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Performance managers as HRM implementers: are they effective?

A study on the perceived effectiveness of HRM implementation by performance managers

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Summary

For any company, it is important to have satisfied employees. For KPMG, it is no different. Humans are their most valuable asset. However, results of a satisfaction survey in 2010 at KPMG were rather critical and showed that employees are unsatisfied with or cannot recognize the human resource intentions of KPMG. This prompt the question at KPMG whether first-line managers (performance managers) are able to implement KPMG's intended HR practices. This thesis aims (1) to explore whether first-line managers experience limitations in implementing HR practices, (2) to investigate how employees judge the effectiveness of HR implementation by their first-line manager, (3) to examine whether the hindering factors influence the perceived effectiveness of HR implementation and (4) to explore to what extent the relationship between supervisor and subordinate influence the perceived effectiveness of HR implementation. The main question in this study is "to what extent do first-line managers implement HRM practices effectively?"

The study is conducted in the accountable unit Public sector. There are nine performance managers and sixty-one employees working for this unit.

Data is gathered by quantitative and qualitative research. Interviews were held with performance managers and employees to gather general information. Performance managers filled in a questionnaire (100% response rate) to measure five constraining factors (independent variable): desire, capacity, competences, support and policies & procedures. Employees filled in a questionnaire (61% response rate) to evaluate the quality of the relationship with their performance manager (independent variable) and the perceived effectiveness of the HR implementation by their performance manager (dependent variable). Data is analysed by using reliability analyses, correlation analyses and a regression analysis.

The results show that performance managers implement HR practices effectively. This study provide no evidence that performance managers are hindered by the five constraining factors in the implementation of HR practices. Although, individual perceptions about the support of the HR department vary. The study shows that employees evaluate the effectiveness of HR implementation by their performance managers as reasonably high. The five hindering factors have no effect on the perceived HR implementation by employees. There is evidence that the quality of the relationship between performance managers and employees influence the perceived effectiveness by employees. It is found that almost 40% of the perceived effectiveness of HR implementation can be explained by the quality of the relationship between performance manager and employee.

Practical recommendations for KPMG are (1) to be clear about roles & responsibilities by providing clear policies & procedures, (2) to provide sufficient support for performance managers, (3) to pay attention to the relationship between performance managers and employees and (4) to conduct a study to the content of the HR practices.

This study empirically supports that the quality of the relationship between supervisor and subordinate (measured by LMX) should be included in scientific research to perceived effectiveness. Furthermore, in further research it is recommended to evaluate the effectiveness of HR practices by both measuring the content (quality of the HR practices) and the process (quality of implementation). Another suggestion for further research is to study the (in)effectiveness of HR devolution.

Preface

This master thesis is the final project for receiving the Master of Science degree in Business Administration. It is the result of a research project for the University of Twente, conducted at KPMG. Using this opportunity, I would like to thank several people who gave me support during my graduation period.

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1. Introduction

In this chapter, a description of the research topic will be given and the practical and theoretical relevance will be clarified. Furthermore, the research question, the structure of this thesis and the context and population of the study will be described.

1.1 Importance

In October 2010, 70,000 employees of KPMG N.V. filled in a Global People Survey (GPS). In the Netherlands, 2,500 employees filled in this satisfaction survey (65% response rate). Despite the pros and cons of satisfaction surveys, the results were rather critical. In general, commitment of employees decreased (compared to 2008). Just 18% argues that KPMG became more attractive to work for. Furthermore, many employees answered that they cannot understand strategic leadership choices. Other criticisms were that choices in daily practice are motivated insufficiently, and that personal communication about policies and preventions is not optimal. More than 50% of the employees answered negative or more negative than positive on the question whether reasons behind decisions on higher management level are well communicated to employees on their work level. The management of KPMG was guite shocked by the GPS results, because their (unsatisfied) human capital is their most valuable asset. Their vision is 'becoming one, by being one'. They see employee engagement as their propelling force for business performance. Leading by example, talent management, rewards & appraisals, career counselling, and being attractive for employees are important pillars for HRM. Nevertheless, the results show that employees are not satisfied with it or cannot recognize the HR practices. The results prompt the question at KPMG whether first line managers (performance managers) are able to implement KPMG's intended HR practices, which is the research topic of this thesis.

The initial plan of this study was to measure the quality of the defined HR practices, describe discrepancies between intended and perceived HR practices and measure the success of the implementation of HR practices. However, practical problems made that some redefinition of the research topic was inevitable. The HR department was not really willing to participate in this study which narrowed the scope of this research enormously. It led to shifting attention to performance managers and their employees and excluding the HR department. It resulted in a study *about* the role of the HR department instead of *with* the HR department. This thesis aims to provide insides in how effective line-managers implement HR practices and which factors hinder them in effective implementation.

1.2 Scientific relevance

In the section below, the scientific relevance of the research topic will be clarified. In the first part, critical factors for the success of HR practices and the role of first line managers in HR implementation will be described. In the second part, the HRM - performance linkage will be clarified.

1.2.1 Success of HR practices

There are two critical factors for the success of HR practices: (1) the presence of properly designed HR practices and (2) the success of their implementation. A distinction can be made between intended HR practices, the actual enactment of these practices and how they are experienced by employees.

Intended HR practices are the practices formulated by policy makers (Khilji & Wang, 2006, p. 1172).

Actual *HR practices* are the practices implemented in organizations, which recognizes that not all the intended HR practices are implemented or that they may be implemented in a way that differs from the underlying intention (Wright & Nishii, 2007).

Perceived HR practices are the practices perceived and interpreted subjectively by individual employees (Wright & Nishii, 2007).

As mentioned earlier, only the second factor (the success of the implementation) can be measured in this study, due to lack of support for this study by the HR department of KPMG. However, gaps between intended and perceived HR practices are documented by several researchers (e.g. Truss, 2001; Purcell & Hutchinson, 2003; Khilji & Wang, 2006). A major cause of perceived differences in HR practices is the implementation of those practices by line managers (Khilji & Wang, 2006; Gilbert *et al.*, 2011). According to several authors (Appelbaum, 2000; Wright & Nishii, 2007; Purcell & Hutchinson, 2007; Bos-Nehles, 2010) the way line managers implement HR practices vary due to differences in the level of desire, capacity, competences, support and policies & procedures. Consequently, the perception of employees on the effectiveness of HRM implementation is highly dependent on the effort, quality and capabilities of the line manager (Bos-Nehles, 2010; Gilbert *et al.*, 2011).

As mentioned by Kinnie *et al.* (2005, p.10) "*employee attitudes are influenced not so much by the way these policies are intended to operate as by the way they are actually implemented by line managers and team leaders on a day-to-day basis"*. Designing an intended system of HR practices is the first step, but it is more important to implement those practices in the organization by first line managers. As Purcell and Hutchingson (2007, p.4)

mentioned; "poorly designed or inadequate policies can be 'rescued' by good management behaviour of FLMs in much the same way as 'good' HR practices can be negated by poor FLM behaviour". It means that well-developed HR practices are necessary, but not sufficient. The extent to which those practices are properly applied by first-line managers play an important role as well (Gratton & Truss, 2003; Wright & Nishii, 2007). Focusing on actual implementation within the organization is therefore crucial.

First-Line Managers (FLMs) are responsible for the implementation of HR practices, because they have to execute the HR practices on the work floor. FLMs can be defined as the first level of managers to whom non-managerial employees report and who are responsible for implementing and executing of HR practices on the operational level (Den Hartog, Boselie & Paauwe, 2004; Hales, 2005). Intended HR practices will be delivered or enacted by these FLMs with direct supervisory responsibility (Purcell & Hutchinson, 2007). A study of Purcell & Hutchinson (2007) on the gap between formal HR policies and delivered HR practices shows that the main problem for this gap is explained by the difficulties FMLs have in applying and implementing HR practices, in translating HR policies into actions. In her doctoral dissertation, Bos-Nehles (2010) summarized -based on existing literature- the five main challenges hindering FLM in implementing HR practices: lack of desire, lack of capacity, lack of competencies, lack of support, and lack of policies & procedures. It is expected that these five factors hinder FLMs in implementing HR practices effectively.

1.2.2 HR practices as a communication tool

The crucial role of FLMs in the HR process can be clarified by theory of Bowen and Ostroff (2004) and Rousseau (1995). Bowen and Ostroff (2004) see HRM as a way to organize the communication between employer and employee and focus on understanding what features of the HRM process can lead employees to desirable interpretations and responses to HR practices (Paauwe & Boselie, 2005).

