DC HR	Local HR gets complaints if DC HR makes mistakes			Trust in HR Trust in good function shifts			

C 3: Values

Values Key Concepts

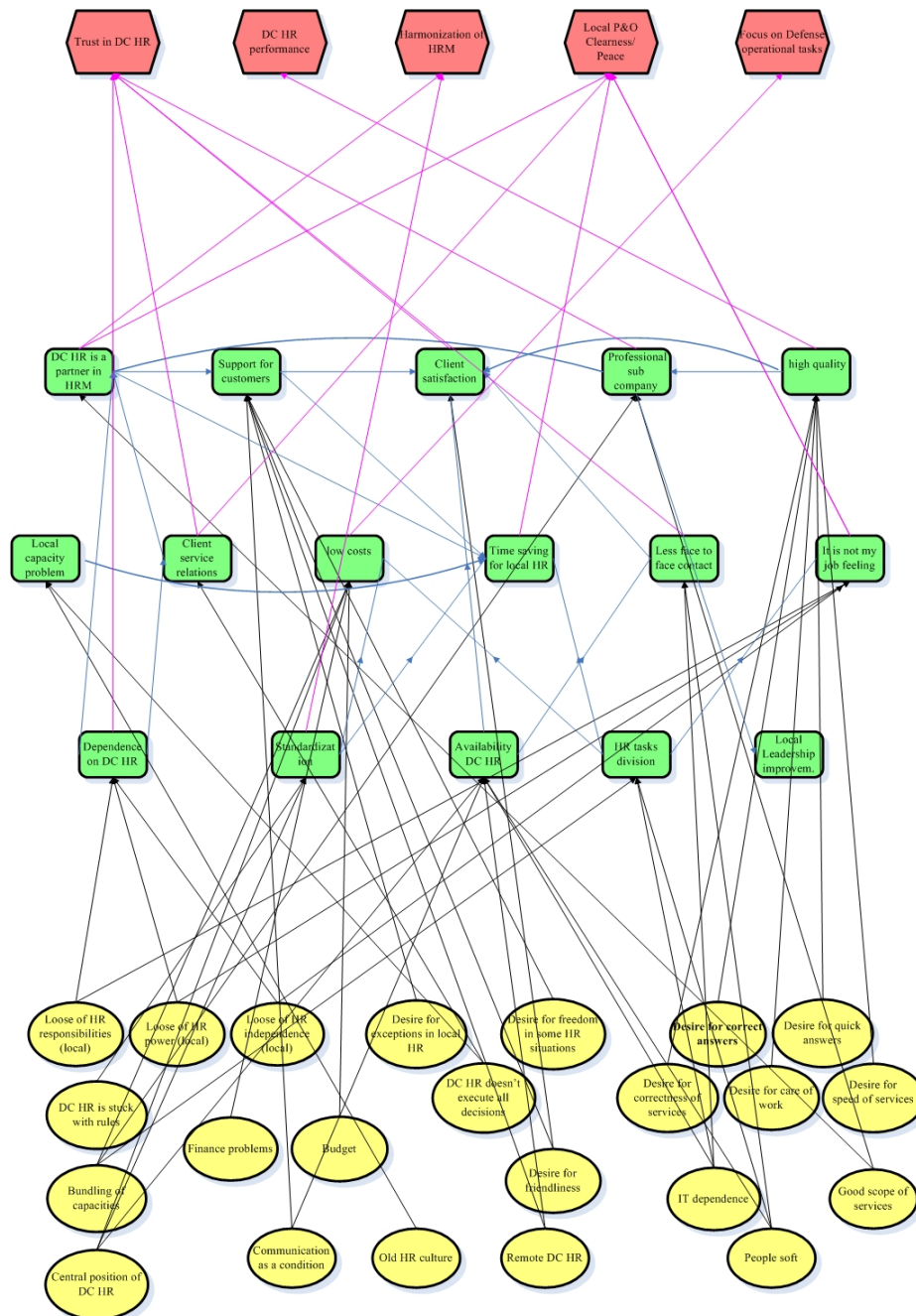
Int1	Int2	Int3	Int4	Int5	Int6	Int7	Int8	Int9	Int10	Int11	Int12	Key concepts
Trust in DC HR	Trust in DC HR		Trust in DC HR	Trust in DC HR	Trust	Trust in DC HR	Trust					Trust in DC HR
DC HR performance					Use of DC HR			Use of DC HR		Usage of DC HR		Customized use of DC HR services
		Goal oriented HRM	Efficient work	Efficiency of work								
	DC HR is an addition					Treatment of customers desires / Customer orientation						
Harmonization of HRM			Equal treatment		Equal treatment					See trends about the organization's functioning	Management has advantages in directing the whole organization	Growing to one harmonized organization
		Unambiguousness of rules of Defence					Defence wide statements and conclusions	Unambiguousness				
				Defence as one big organization				Getting one large organization	Growing to one large organization		Growing to one large organization	
Local HR clearness / peace	Peace / Clearness for local HR	Support for Defence parts	Satisfaction in HR work	Support for Defence in HR work field		Working as partners			DC HR is a partner in business		DC HR is a partner for local HR	Support of DC HR
Focus on Defense operational tasks		Money for operational Defence tasks*			Use saved money for core activities of Defence*				Maintain core activities of Marine			Focus on core activities

Values												
Key Concepts												
					Local HR can focus on initial tasks		Focus on initial tasks of HR					
		Money for operational Defence tasks*			Use saved money for core activities of Defence*		Saving money	Saving money	Cost saving		Save money	Cost saving

D: Individual cognitive maps - Step 2.3 (table 3)