HRM content and process

Bowen and Ostroff (2004) describe two features of an HRM system which should be integrated and which are important in transmitting HR practices to employees: HRM content and HRM process. The HRM content are the HR practices, the messages that will be send. The HRM process is whether employees interpret the messages in the same way. It refers to the understanding of employees. Bowen and Ostroff (2004) theorize that the strength of an HR system depends on the strength of climate and the strength of the situation. Their focus is on organizational climate, which can be defined as "shared perceptions of employees of what the organization is in terms of practices, policies, procedures, routines and rewards" (Bowen & Ostroff, 2004, p.205). Climate can be seen as strong if all employees have the

same interpretation on what the organization wants and expects. The situation refers to the HRM content and describes the (un)ambiguity of the messages which are sent. A situation is strong if the messages which are sent are unambiguous. According to Bowen and Ostroff (2004) a strong situation leads to a strong climate. In other words: if the messages (HR practices) sent are unambiguous, it will result in a shared interpretation and perception of what the organization expects. Distinctiveness, consistency and consensus are the key features of HR system strength that will create messages which will be perceived and interpreted uniformly by employees.

Based on the theory of Bowen and Ostroff (2004) it can be concluded that if first line manager *sent* HR practices which are high in distinctiveness, consistency and consensus, it increases organizational climate and thus the likelihood of shared perception and interpretation by employees.

Psychological contracts

The role of organizational climate (shared perception) is also described by Rousseau (1995) who describes that "HR practices serve a signaling function by sending messages that employees use to define the psychological meaning of their work situation" (Rousseau, 1995 in Nishii & Wright, 2007, p. 10). People perceptually filter external information, and "their attitudinal and behavioral responses to that information differ" (Nishii & Wright, 2007, p.8). The concept of the psychological contract has become very popular as determinant of employee's behavior (McDonald & Makin, 2000). Schein (1980) defined psychological contract as an "unwritten set of expectations operating at all times between every member of an organization and the various managers and others in that organization" (in McDonald & Makin, 2000).

Rousseau (1990) goes one step further by arguing that psychological contracts are not just based on expectations, but that contracts are promissory and contain reciprocal obligations (McDonald & Makin, 2000; Rousseau, 1990). Rousseau (1990, p.390) argued that psychological contracts are "individual's beliefs regarding reciprocal obligations. Beliefs become contractual when the individual beliefs that he or she owes the employer certain contributions". Although, these definitions are not quite similar, it can be concluded that psychological contracts are based on individual perceptions and believes and are thus subjective and highly idiosyncratic. Due to this perceptual nature, it is possible that the perceptions about psychological contracts differ between two employees working side-by-side in the same organization" (Suazo et al., 2009). Psychological contracts are heavily determined by HR practices. HR practices can be seen as a form of communication by the organization and can be interpreted by an employee as a promise that can create a

psychological contract (Suazo et al., 2009). "HR practices send strong messages to individuals regarding what the organization expects of them and what they can expect in return. HR practices shape the day-to-day behavior of employees" (Rousseau, 1995, p. 182). The interpretation of HR practices results in a psychological contract between employer and employee. It is likely that some HR practices (e.g. training, job descriptions, recruiting decisions, performance reviews) trigger psychological contracts more than others, but details or mechanisms about how and by which these HR practices influence psychological contracts are lacking in theory (Suazo et al., 2009). However, research on psychological contracts shows that a lack of management communication might result in conflicting perceptions between employer and employee and causes contract breach. On the other hand, adequate communication results in a positive climate; trust, perceived participation, a feeling of being taken seriously and organizational identification (Dorenbosch et al., 2006). This line of thought supports the theory of Bowen and Ostroff (2004). It underlines the crucial role of sending strong HR messages by first-line managers and the importance of a strong organizational climate in it. Organizational climate is built on an individual's psychological climate, defined as "an experientially based perception of what people 'see' and report happening to them as they make sense of their environment" (Bowen & Ostroff, 2004, p.205). These individual's psychological climates are highly influenced by the perceptions of employees by means of psychological contracts.

However, this thesis is focused on the effectiveness of HR practices in terms of implementation by performance managers and the satisfaction of employees about facilitating HR practices by performance managers and *not* on how employees behave in daily practice. Therefore, it is not that relevant for KPMG to include the role of psychological contract in this study. Nevertheless, it shows that HR practices communicate goals and desired employee behaviors from organization to employee. It underlines that sending *strong* HR messages will result in shared perceptions by employees which supports the HR implementation.

1.2.3 HRM - performance linkage

The relationship between HRM and performance was studied intensively in the last decades (e.g. Guest, 1987; Huselid, 1995; Becker & Gerhart, 1996; Guthrie, 2001). Based on these studies, it can be concluded that HR practices (individually or bundled) are linked to performance. HRM indirectly influence performance by a causal chain of mediating variables. (Becker & Gerhart, 1996; Huselid, 1995; MacDuffie, 1995; Delerey & Doty, 1996; Guthrie, 2001; Paauwe, 2009). HR practices do affect individual employee behaviour and attitudes which in their turn affect HR outcomes like motivation, commitment, trust and satisfaction and this might influence organizational performance in terms of financial

outcomes (e.g. sales, profits, market share) or organizational outcomes (e.g. productivity, efficiency, quality) (Wright & Nishii, 2007; Paauwe, 2009). This means that the employee response to HR practices is important in the HRM-performance linkage, because it is the link between employee reactions and their subsequent behaviour which is crucial in reaching performance (Purchell & Hutchinson, 2007).

Different approaches

Much of the studies on the link between HRM and performance are based on two contentbased approaches: 'best practice' and 'best fit'. The best practice approach argues that a set of HR practices influences performance in all types of organizations, under all circumstances. In the best fit approach, it is argued that HR practices influence performance only if the HR practices are appropriately integrated with their context, like the business strategy. Weaknesses of both the best practice and the best fit approach are that "they assume that HR policies adopted will be implemented as intended and have the same effect on all employees who work for the organization (Kinnie et al, 2005, p.9). However, this is questionable because employees interpret, respond and experience the same set of HR practices in a different way (Kinnie et al., 2005). In the recent decades another approach emerged, a process based approach (Bowen & Ostroff, 2004; Li et al, 2011). This approach highlights the importance of processes through which employees interpret (or attach meanings to) HRM practices. The line of reasoning behind this approach is that the intentions of HR practices not fully can be realized unless the HR practices are delivered in a way that employees can perceive the HR practices as intended (Bowen & Ostroff, 2004; Li et al., 2011). Several empirical studies (e.g. Nishii et al., 2008; Sanders et al., 2008; Li et al, 2011; Guest, 2011) demonstrated the validity of this approach. Nevertheless, more research to this approach is needed.

HRM from employee' perspective

According to Kinnie *et al.* (2005) employees and their perceptions and reactions can be seen as central for performance. This may imply that asking managers or executives to indicate the effectiveness of HR practices has less validity than asking the employees themselves. To understand and measure the link between policy and performance, the employees need to be centred instead of formal policies or intended practices. Hence, in literature there is growing support for assessing HRM from the employee's perspective (Bowen & Ostrof, 2004; Purcell & Hutchinson, 2007). The effectiveness of HRM is usually measured by the quality of the HR practices itself, rather than by the effectiveness of HR implementation (Bos-Nehles, 2010). The manner and context in which HR practices are applied by first-line managers (from employees' point of view) is not taken into account in many studies in the HRM-performance (Kinnie *et al.*, 2005). \

As mentioned earlier, the actual HR practices and the way they are (subjectively) experienced by individual employees can be different, due to different values, roles, employment relationships etc. People react based on their perception of a practice rather than an 'objective' practice and the resulting outcomes (attitudes & behaviours) have an effect on organizational performance. So, the individual perceptions of intended and actual HR practices play a crucial role in the HRM-performance linkage. The effectiveness of actual HR practices depends not only of quality of the implementation by line managers (Bos-Nehles, 2010), but also of the perceptions of employees about those practices. Several researchers (Liden & Maslyn, 1998; Nishii & Wright, 2007) mentioned that employee perceptions are likely to be influenced by their organizational roles, like; reported relationships, satisfaction with and attitudes towards supervisors and personal experiences with leaders. This suggests that the perceptions of employees about perceived effectiveness of HR implementation will be influenced by the relationship with their supervisor. In previous research, little attention is paid to the influence of the relationship between supervisor and subordinate on the effectiveness of HR implementation. However, the studies of Liden and Maslyn (1998) and Nishii and Wright (2007), show that it is likely that this relationship influence the perceived effectiveness of HR implementation. The study at KPMG gives the opportunity to include this (extra) variable.

1.3 Contribution and research question

The presumption of KPMG is that their intended HR practices are not adequately implemented by performance managers of KPMG. Possible factors which can cause ineffective implementation are known in literature. This study aims to investigate if the effectiveness of implementation by FLMs is indeed insufficient. If so, a second question will raise, namely: which factors cause the bad implementation by FLMs.

This results in the following main research question: *To what extent do line managers implement HRM practices effectively?*

The sub questions are described in chapter two.

1.4 Thesis structure

In the first chapter of thesis, an introduction to the research topic is given and the research question is described. In the second chapter, literature on effective HRM implementation and the role of first line managers will be reviewed and conceptually linked. In chapter three, the research population, context and research methodology will be elaborated. It will be followed

by the results of the analyses in chapter four. In chapter five, a conclusion and recommendations will be given. Chapter six contains a discussion of the results in which limitations of this research and implications for further research will be described. Chapter seven contains the references used in this study. In chapter eight, the appendices can be found.

2. Theoretical framework

In this chapter the existing literature on effective HRM implementation and the role of first line managers will be reviewed and conceptually linked. The literature analysis results in a research model and research questions relevant for this study.

2.1 HRM as a system

The purpose of human resource management (HRM) is to "(...) 'effectively utilize human resources vis-à-vis the strategic needs of the organization' (Schuler, 1992, p.18). It refers to "all those activities associated with the management of people in firms" (Boxall & Purchell, 2008, p.1). Many researchers advocate that HRM must be strategic to be successful. It must be strategic, because human resources of an organization 'makes the difference', and resources that make the difference must be managed in a strategic way (Brewster & Larsen, 1992; Storey, 1992). Therefore, HRM should be embedded in the strategic needs of the firm by integrating the HR strategy with the business strategy (Brewster & Larsen, 1992). HR integration is defined as "the degree to which the HRM issues are considered as part of the business strategy" (Brewster & Larsen, 1992, p.411). HRM is conceptualized along different levels. Schuler (1992) defines HRM in five P's: HR philosophy, policies, programs, practices and processes. Lepak et al. (2004) describe HRM in terms of HR philosophy, HR policies and HR practices. Independent of the typology of different levels, HRM systems are characterized by a collection of practices that should be internally aligned with the business strategy and the HR philosophy and thus should reinforce employees' behaviours and contributions as well as desired organizational results (Lepak et al., 2004). In this thesis, the focus is not on the HRM system in terms of content (collection of practices) but in terms of process, namely: the features of an HRM system that support to get the HR message across to employees, described by Bowen & Ostroff (2004, p.204) as "the features of an HRM system that send signals to employees that allow them to understand the desired and appropriate responses and form a collective sense of what is expected".

2.2 HR Integration as a multidimensional concept

Given the scope and amount of levels of HRM defined by Schuler (1987) and the necessity of embedding it into the organization as described in the previous section, it is likely that HRM can never be the exclusive property of HR specialists.

Storey (1992, p.26) noted that in HR integration "people-management decisions ought not to be treated as incidental operational matters or be sidelined into the hands of personnel officers".

In accordance to Storey's empirical observation, Gratton and Truss (2003) described how HRM should be integrated in organizations. According to them, *vertical alignment* between business goals and people strategy is important. Furthermore, HR policies should reflect business needs as well and should be internally aligned and consistently related to one another, also called *horizontal alignment*.

The necessity of these two dimensions is extensively described in the literature (e.g. Schuler & Jackson, 1987; Schuler, 1992; Gratton & Truss, 2003). However, some researchers (e.g. Schuler, 1992; Gratton & Truss, 2003) argue that horizontal and vertical fit are essential, but not sufficient. It may be misleading to focus only on the presence of practices in terms of vertical and horizontal alignment, because there is the risk that line managers fail to implement the HR practices (Guest, 2011). The way HR policies are implemented in day-to-day life of the organization is a third essential key dimension, called *action* by Gratton and Truss (2003). Having the appropriate HRM policies does not automatically mean that they will be effectively implemented and will produce desired and intended results even if they have been designed properly and/or are horizontally and vertically aligned (Truss, 2001; Nehles *et al.*, 2006), Guest and Conway (2011, p.1698) concluded on a study of UK companies randomly selected from the Dun and Bradstreet database and employing 50 or more UK staff that that "the effectiveness of HR practices will be more important than the presence of practices in determining organizational outcomes" like financial performance, labour productivity, quality and commitment (p.1698).

2.3 HRM Implementation

Focusing on the crucial role of the implementation of HR practices, leads to shifting attention from personnel specialists in HRM towards those managers who are playing a far more central role in labour management (Schuler, 1992). According to Larsen and Brewster (2003) HR departments should act in a more strategic (aligning HRM with business strategy) and consulting role in which they are responsible for the development of agreeable and realistic policies which *can* be implemented, while the responsibility of day-to-day HRM work and the human factor of people's everyday work experience is devolved to line managers (Larsen & Brewster, 2003; Hope Hailey *et al.*, 2005). Integrated HRM presumes that *"HR-responsibilities should be located at appropriate places within organizations and that means, increasingly, with line managers rather than specialist functions"* (Brewster & Larsen, 1992,

p.413). It drives organizations to give more responsibility for the management of employees to line managers and reduces the sole responsibility of human resource departments (Brewster & Larsen, 2000). This tendency is called HR-devolution which is defined as *"the degree to which HRM practice involves and gives responsibility to line managers rather than personnel specialists"* (Brewster & Larsen, 1992, p.412).

A crucial role in implementing HRM is assigned to first-line managers (FLMs) because of their management responsibilities for people positioned lower in the organization (Renwick, 2002). Storey (1992, in Thornhill & Saunders, 1998) found in a study that first line managers became key channels for involving and developing employees. Due to the movement towards business units in a lot of companies, the role of these managers has changed from day-to-day supervisors into business-unit managers in which they are responsible for broader business responsibilities like devolved HRM (Hales, 2005; Storey, 1992). It means that FLMs who will manage human resources in their own community are able and have the attitudes to link the management of human resources to the strategic direction of the organization, to implement it and to put it in practice (Thornhill & Saunders, 1998). This implicates that first line managers should play a key role in the implementation of HR practices in daily practice.

2.4 Line management HR responsibilities

That HR practices should be adjusted, accepted and used by line managers and employees as part of their daily work is stated by different researchers (Schuler, 1992; Gratton & Truss, 2003). However, the question is which HR responsibilities are devolved to FLMs and to what extent FLMs do pick up their HR roles. Cascón-Pereira, Valverde and Ryan (2005) argue - based on empirical research that -despite the overall agreement about the definition of devolution-, there is no such common understanding with regards to what devolution actually means in organizational practice, and how it materializes.

Many other researchers (Luthans, Hodgetts & Rosenkrantz, 1988; Hall & Torrington, 1998; McConville & Holden, 1999; Whittaker & Marchington, 2003) empirically studied which aspects of HRM are devolved and thus, are the responsibility of the line. These studies confirm that, although devolvement is highly context dependent, generally, first-line managers are responsible for the following HR practices: (1) motivating and reinforcing, (2) disciplining and punishing, (3) managing conflict, (4) staffing, and (5) training and development.

Hall and Torrington (1998) concluded that HR specialists play the biggest role (or make decisions alone) in issues related to payment admin and fringe benefits and the least in quality initiatives, career planning, appraisals, redundancy and communication (p. 49). McConville and Holden (1999) found that practices related to departmental performance like training & development, performance appraisal, safety & healthy monitoring and record keeping are devolved to FLMs, while those FLMs are not involved in administration of pensions and benefits, and determining pay levels and other terms and conditions.

Research showed that in many HR practices collaboration between HR department and line managers takes place; e.g. in recruitment/selection, industrial relation, work expansion and reduction and employee relations (McConville & Holden, 1999; Whittaker & Marchington, 2003, Brewster & Larsen, 2000).

2.5 Consequences of devolution

The devolution of HR responsibilities has positive and negative consequences. Perry & Kulik (2008, p.263) found a positive effect of devolution on perceived HR effectiveness by HR professionals and describe that "by pushing HR decision making down to the line, managers should be better able to make faster decisions that are more tailored to individual circumstances". However, other studies emphasize that FLMs are unable to deal with HRresponsibilities, because "they have other more pressing priorities than managing and developing the people working for them "(Whittaker & Marchington, 2003, p. 250). They see managing and developing people therefore as a secondary task (McGovern et al., 1997). Several studies on HR devolution indicate that there are five perceived limitations hindering FLMs in implementing HR practices, which can result in ineffective HR implementation (Storey, 1992; Bevan & Hayday, 1994; McGovern, 1999; Whittaker & Marchington, 2003). Line managers would be 'reluctant' to HR responsibilities (lack of desire), have not enough time or insufficient capacities (lack of capacity), do not have the competences (lack of competences), do not receive enough support from the HR department (lack of support) or do not have policies and procedures (lack of procedures) to successfully fulfil an HR-role (Bos-Nehles, 2010). Each of these potential hindrances will be now discussed in turn.

Desire

The (un)willingness of FLMs to perform HR practices is a first barrier to implementation. Some line managers are excited about their HR responsibilities, others are not. Reluctance to HR responsibilities can dissuade and demotivate FLMs to implement HR practices effectively. Line managers can feel that the HR responsibilities are 'pushed' upon them, because it was the work and responsibility of the HR department before. Besides that, HR

responsibilities do not get priority if they are not integral part of performance appraisals, job descriptions or business policy. In that case, short term business targets dominate (Cunningham & Hyman, 1999; Brewster & Larsen, 2000; Whittaker & Marchington, 2003; Nehles, 2010). It can be concluded that for implementing HR practices effectively, FLMs need to have the willingness to perform HR practices.