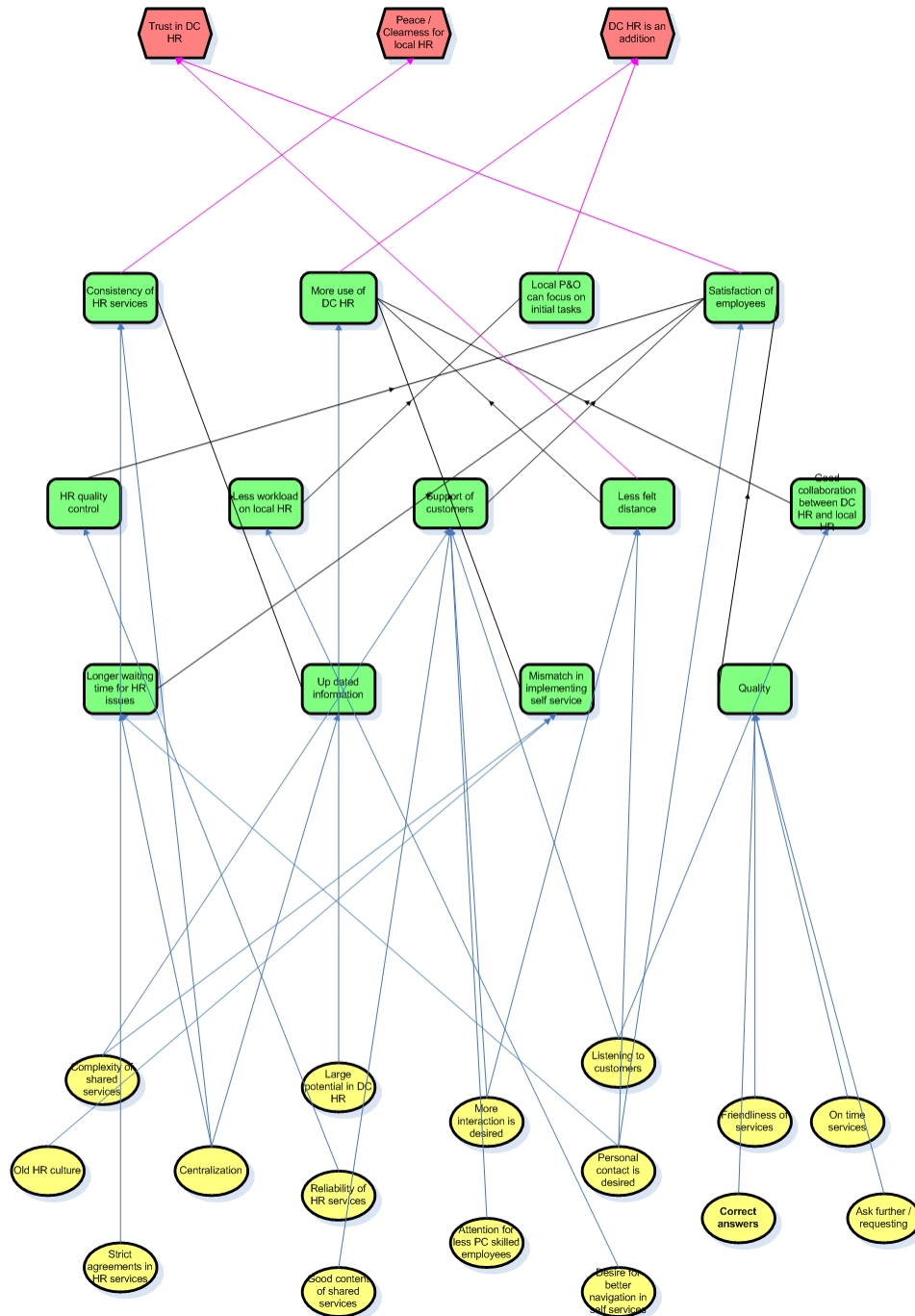
D 1: Interviewee 1

Figure 7.1: Cognitive map - Interviewee 1



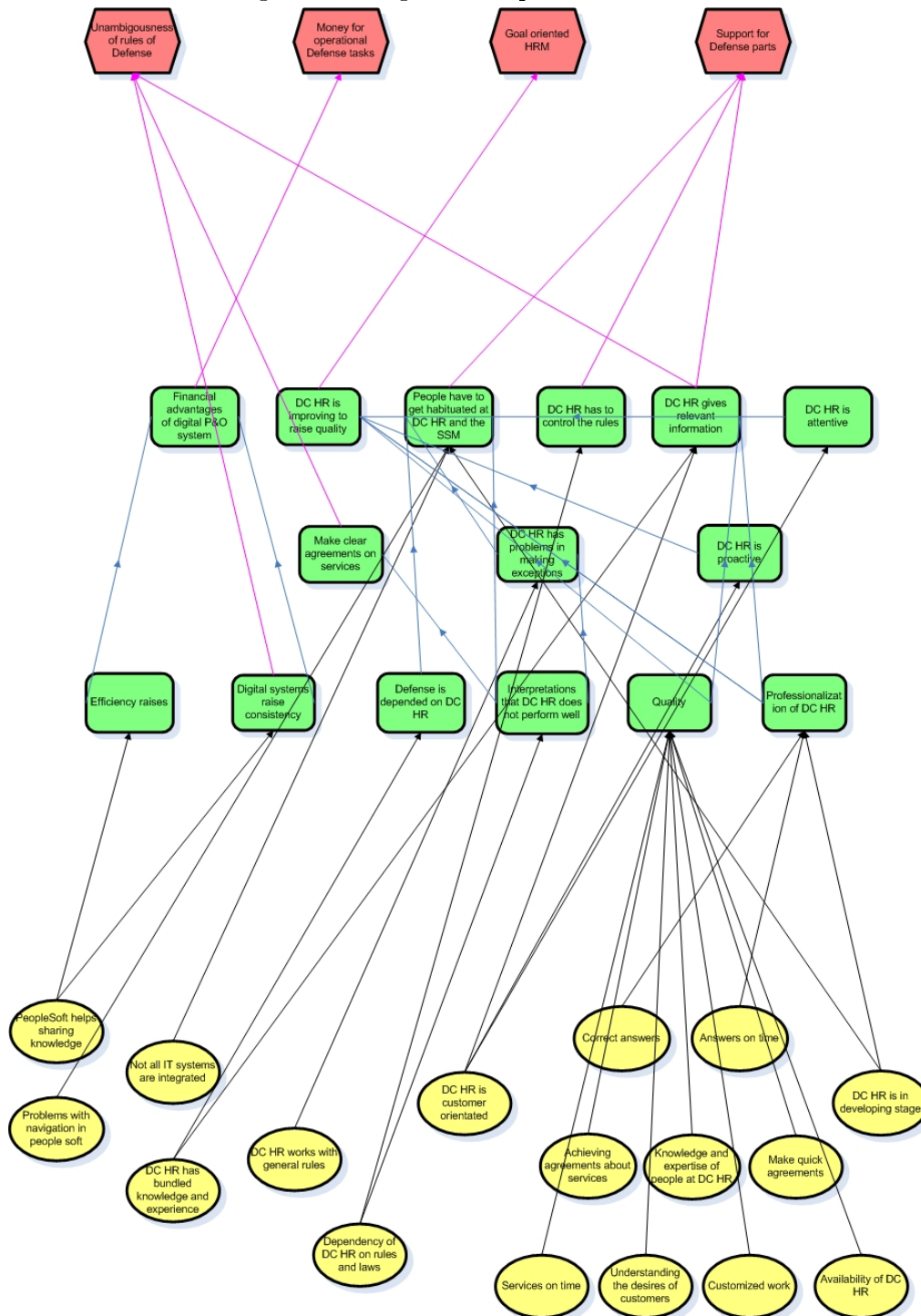
D 2: Interviewee 2

Figure 7.2: Cognitive map - Interviewee 2



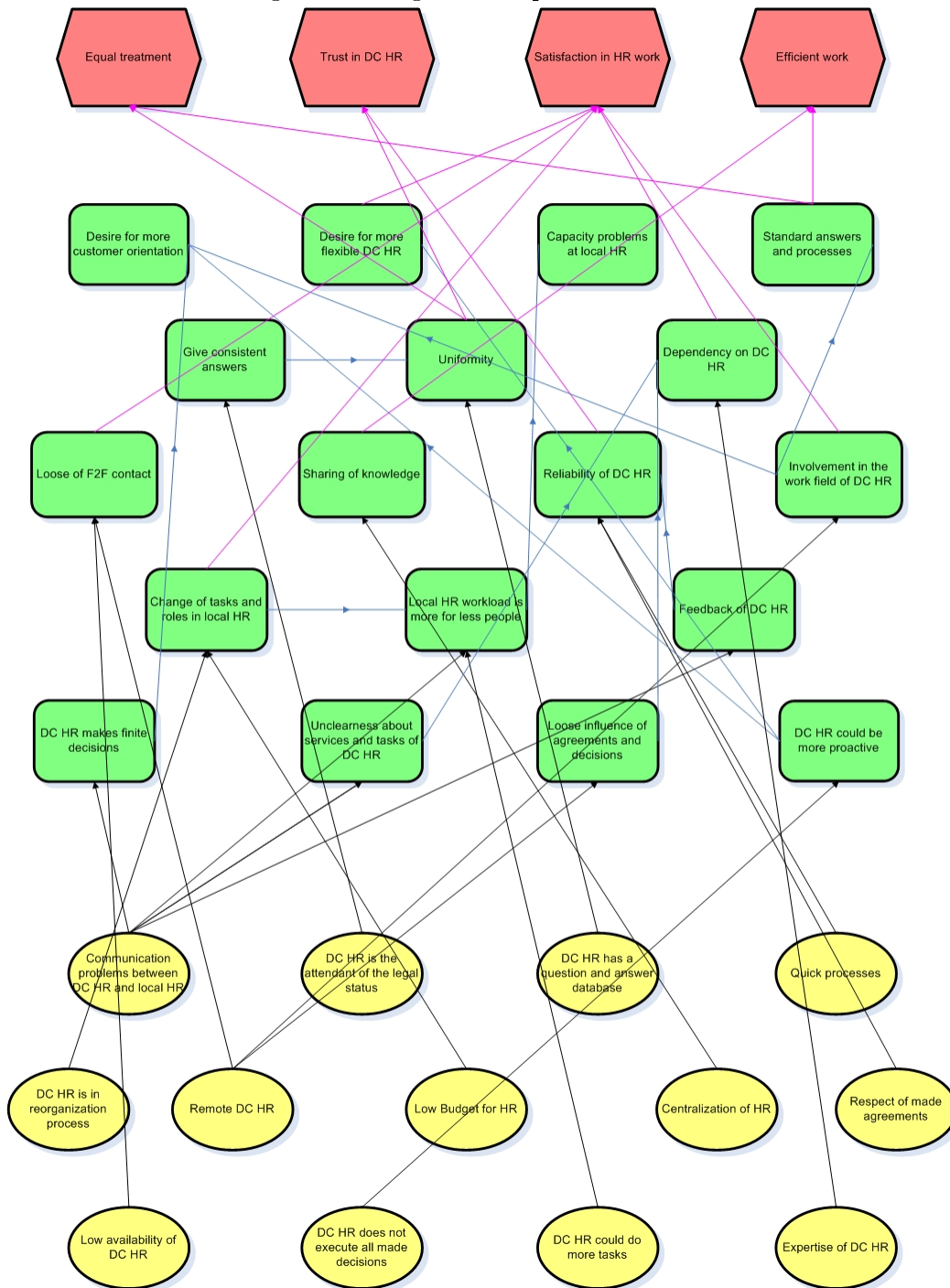
D 3: Interviewee 3

Figure 7.3: Cognitive map - Interviewee 3



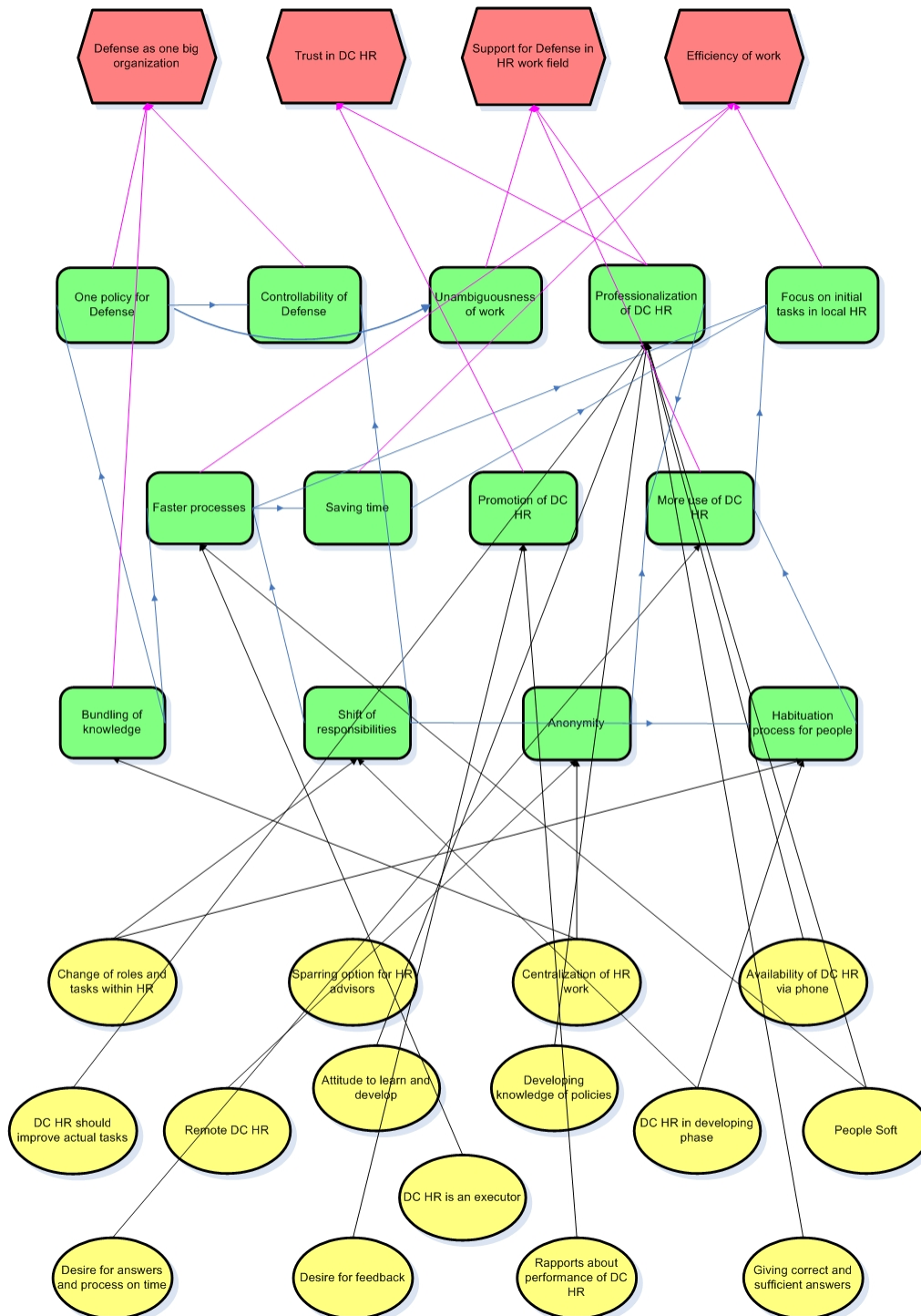
D 4: Interviewee 4