Capacity

Capacity is a second factor that can hinder or foster FLMs to implement HR practices. Line managers report frustration that they are not able to devote sufficient time to HR issues because "harder" priorities tend to dominate (Cunningham and Hyman, 1999, p.25). Due to lack of capacity, FLMs could be unable to devote enough time to HRM. HR responsibilities are often devolved to FLMs, without reducing original tasks (Brewster & Larsen, 2000). In that case HR responsibilities are not *instead of* original tasks and responsibilities, but *beside* other ones. Therefore, it can be assumed that for implementing HR tasks effectively, FLMs need to have sufficient time for it.

Competences

A third barrier to implementation is a lack of competencies by line managers to implement HR practices. "Line managers challenged the wisdom of increasing their responsibilities in an area where they lacked specialist knowledge" (Harris et al., 2002, p.225). Lack in education and technical base are constraints of effective HRM devolution (McGovern et al. (1997). For effective implementation, specific HRM knowledge and skills are needed (Gennard & Kelly, 1997; Renwick, 2000). These competences can be obtained through (continuous) training and support from HR specialists (Renwick, 2002; Nehles et al. 2006; Whittaker & Marchington, 2003). If FLMs have the knowledge and skills to perform their HR tasks and responsibilities, it might positively influence their HRM implementation effectiveness.

Support

Insufficient support for line managers is a fourth obstacle that hinders effective implementation of HR practices (Gennard & Kelly, 1997; Renwick, 2000). Line managers do not have the knowledge and competences necessary to perform the HR aspects of their jobs effectively and to improve organizational effectiveness without the support and abilities of personnel specialists (Gerrard & Kelly, 1997; Huselid *et al.*, 1997; Whittaker & Marchington, 2003). HR specialists seem to be responsible for advising, coaching and counselling FLMs but do that not always in an adequate way, because *"they may not have the skills to make it happen or may not accept that it needs to happen"* (Hall & Torrington, 1998, p.52).

Therefore, it can be assumed that the higher the support from HR professionals to line managers in performing HR practices, the more effectively FLMs will implement them.

Policies and procedures

The absence of clear HR policies and procedures is a fifth barrier. Different studies showed that FLMs were not adequately consulted about what their roles and responsibilities should be (Bevan & Hayday, 1994; McGovern, 1997). Policies and procedures about which HR practices should be executed and how this should be done, could prevent this problem (Gennard & Kelly, 1997). Beside clarity about new roles, highly structured and 'depersonalized' policies and procedures reduces inconsistencies, individual judgment and potential bias in implementing HR practices to a minimum (Brewster & Larsen, 2000; Harris et al.,2002; Whittaker & Marchington, 2003; Bos-Nehles, 2010). Clear policies and procedures will reduce the likelihood of different interpretations of HR practices. Shared interpretations may contribute to actual HR practices which are as intended and expected (Nishii et al., 2008). It is likely that the more well stated policies and procedures line managers have on their HR tasks and responsibilities, the more effectively they will implement them.

Bos - Nehles (2010) studied the limitations line managers perceive in implementing HR practices at operational level. She did empirical research on the effect of the five factors (described above) on the implementation of HR practices by FLMs. The strength of this research is that -in contrast with previous studies- it placed the five factors in one comprehensive model and data were collected on limitations experienced by line managers themselves. She applied a case study approach and used quantitative and qualitative crosssectional data collected in the Netherlands. The sample consisted of 470 line managers and 1000 employees across six (multinational) organizations which made cross-case comparison possible. She found that line managers pick up their HR role. As it appeared from her study. the only barrier that significantly influences the effective implementation of HR practices is the factor *competences* of managers (0.21**)¹. This means that the more managers experience they are competent in implementing HR practices, the more positive implementation of HR practices is perceived by their subordinates. The results of the factors capacity (0.03), support (0.15) and policy & procedures (-0.01) were all insignificant and do not seem to hinder FLMs in effective implementation. For the factor desire even a significant negative effect was found (-0.28**). The more desire FLMs have to take on HR responsibilities, the less effective subordinates perceive the implementation of those practices. However, this study highlighted the importance of context and confirmed that

¹ Confidence level **= < 0.05

organizations highly differ in the way they organize and implement devolvement of HR responsibilities and thus differ in the way FLMs perceive and fill in their HR role. The results of this study vary per organization.

Results of the study conducted by Bos-Nehles (2010) show for example significantly lower mean scores on the factor capacity. Line managers in two organization perceive less time for their HR tasks than line managers in the other two organizations. In a third organization, line managers perceive they are significantly 'worse' supported by the HR department than line managers in the other organizations (p.79).

Hence, the effectiveness of HR implementation seems to be organizationally contingent. The study of Bos-Nehles (2010) showed that it is related to differences in level of education, span of control, hierarchies and level of experience. In sum, the situation in which a line manager operates influence the line managers perceptions of the five limitations.

Therefore, it is likely to assume that in different organizations any of the aforementioned hindering factors could play a role, which might imply that results are diverse, due to contextual differences. This makes it relevant to study it at KPMG. Theoretically relevant, because it makes cross-comparison possible and can help to explain how organizational settings influence the perceived effectiveness of HR implementation. It is practically relevant, because it can provide guidelines to KPMG to improve the HR implementation by performance managers by getting insight in experienced constraining factors.

Based on the literature described in this chapter, it can be concluded that due to HR integration, HRM responsibilities are devolved to FLMs in organizations. However, there are limitations which can hinder effective implementation of HR practices by FLMs, namely: *lack of desire, lack of capacity, lack of competences, lack of support* and *lack of policies & procedures*.

To provide inside in the extent to which first-line managers at KPMG are hindered by these five factors and to measure the effectiveness of HRM implementation at operational level, the first part of the research (see Figure 1) model focuses on the relationship between these five factors and the HRM implementation effectiveness perceived by employees.

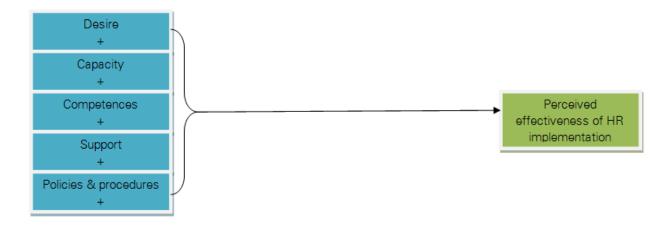


Figure 1: Research model, part 1

As mentioned earlier, HR-performance of FLMs can best be evaluated by employees, because they experience how their FLM implement HRM practices on daily basis and are the stakeholders in HR implementation. In the next section we are going to elaborate how the perceived effectiveness of HR implementation could be conceptualized.

2.6 Perceived effectiveness of HR implementation

The experiences of FLMs and the perceived effectiveness of HR implementation by employees are of interest in this thesis. To measure the perceived effectiveness of the implementation process, subordinates will be asked to judge their level of satisfaction with the way their FLM implement the HR practices on the work floor. However, Nishii and Wright (2007) argue that the effect of actual HR practices is heavily influenced by the perceptions employees have about those practices and that these perceptions differ per individual and per group due to differences in values, schemas, expectancies, social roles and goals (Nishii & Wright, 2007). Several researchers (e.g. Kinnie *et al.*,2005; Nishii & Wright, 2007) suggest that employee perceptions are partially a functions of and are shaped by experiences with, and attitudes toward supervisors. This suggests that different subordinates with the same FLM can perceive the HR implementation by their FLM differently, due to differences in the personal relationship with their FLM.

Evidence for the assumption that managers play a critical role in shaping individuals' perceptions can be found in the work of Liden and Maslyn (1998). They showed that loyalty, affect and professional respect among supervisors and subordinates are predictors of satisfaction with supervision. The evidence that individual perceptions (measured in terms of these dimensions) influence the judgments about supervision in general, make it reasonable to assume that those individual perceptions also heavily determine the opinion about HR

implementation effectiveness by their supervisor, since the implementation of HR practices is nowadays part of supervision. It implies that employee perceptions of HR practices and the effectiveness of implementation by FLMs, are partially a function of experiences with, and attitudes toward, their FLMs (Nishii & Wright, 2007).

This implies that an explicit distinction can be made between two different variables which both influence *perceived effectiveness*: (1) the five factors hindering factors by FLMs (described in the previous paragraphs) and (2) the personal relationship between FLMs and their subordinates (described below).

Gratton and Truss (2003) support this line of thought and argue that by measuring the implementation of HR practices in daily practice, the behaviours and values of line managers should be taken into account, because with their "attitudes, conversations, and body language, line managers send out very clear messages" (p.77). In other words, by evaluating effectiveness of HR implementation on employee level, but not including the behaviour of FLMs and the relationship between FLMs and subordinates, it is unclear whether perceived HR implementation (in)effectiveness is the result of well-applied practices or the outcome of a close relationship between supervisor and subordinate (Bos-Nehles, 2010). In order to measure and control the influence of the relationship between FLM (supervisor) and subordinate on the perceived effectiveness of HR implementation by employees, the quality of this relationship between FLM and subordinate will be included in this study as a third variable. By doing so, clearer conclusions about whether FLMs implement HR practices effectively can be drawn.

The quality of the relationship between FLM/subordinate can be explained and understood using the Leader-Member Exchange Theory (LMX). LMX receives much attention from research since decades and has been utilized as a foundation for measuring the outcomes of supervisors and subordinates relationships in a variety of fields (Graen & Uhl-Bien, 1995). The widespread application of LMX theory shows that it is a useful instrument for understanding relationships in organizational settings (Engle & Lord, 1997). It conceptualizes leadership as a process of interaction and a dyadic relationship between members and is grounded in the beliefs that there are differences in the quality of the relationship between leaders and their subordinates. According to the leader-member exchange theory, each employee develops a unique social exchange relationship with his or her supervisor (Graen & Uhl-Bien, 1995; Janssen & van Yperen, 2004). A distinction can be made among high-quality LMX relationships and low-quality LMX relationships between leader (FLM) and subordinate. A high-quality relationship is characterized by high levels of trust, sympathy interaction, support and formal/informal rewards, goes far beyond what is required in formal

work contract and can be seen as a partnership, whereas a low-quality relationship is characterized by low levels of trust, sympathy, interaction, support and rewards and can be seen as just a formal relationship created by the job position of both parties and based on employment contract (Wayne & Green, 1993; Tierney, 1999).

It can be assumed that a high-quality relationship between supervisor and subordinate positively influences the perceived effectiveness of HR implementation. Employees who develop a close relationship with mutual trust, sympathy, support and rewards from their supervisor have other attitudes and experiences with their supervisor than people with a lowquality relationship. It is likely that a high-quality relationship reflects a more positive attitude towards a supervisor which might result in higher perceived effectiveness of HR implementation. Contrary to low-quality relationships, which might negatively affect the attitudes toward supervisor and might result in lower perceived effectiveness of HR implementation. LMX will be measured as an extra independent variable to control for a possible second influence on perceived effectiveness by employees. A direct effect of LMX on the perceived effectiveness by employees can be expected. Empirical evidence for this can be found in the work of Tierney (1999) who examined the key role of interpersonal relationships between supervisors and subordinates in creating psychological climate perceptions. She found that the quality of the relationship between supervisor and subordinates positively influence climate perceptions. As known from Bowen and Ostroff (2004), climate perceptions result in a (un)shared interpretation and perception of what the organization expects.

If we combine the studies of Tierney (1999) and Bowen and Ostroff (2004), the quality of the relationship between supervisor and subordinate positively influences climate perceptions, and climate perceptions influence the interpretation and perceptions of and responses to HR practices and the implementation of them. It implies that climate perceptions assess how employees judge the perceived effectiveness of HR implementation. If we expand this line of reasoning with the evidence of Liden and Maslyn (1998) who argue that individual perceptions of employees influence the judgements about the supervisor (and reasonably also the opinion about HR implementation since it is part of supervision) and with the line of thought of Gratton and Truss (2001) that the relationship between supervisor and subordinate should be taken into account by evaluating perceived effectiveness of HR implementation, it can be concluded that a direct effect of LMX on perceived effectiveness of HR implementation can be expected. The quality of the relationship between supervisor and subordinates, influence the judgements about their supervisor and the manner in which employees respond to, define and interpret the perceived effectiveness of HR implementation.

One could also think of a moderating or mediating effect of LMX on the relationship between the five hindrances and the perceived effectiveness, but this seems unlikely. The five (experienced) hindering factors can influence the effectiveness of HR implementation. The perception about the effectiveness can be influenced by the quality of the LMX-relationship and thus can LMX influence the effect variable: the perceived effectiveness. However, this a direct effect of LMX on the perceived effectiveness. It is no moderating effect on possible consequences of the five hindering factors on the implementation effectiveness by FLMs. Those effects will not be influenced by a high or low quality relationship of subordinates with their supervisor.

To identify to what extent the relationship between supervisor and subordinate influence the (perceived) effectiveness of HR implementation, a second and final research model is sketched in Figure 2.

In sum, this study aims:

- to explore whether FLMs experience limitations in implementing HR practices;
- to investigate how employees judge the effectiveness of HR implementation by their FLMs;
- to examine whether the five hindering factors influence the perceived effectiveness of HR implementation;
- and to explore to what extend the relationship between supervisor and subordinate influences the perceived effectiveness of HR implementation.

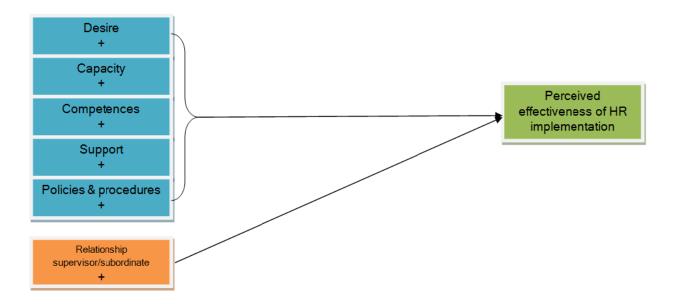


Figure 2: Final research model

These four goals formulated in sub questions:

- To what extent are first line managers hindered by the five factors in implementing HR practices?
- 2. How do employees judge the effectiveness of HR implementation by their FLM?
- 3. What is the influence of the limitations experienced by first line managers experience in implementing HRM on HRM implementation effectiveness?
- 4. To what extent does the quality of the relationship between supervisor and subordinate influence the perceived effectiveness of HR implementation by employees?

3. Context and methodology

In this chapter, information will be given about the population and context, the research procedure, research population and sample, the operationalization of the variables, the measures used to collect data and the reliability analyses to test homogeneity of the items.

3.1 Context

At KPMG Advisory, many HR practices are devolved to the line. Performance managers are responsible for implementing and executing several HR practices at the operational level and can be seen as FLMs. Performance management is not a position, but an additional function. Hence, performance managers are not part of the hierarchical structure as shown in Figure 3. Performance management is a separate function, supervised by a performance management partner. To be (or become) a performance manager, it is required to have a position which is at least one level higher in hierarchy than the function of the subordinate (e.g. a director can be the performance manager of an senior manager) and to successfully complete relevant trainings. Each performance manager supervises 5 - 15 employees.

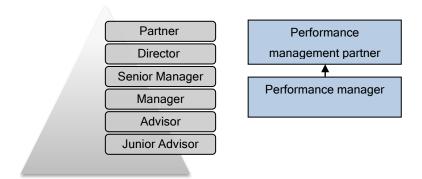


Figure 3: Pyramid of KPMG

The relationship between performance managers and employees needs some further explanation. Performance managers can be seen as FLMs because they are the managers to whom non managerial employees report and they supervise the work of operational employees. However, *not* always on a daily basis and in two different roles. During many (external) projects, employees work together with their performance manager. In the case of projects, collaboration is not based on their additional function as performance manager but as part of their regular (hierarchical) position in the organization. Employees who are performance managers fulfil two separate roles and would wear two hats, one as advisor, (senior) manager, director or partner and one as performance manager.

The authority of performance managers makes the relationship quite different. Performance managers are responsible for yearly appraisals and rewards of their employees which can result in an artificial relationship between performance manager and employee. Political interests and mutual benefits at stake are considerable. It can lead to "liking as bias" (Turban et al. 1990, p. 216). There is empirical evidence (Cardy & Dobbins, 1986; Tsui & Barry, 1986) that personal liking of a reviewer for the person reviewed directly biases the evaluation of the person reviewed' performance by the reviewer. It supports the argument that supervisors (or performance managers) evaluate liked subordinates more positively than disliked subordinates, or the other way around: subordinates with a more positive performance are liked more by their supervisor (or performance manager) (Turban et al., 1990). A possible consequence is that employees want to be in a person's good graces to become a preferred subordinate of their performance manager.

It is important to keep the special nature of the relationship in mind, because it can influence the results in this study, due to subjective views and social desirable answers of employees about performance managers.

Performance managers at KPMG are responsible for: performance management (annual plans, interim + year end reviews, talent reviews, appraisals, rewards and promotions etc.), health & well-being (preventions, support, interest), planning & project executions, training & development, coaching of employees and employee turnover. Performance Managers have to possesses different competences. They must be able to build relationships, to develop people and to make impact and they also should be driven and resilient.

Each performance manager gets 100 fixed hours and 15 hours per employee on a yearly base to fulfil their role. An HR-manager and HR-advisor assist the performance managers in implementing and executing HR practices.