Figure 7.4: Cognitive map - Interviewee 4



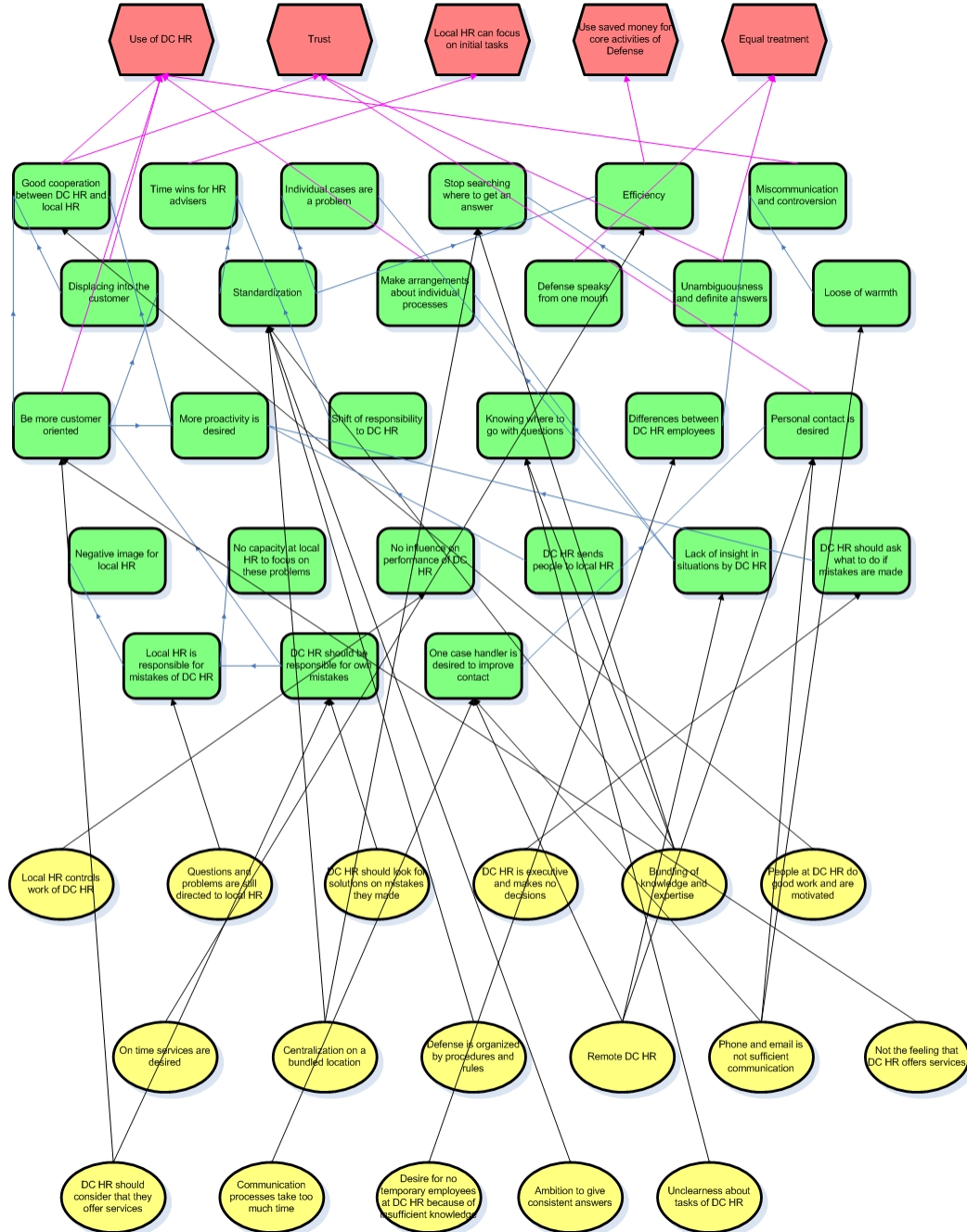
D 5: Interviewee 5

Figure 7.5: Cognitive map - Interviewee 5



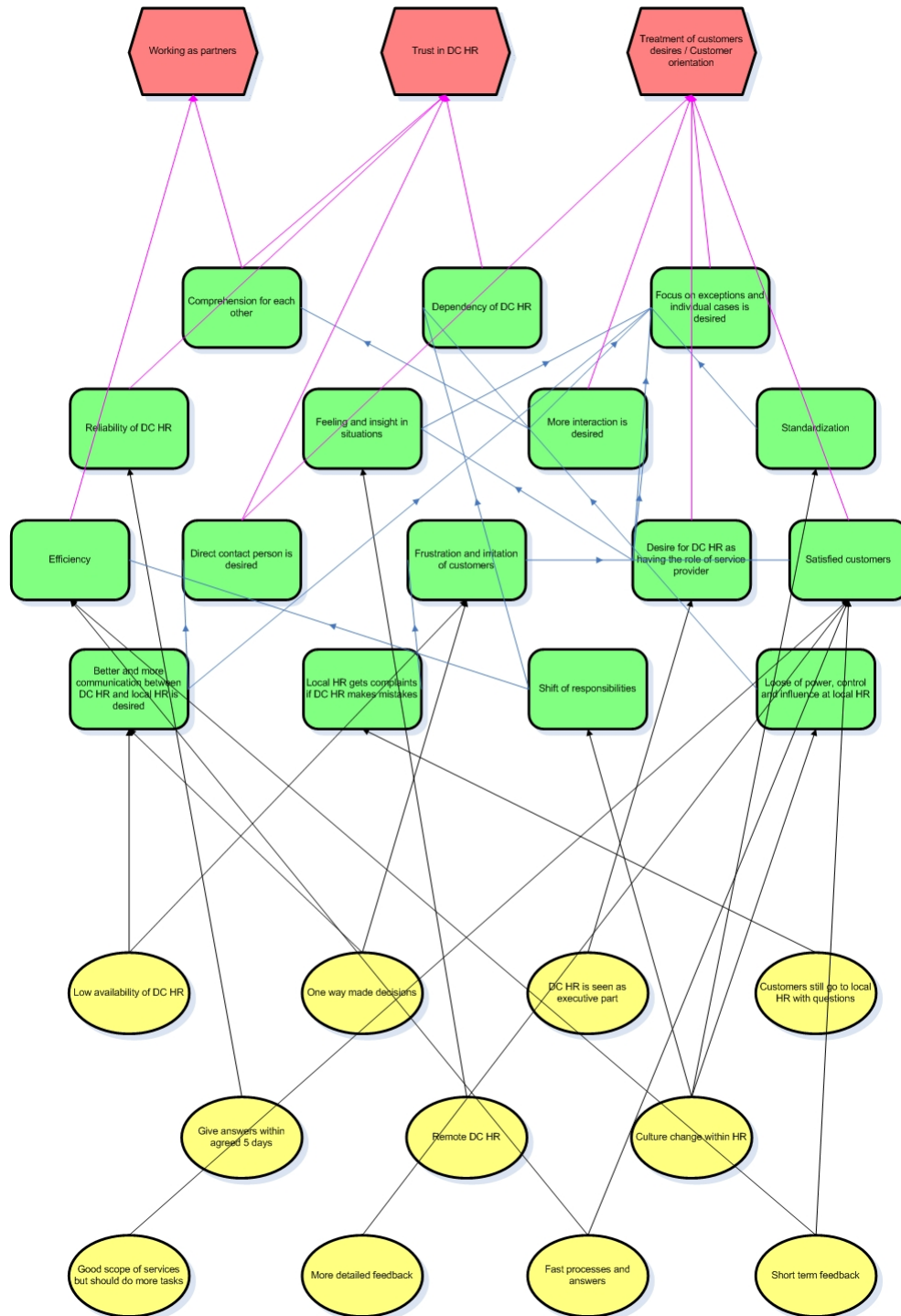
D 6: Interviewee 6

Figure 7.6: Cognitive map - Interviewee 6



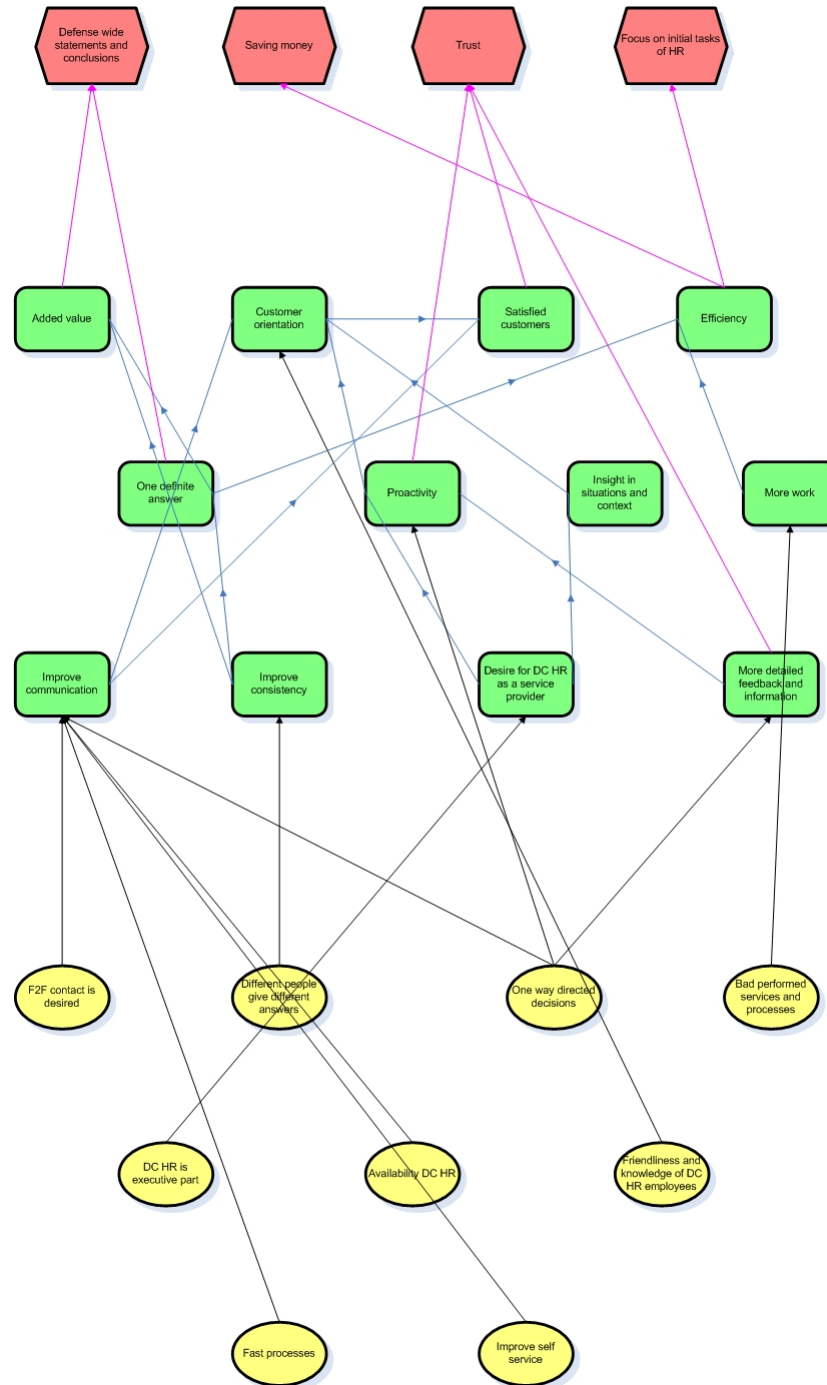
D 7: Interviewee 7

Figure 7.7: Cognitive map - Interviewee 7



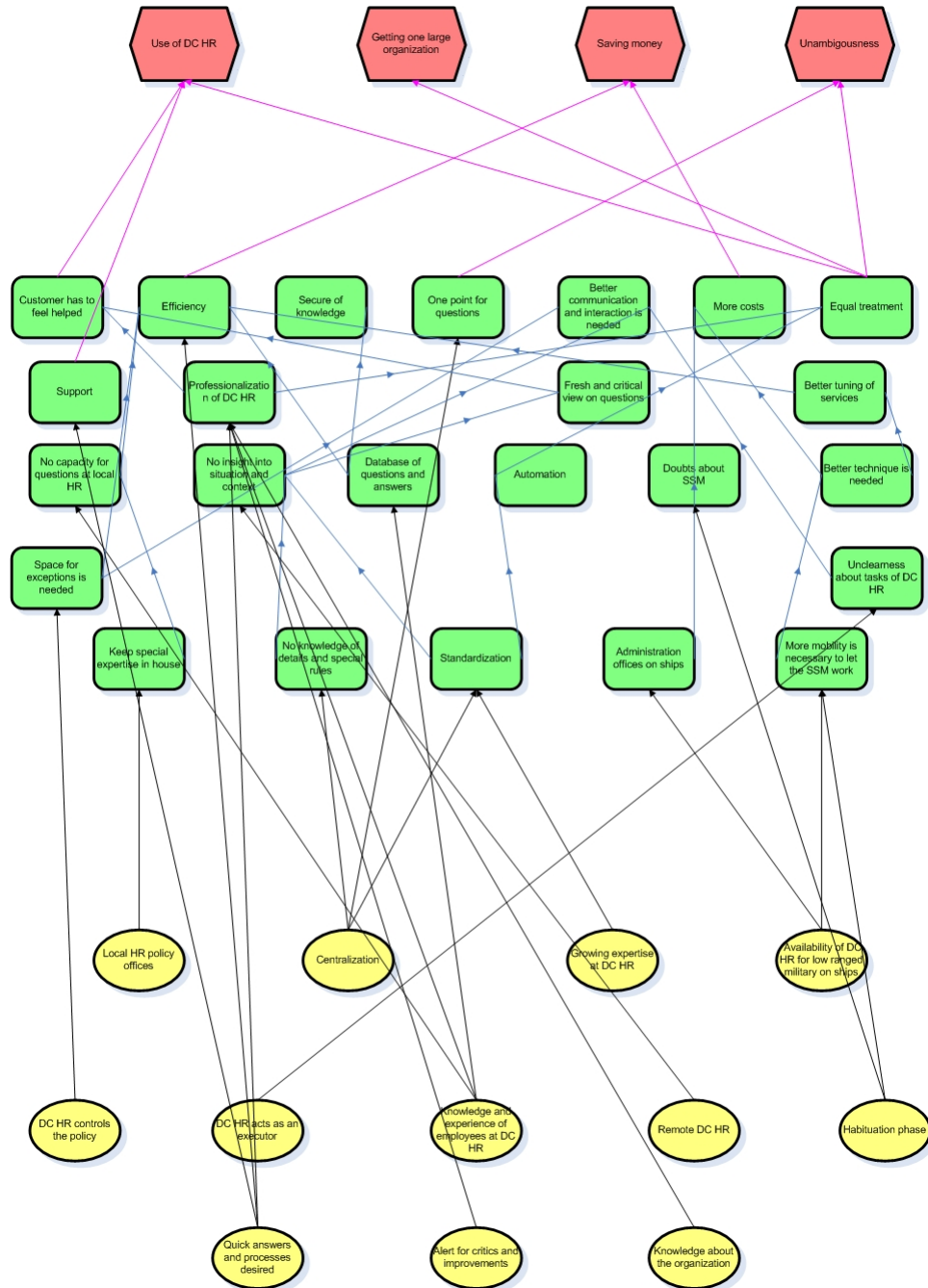