In many HR practices collaboration between the HR department and performance managers takes place, for example in recruitment and selection, prevention of absenteeism, career planning and labour-disputes. Other practices are still the responsibility of the HR department, like signaling trends on the labor market and modifying the HR - policy.

3.2 Procedure

After having selected measures (described in section 3.3), individual appointments were planned between the researcher and the nine performance managers to reduce the likelihood of low response rates due to uncertainties or reluctance by participants. The aim of this meeting was to give information about the goal of this study, the added value for KPMG and performance managers, the usage of data, the results and confidentiality and anonymity

and to gather information about performance management at KPMG. It was important for this research to link the completed questionnaires of employees to the completed questionnaires of their managers, which might raise doubts about confidentiality and anonymity. This link is crucial for two reasons: (1) to explore whether the presence or absence of the five constraining / effectiveness factors influence the perceived effectiveness by employees. and (2) to judge the type of relationship (LMX) between performance manager and the subordinates. During the meeting, the agreement was made that questionnaires would be treated confidentiality. There would not be reported in a manner in which results can be reduced to individuals.

The first meeting with performance managers is also utilized to get a picture of obstacles performance managers experience in fulfilling their role. The aim was to provide qualitative information to reinforce (or weaken) the results found by quantitative measures. The meeting can be categorized as an informal conversation interview (Gall *et al.*, 2003). The purpose was to rely "entirely on the spontaneous generation of questions in a natural interaction" (p. 239). With this approach, researchers do not ask any predefined questions, but rely on the interactions with participants to guide the process of interviewing. This type of interview is by many considered as beneficial for two reasons: (1) the lack of structure, which allows for flexibility. Furthermore, (2) due to the informal nature informants may sometimes forget that they are being interviewed which reduces social desirability.

Similar meetings took place with 15 (of the 61) employees (subordinates). The employees were selected on availability, also known as convenience or opportunity sampling (Marshall, 1996). It means that an employee is selected because he or she was 'near to the hand' and readily available. It is an easy and convenient way of (non-probability) sampling for the researcher, but "does not permit any control over the representativeness of the sample" (Babbie, 2010, p. 192) The aim was to gather information about their experiences and satisfaction with performance managers. The same freewheel style of interviewing as in the case of the performance managers was chosen because of the advantages described above. The qualitative information will be compared with the (quantitative) results of the questionnaire to reinforce (or weaken) results. The results of the interviews with performance managers and employees and the comparison with the quantitative data will be described in section 4.7.

The two questionnaires were distributed in September 2011, by using an online survey tool of KPMG. An online survey has some big advantages: the potential to collect the data in a short time period and to monitor response rates and survey results, privacy protection, elimination of interview bias (delivered in exactly the same manner for all participants), the

easiness in answering questions (rapidly in use) and the real time statistical compilation for the researcher.

Quantitative data collection took place in two phases. In the first phase, the performance managers in the sample received an email notification with a short letter of information and the link to the survey. Performance managers were asked to fill in the questionnaire within two weeks. After that, individual reminders were sent to the participants who did not complete the questionnaire yet. In a time period of three weeks, all the performance managers completed the online questionnaire.

In the second phase, all the employees in the sample received an email notification with a letter of information about the survey, anonymity and confidentiality, the link to the survey and the request to complete the questionnaire within two weeks. Beside employees, performance managers were part of this sample. They also have a performance manager that manages them. After two weeks, the response rate was quite low (just around 30%). A first reminder to participate within a week was sent to the employees who did not completed the questionnaire yet. After a week, the response rate was still just 40%. To increase the response rate, a second reminder and a short letter was sent by the performance manager partner to all employees who did not complete to survey with the friendly request to complete the questionnaire as soon as possible. In a time period of four weeks, a response rate of 61% was achieved. According to Babbie (2010) a response rate of 60% or higher can be considered as good.

3.3 Research population

Participants in this study were 61 matched performance managers/subordinates of the accountable unit Public Sector (PS). All the (61) employees working for PS (population) are part of this study. So, the sample contains all the members of the total population. This implies that the quality of the intended sample has the same distribution of characteristics as the population, which makes the intended sample representative (Babbie, 2010).

Performance managers (PM)

On the 1st of September 2011, there were 249 performance managers at KPMG Advisory give the employees as well. However, since this research is limited by KPMG to one department only, the accountable unit Public Sector, the population in this research is 61, that is all the employees working for this unit. The population and sample contains 9 performance managers. The response rate of the performance managers therefore is 100%. All the respondents (100%) are male. The average age is of the performance managers is

40.6 years (SD 5.47). Table 1 contains additional information about the age distribution of performance managers.

Table 1: Age (PM)

Age		
16-25	-	
26-35	2	
36-45	6	
46-55	1	
56-65	-	

All the performance managers are highly educated. One performance manager finished higher vocational education as highest, eight performance managers finished university.

The performance managers are distributed among several locations which are figured in Table 2.

Table 2: Locations (PM)

	Arnhem	Groningen	Den Haag	Other locations	Total
Performance	3	1	5	0	9
Managers					

For anonymity reasons, no distinction in location will be made in the analysis.

The years of experience as performance manager are listed in Table 3.

Table 3: Years of experience (PM)

Years of experience				
as performance				
manager				
0-1 years	0			
1-2 years	1			
2-5 years	5			
6-10 years	3			
Longer than 10 years	0			
Total	9			

Employees (E)

The population consists of 61 employees. All the employees working for PS (subordinates and performance managers). This is so, because performance managers themselves also have a performance manager that manages them, so they also have to fill in the questionnaire inform their role as a subordinate. In total, 37 employees completed the questionnaire, so our realized sample is 37 (61% response rate). As mentioned earlier, a response rate of 61% can be considered as good. As response to this survey was confidential, no information is obtained about non-responders. Non-response may create potential bias if the answers of respondents differ from (potential) answers of persons who did not fill in the questionnaire However, confidentiality was important to minimize social desirability and maximize the response.

70.3% of the respondents is male, the others are female (29.7%). 94.6% of the respondents work on a permanent contract, 5.4% indicated that they have a temporary contract. The employees are working on different locations which are figured in Table 4

Table 4: Locations (E)

	Amstelveen	Arnhem	Breda	Den Haag	Groningen	Zwolle	Total
Employees	4	12	1	15	3	2	37

3.4 Measurement

As mentioned in the previous section two questionnaires were used to measure the independent variables and the dependent variable (see appendices 1 and 2). The five constraining factors (independent variable) were part of the questionnaire for performance managers. The perceived effectiveness of HR implementation and the subordinate version of LMX were part of the questionnaires for all employees. Both questionnaires were composed based on existing scales and constructs from previous studies to assure reliability and validity.

Independent variable: experienced limitations in HRM implementation

In order to measure the limitations that performance managers can experience in their work and to what extent these factors hinder them, Bos-Nehles (2010) developed a questionnaire to investigate how the five limitations are perceived by line managers (performance managers). In the first part of the questionnaire, performance managers were asked how much time they spend on HR tasks (little time to lot of time) and how much time they should

spend on the HR tasks to achieve an optimal result (less time to more time). The questions in the first part of the questionnaire were measured on a three point scale.

In the second part of the questionnaire, the five hindering/effectiveness factors desire, capacity, competences, support and policies & procedures were measured. Bos-Nehles (2010) operationalized these five factors in different constructs. *Desire* (16 items) is based on the constructs intrinsic motivation, identified motivation, amotivation and value added. Capacity (7 items) is based on the construct role-overload and consists of 7 items. Competences (10 items) is operationalized in the constructs occupational self-efficacy, and training & experience. Support (18 items) consists of the constructs: reliability, responsiveness, assurance and empathy. Policies & Procedures (23 items) is based on the constructs role conflict, role ambiguity, and user friendliness of HR forms. Each item (74 in total) was measured on a five-point Likert scale ranging from 1 (disagree) - 5 (agree) . For example, the construct desire contains statements related to why they (FLMs) are involved in the execution of HR tasks, like: 'Because I always give human interest priority to business interests' which can be answered on a scale from 1 (disagree) - 5 (agree). Policies & procedures consists of items about experiences with policies & procedures, e.g.: 'I work under incompatible HR policies and HR guidelines' which can be answered on a scale from 1 (disagree) - 5 (agree) etcetera. The reliability of the scales in the original research and this study of KPMG is described in section 3.4.

Alternative explanation: Quality of relationship supervisor/subordinate

As mentioned earlier, the quality of the relationship between FLM/subordinate can be explained and measured by the Leader-Member Exchange Theory (LMX). The Leader-Member Exchange theory (LMX) receives attention from research over 30 years and has undergone many refinements over the years. LMX is traditionally considered as a one-dimensional construct that measures the general quality of the relationship between supervisor and subordinate (Greguras & Ford, 2006). Liden and Maslyn (1998) developed a multi-dimensional scale (LMX-MDM) based on role theory and social exchange theory. They argue that multidimensional conceptualization of LMX relationships provide insights in which aspects are (more) important for a certain outcomes and theorize that LMX relationship should be measured by four dimensions; affect, loyalty, contribution and professional.

Empirical evidence for the different LMX-scales can be found in the work of Greguras and Ford (2006). They empirically studied the utility of LMX by comparing a multidimensional scale (LMX-MDM & SLMX-MDM by Liden & Maslin, 1998) to an unidimensional scale (LMX-7 and SLMX-7 by Scandura & Graen, 1984). A study of 422 matched supervisor-subordinates dyads showed that both measures are valuable. (Greguras & Ford, 2006, p.

459). In this research, the unidimensional LMX- scales will be applied for different reasons. First of all, both measures are valid, although they are not interchangeable. Unidimensional measures account for unique variance above multidimensional measures, and vice versa which means that both measures uniquely predict criteria (Greguras & Ford, 2006, p. 459). Furthermore, "the multidimensional LMX scales may be deficient in measuring the LMX construct given that the unidimensional measures accounted for incremental variance in criteria above that of multidimensional measures" (p.459). This means there is no evidence that measuring LMX by four dimensions provide useful insights above unidimensionality. The unidimensional scale of LMX measures three dimensions: respect, trust and obligation (Graen & Uhl-Bien, 1995). These dimensions are so highly correlated that they can be measured with the single (unidimensional) measure of LMX (Graen & Uhl-Bien, 1995).

Beside these scientific arguments, there are some practical reasons for using a unidimensional LMX-scale. For this research, a Dutch validated LMX-questionnaire (Janssen & van Yperen, 2004) is used. It contains seven items (see appendix 2) of the member version of Leader-Member Exchange questionnaires developed and applied in prior research (Scandura & Graen, 1984; Janssen & van Yperen, 2004). Subordinates indicated the seven items on a five point Likert scale ranging from 1 (low extent) to 5 (high extent), characterizing the quality of their exchange relationships with their supervisor. The reliability of the scales in the original research and this study of KPMG is described in section 3.4.

Dependent variable: Perceived effectiveness of HRM implementation

The effectiveness of HRM implementation measures the satisfaction of employees with the HRM implementation and the execution of HR tasks by their FLM (Bos-Nehles, 2010). So, the effectiveness of HRM implementation is measured from the employees' perspective. The satisfaction of employees is operationalized and measured (Bos-Nehles, 2010; based on Truss, 2001) on five HR-practices: personnel administration, recruitment & selection, career management, evaluation & rewarding and people management. The 25 items were measured on a five point Likert-scale ranging from (1) dissatisfied to (5) satisfied. The reliability of the scales in the original research and this study of KPMG is described in section 3.4.

Additional control variables

In order to study the relationship between the independent variables and the dependent variable without interference, extra control variables which could affect the dependent variable were added to this research to reduce the risk of false results. In the questionnaire for performance managers, the variables age, gender, level of education, experience and

span of control were included as parameters to neutralize or control the effect of those variables.

In the questionnaire for employees the variables age, gender, level of education, experience at KPMG and under current performance manager and type of contract were added as control variables.

3.5 Reliability analysis

To test the homogeneity and internal consistency of the items, reliability analyses on the sample of KPMG were performed. The Cronbach's Alpha (α) is commonly used as measure for internal consistency and reliability of items. Cronbach's Alpha gives measures the extent to which items in a scale measure the same construct. In general, an (α) of .70 or higher is acceptable (Field, 2009). In the tables 5, 6 and 7 is shown that all the constructs have a (α) of .70 or higher which provides enough strength to rely on those measures.

Table 5: Reliability analysis constraining factors

	Construct	Cronbach's Alpha (α) (in study KPMG)	Cronbach's Alpha (α) (In original research: Bos-Nehles, 2010)
	Desire	.74	.78
Constraining/	Capacity	.79	.84
effectiveness factors	Competences	.71	.76
	Support	.98	.87
	Policies &	.84	.81
	Procedures		

Table 6: Reliability analysis perceived effectiveness

	Construct	Cronbach's Alpha (α) (in study KPMG)	Cronbach's Alpha (α) (in original research: Bos-Nehles, 2010)
	Personnel	.76	.64
Perceived	administration		
effectiveness	Recruitment & selection	.85	.78
of HR Implementation	Evaluation & rewarding of employees	.90	.87
	Career Management	.98	.82
	People management	.93	.84

Table 7: Reliability analysis LMX

	Scales	Cronbach's Alpha (α)	Cronbach's Alpha (α)
		(in study KPMG)	(in original research:
			Janssen & van Yperen,
			2004)
Leader-Member	Subordinate	.94	.93
Exchange			
(Unidimensional)			

4. Results

In this chapter, the results of the analyses will be described and the sub questions of this thesis will be answered. The first part of the chapter contains results of the quantitative results. In the last section, the qualitative contribution is described.

4.1 Data analysis

First step in analysing the data was to generate a data set of the performance managers and a data set of the subordinates by exporting the data out of the online survey tool into SPSS. After that, reliability analyses were performed for the different variables which are already described in the previous section. To create reliability analyses (and reliable statistics) several questions needed to be reversed coded because the questions are negatively formulated instead or positively. The next step was to generate descriptive statistics for both groups by creating frequency tables, calculating means, standard deviations and variances in the two datasets. The descriptive statistics were calculated per construct (e.g. capacity, competences) and for the constructs together. For some questions, respondents had the possibility to answer 'I do not know' or 'not applicable (n/a). Those answers were categorized as missing values. There was chosen for working without missing values, because any assumption made regarding the values could introduce the potential for bias or error.

In order to generate analyses about the relationship between FLMs limitations' (independent variable) and the perceived effectiveness of HR implementation (dependent variable) and about the relationship between the leader-member exchange (independent variable) and the perceived effectiveness of HR implementation both data sets were merged and the data of the performance managers and their subordinates were matched. Correlation analyses were performed to measure the relationship between the different variables.

4.2 Performance managers limitations' in HRM implementation

To measure the extent to which performance managers experience possible limitations in the implementation of HR practices, performance managers were asked to rate how much the factors desire, capacity, competences, support and policies & procedures constrain them in performing HR tasks.

The five factors are measured on a five-point Likert scale. A score of 1 (strongly disagree) represents 'experienced as hindering or being an obstacle in HR implementation', a score of 5 (strongly agree) represents 'not experienced as hindering or not being an obstacle in HR implementation'.

Although 3 is the middle of the scale, a score of 3 is not that positive. A score of 3.21 (desire) means that performance managers do not dislike or hate the execution of HR tasks and responsibilities, but they are also not eager to perform them.

Table 8: Means independent variable

Constraining factors	Means	Standard deviations
Desire	3.21	.322
Capacity	3.56	.764
Competences	4.04	.508
Support	3.66	1.032
Policies &		
procedures	3.76	.504

The means in Table 8 show the results for the independent variable. It can be seen that the five (constraining) factors do not really hinder performance in the implementation of HR practices. A mean score of 1 means that the factor is a constraint, a mean score of 5 represents the factor is no constraint for performance managers. Four of the five factors score means above the middle of the scale (3). Noteworthy is that the statements in the questionnaire were positively formulated.

However, it means that the factors desire, capacity, competences, support and policies and procedures do not hinder performance managers in the implementation of HR tasks, from performance managers' point of view. They do not experience a lack of desire (mean 3.21) nor a lack of capacity (mean 3.56) in executing their HR tasks and they consider themselves as competent (mean 4.04). Performance managers are satisfied with the support of the HR department (mean 3.66). Though the standard deviation of support is relatively high, which indicates a wide range in scores on this construct. It implies that there are substantial differences among performance managers about the received support from the HR department. It means that some performance managers experience a lack of support as hindering factor, while others do not. Furthermore, the results show performance managers are satisfied about the policies & procedures regarding their HR tasks & responsibilities and that their roles are clear (mean 3.76).

The scores on the different dimensions per limitation are shown in Table 9.

Table 9: Means independent variable per dimension

Variable	Dimension	Mean	Standard	
			Deviation	
Desire	Intrinsic Motivation	4.47	.491	
	Identified Regulation	2.61	.601	
	External Regulation	1.83	.468	
	Value Added	4.33	.474	
Capacity	Role Overload	3.56	.764	
Competences	Occupational Self	4.15	.530	
	efficacy			
	Training	3.33	1.436	
Support	HR Support Service	3.70	1.114	
	HR Support	3.64	1.010	
	Behaviour			
Policies &	Role Conflict	3.89	.631	
Procedures				
	Role Ambiguity	3.80	.700	
	User Friendliness	3.47	.566	

The results above give a closer view on the role of the HR department. Although performance managers are satisfied in general, the high standard deviations on the dimensions *training*, *HR support service & HR support behaviour* show that the individual perceptions of performance managers about the service and behaviour of the HR department and the provided trainings really differ. Not all the performance managers receive the support they need from the HR department.