D 8: Interviewee 8

Figure 7.8: Cognitive map - Interviewee 8



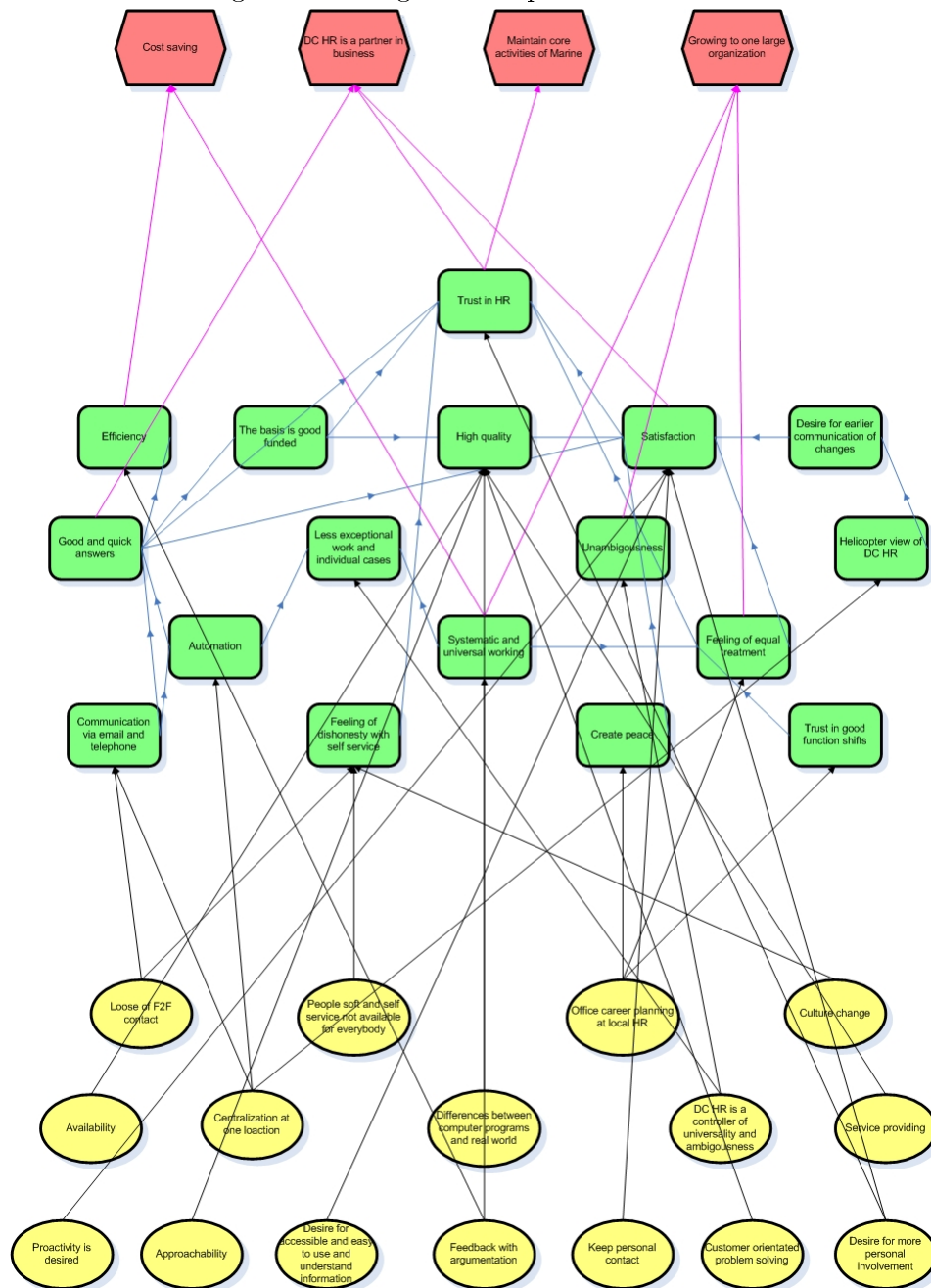
D 9: Interviewee 9

Figure 7.9: Cognitive map - Interviewee 9



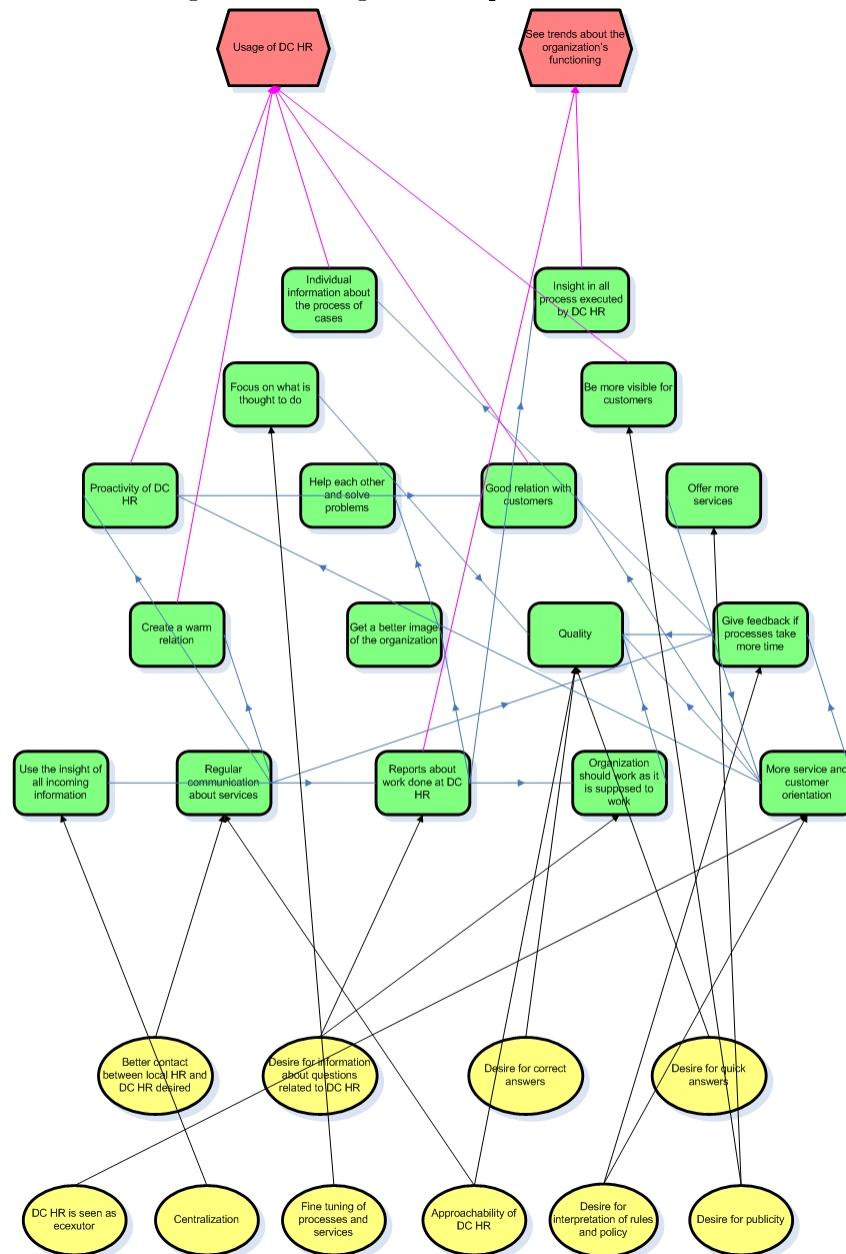
D 10: Interviewee 10

Figure 7.10: Cognitive map - Interviewee 10



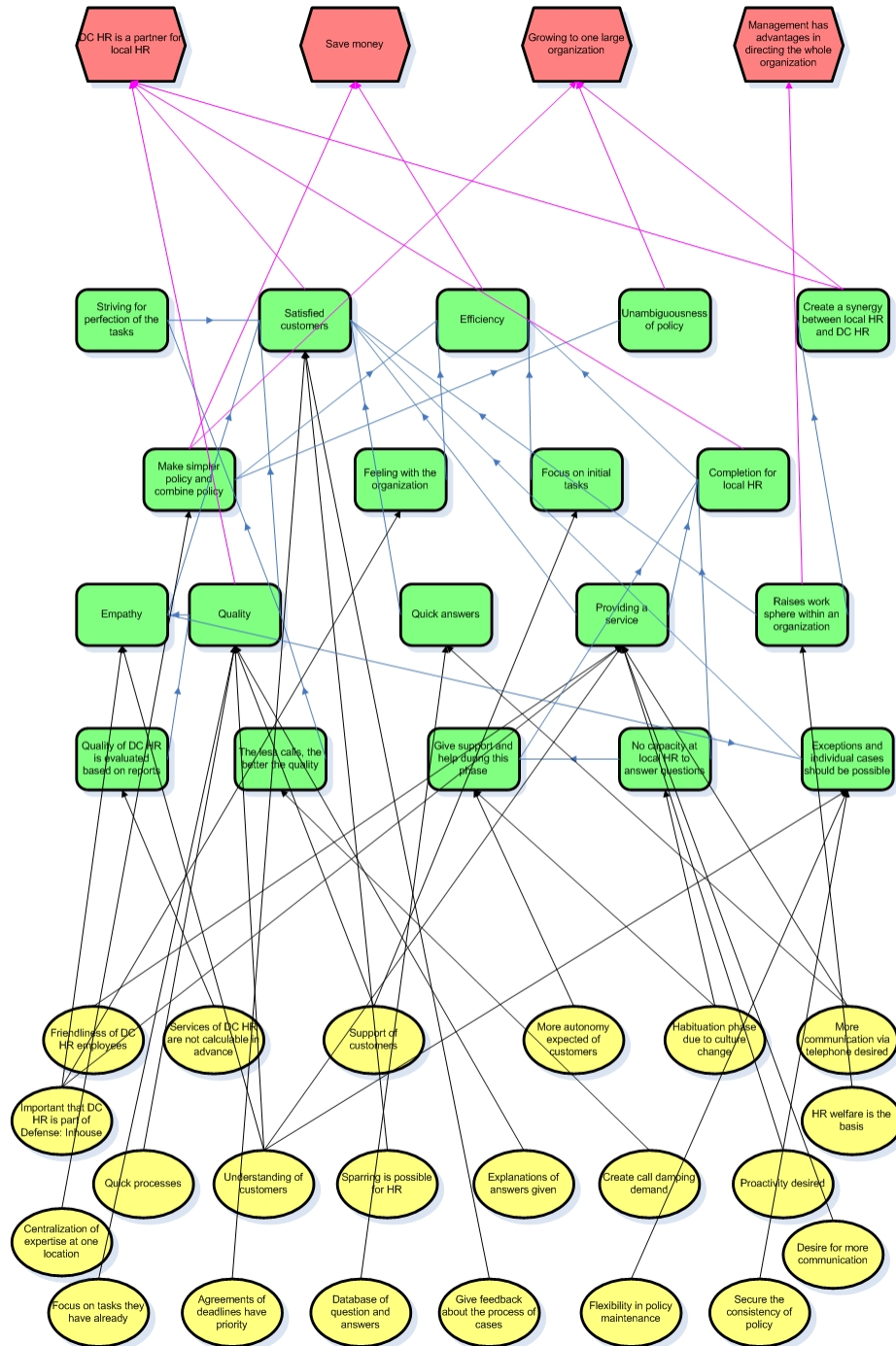
D 11: Interviewee 11

Figure 7.11: Cognitive map - Interviewee 11



D 12: Interviewee 12

Figure 7.12: Cognitive map - Interviewee 12



E: Software overview

Table 7.5: Software overview

Software program	+	-
Atlas.ti 6	<ul style="list-style-type: none"> • The whole HU (hermeneutic unit, which is the executable file) can be exported into an spss file • models and choices in merging the HUs 	<ul style="list-style-type: none"> • No visual hierarchical coding schema • Word and pdf documents cannot be edited after being assigned to the HU
Digital Replay System (DRS)	<ul style="list-style-type: none"> • Output can be manipulated in a spreadsheet application such as excel or spss • Hierarchical coding schema 	<ul style="list-style-type: none"> • Textual formats only accepted in rich text format (RTF) and html • Focussed on audio and video formats • Not possible for individual researchers to work on the same project
MAXqda 2007	<ul style="list-style-type: none"> • Colour attributes for codes • Comparison of work • Hierarchical coding schema 	<ul style="list-style-type: none"> • Textual formats only accepted in rich text format (RTF) • Extra software download packages necessary for several tools
N Vivo8	<ul style="list-style-type: none"> • 5 types of codes whereof thematic or conceptual codes and relationships • Text search, word frequency • MS outlook interface • Coding comparison among coders • Hierarchical coding schema 	<ul style="list-style-type: none"> • Outputs cannot easily be transformed in SPSS files

Based on: <http://caqdas.soc.surrey.ac.uk/QUICworkingpapers.html> - *retrieved on december 2009.*