Table 9 also shows that performance managers see the added value of their HR tasks. Furthermore, it shows the high score on intrinsic motivation by performance managers in executing HR tasks (mean 4.47). It implies that the motivation for executing HR tasks comes from inside an individual, rather than from any external source or outside rewards.

It can be concluded that performance managers at KPMG pick up their HR roles. They are willing and find themselves competent to execute their HR tasks & responsibilities. They are satisfied about the policies & procedures and the clarity about their roles. In general, performance managers are satisfied about the support of the HR department, although there

are large individual differences. The conclusion is that performance manager (in general) do not experience the factors desire, competences, capacity, support and policies & procedures as an obstacle in executing HR practices. Hence, it is unlikely that those factors do affect the perceived effectiveness of HR implementation by employees. Although, individual perceptions about support from the HR department really differ.

The results somewhat contradict results described in literature about devolution, This literature suggests that line managers perceive (five) factors which hinder them in the execution of HR tasks and responsibilities. The findings of this study are to a certain extent in line with the empirical results of Bos-Nehles (2010). She found no evidence for the factor desire as hindering factor, but find that the other factors (capacity, competences, support and policies & procedures) are experienced as challenging by FLMs. Although, as mentioned earlier, the study of Bos-Nehles highlighted the important of context and confirmed that the effectiveness of HR implementation seems to be organizational contingent. The situation in which line managers operate influence the perceptions of line managers about the five limitations. So, contextual differences between KPMG and the organizations studies by Bos-Nehles (201) can explain the (partly) different findings in those two studies.

However, this study highlighted the importance of context and confirmed that organizations highly differ in the way they organize and implement devolvement of HR responsibilities and thus in the way FLMs perceive and fill in their HR role. The results of this study vary per organization. Results of the study conducted by Bos-Nehles (2010) show for example significantly lower mean scores on the factor capacity. Line managers in two organization perceive less time for their HR tasks than line managers in the other two organizations. In a third organization, line managers perceive they are significantly 'worse' supported by the HR department than line managers in the other organizations (p.79).

Hence, the effectiveness of HR implementation seems to be organizationally contingent. The study of Bos-Nehles (2010) showed that it is related to differences in level of education, span of control, hierarchies and level of experience. In sum, the situation in which a line manager operates influence the line managers perceptions of the five limitations.

4.3 Perceived effectiveness of HRM implementation

To measure the perceived effectiveness of HR implementation, employees were asked to rate their satisfaction level of the HR implementation. Satisfaction is measured on a five-point Likert scale. A score of 1 represents dissatisfaction and perceived ineffectiveness of

HRM implementation, a score of 5 represents that subordinates are very satisfied and implies perceived effectiveness of HRM implementation. The statistics are presented in Table 10. The means show the level of satisfaction of subordinates about the way their performance manager execute HR practices in daily practice.

Table 10: Means dependent variable

HR practices	Mean	Standard deviation
Personnel administration	4.07	.267
People management	3.54	.567
Recruitment & selection	3.73	.788
Evaluation & rewarding of employees	3.27	.849
Career management	3.50	.422
HRM implementation effectiveness	3.60	.420

The results show that subordinates are satisfied with the implementation and execution of HR practices by their performance managers. The means of the five HR practices are reasonably high (3.27 to 4.07) and all reach a mean above the middle of the scale (3). It can be concluded that the subordinates evaluate the (perceived) implementation of HR practices by performance managers as effective (mean 3.60), although standard deviations are quite high for the practices recruitment & selection and evaluation & rewarding of employees. This implicates that there are differences among individuals about the satisfaction of these practices. In general, employees are most satisfied with the execution of (personnel) administrative tasks and the least satisfied with the way their manager performs HR tasks related to evaluation and rewards.

4.4 The effect of performance managers' limitations on the perceived effectiveness

In order to measure the effect of the limitations' experienced by performance managers on the perceived effectiveness by subordinates several steps need to be taken.

Correlation and regression

The first step is to conduct a correlation analysis in SPSS to evaluate whether there is an association between the independent and dependent variable or not. It is important to note that a strong (or even perfect) correlation does not imply causation. If a correlation analysis

shows a significant relationship, the second step is to run a regression analysis to identify the relationship between the dependent variable (the value of which is to be predicted),

and the independent that is held fixed. Regression goes beyond correlation by adding prediction capabilities. The aim is to explore and model the strength and direction of the relationship between the independent and dependent variable and to predict the statistical dependence of the perceived effectiveness (dependent variable) on the five hindering factors (independent variable). However, one of the underlying assumptions of a regression analysis is that the distribution is approximately normal. A normal distribution has the property that about 68% of the values will fall within +/- 1 standard deviation from the mean, 95% will fall within +/- 2 standard deviations, and 99.8% will fall within +/- 3 standard deviations. Typically, observations more than three standard deviations from the mean are considered as extreme and are called "outliers". When a data set contains hundreds of observations, a few outliers may not cause problems. But outliers can spell trouble for models fitted to small data sets like this: one or two bad outliers in a small data set can (depending on their location) may have a major impact on the regression line and badly skew the results (Field, 2009). To control for outliers, a normal probability plot will be sketched before running a regression analysis to assess whether or not the data is approximately normal distributed and to identify outliers. The results of the correlation analysis are shown in Table 11.

Table 11: Correlations hindering factors and perceived effectiveness

Correlation table hindrances -	es - perce	perceived effectiveness	stiveness									
Variables	Means	Standard anoitsiveb	Desire	Capacity	Competences	Support	Policies & procedures	∍6A	Education	Experience atKPMG	Experience as perf.manager	Perceived effectiveness
Desire	3.21	.322	1.00									
Capacity	3.56	.764	0.21	1.00								
Competences	4.04	.508	0.23	0.61	1.00							
Support	3.66	1.032	0.20	0.55	0.54	1.00						
Policies & procedures	3.76	.504	0.72*	0.51	0.23	0.64	1.00					
Age	40.67	5.48	-0.01	-0.12	-0.07	0.02	0.04	1.00				
Education	4.89	.333	0.49	-0.19	-0.19	0.02	0.39	0.63	1.00			
Experience at KPMG	4.33	707.	0.04	-0.35	*/9'0	-0.06	0.31	0.48	0.71*	1,00		
Experience as perf.manager	3.22	299	0.24	0.57	0.26	0.40	09:0	0.61	*69.0	0.35	1.00	
Perceived effectiveness	3.60	.420	0.38	0.15	0.15	0.18	0.14	-0.29	-0.05	-0.95	0.20	1.00
*= <= 0.05; **= <=0.01												

Results

The results show that -in this study- there is no significant relationship between one or more of the five hindering factors by performance managers and the perceived effectiveness by their subordinates. It cannot be concluded there is a relationship between the competences and desire a manager has, the capacity, support and policies & procedures he or she receives and the perceived effectiveness of HRM implementation by subordinates.

The information (given by the correlation analysis) that there are no significant correlations means that no regression analysis can be performed. It is impossible to predict statistical dependence of the perceived effectiveness on the five limitations when there is no relationship between those two variables.

Explanations

A possible explanation for this finding may be that employees can be satisfied with the implementation of HR practices, because it suits their personal interests, without taking into account if their FLM believes in the HR practices and has the desire to implement them. Hindering factors by FLMs might not always be experienced by their employees as hindering. In the opinion of employees, HR practices can still be effectively implemented irrespective the willingness of FLMs for executing HR tasks; employees on the operational level can be satisfied with 'fine-tuned' HR practices as well.

Comparison previous studies

The findings from this study are to a certain extent consistent with the results of the research conducted by Bos-Nehles (2010). In that research it was found there is no effect of the factors capacity, support and policies & procedures on the perceived effectiveness of HR implementation by employees which is consistent with the findings in this study. Bos-Nehles (2010) found a positive (significant) relationship for the factor competences. In this KPMG study, no evidence for this positive effect was found though. Bos-Nehles (2010) found a negative (significant) relationship with perceived effectiveness of HRM implementation. The negative effect of desire can be explained by the fact that the effectiveness is measured on the opinion of employees (Bos-Nehles, 2010). It is already mentioned that the influence of the five factors is highly context dependent, which can help to understand contradictions in those two studies.

4.5 Leader-Member Exchange (LMX)

To measure the quality of the relationship between performance managers and their subordinates, the leader-member exchange (LMX) is measured. LMX is measured on a five-point Likert scale ranging from 1 (to a low extent) to 5 (to a high extent). Employees indicated the extent to which the items characterize the quality of their relationships with their performance manager. The mean and standard deviation of LMX are presented in Table 12

Table 12: Mean LMX

Leader- Member Exchange	Mean	Standard deviation
LMX	4.02	.710

The results show a mean score of 4.02 which indicates that subordinates rate the quality with of the relationship with their performance manager as 'quite high'. Subordinates perceive that their relationship is characterized by high levels of trust, sympathy interaction, support and formal/informal rewards and go far beyond what is required in formal work contracts.

4.6 The influence of Leader-Member Exchange (LMX) on perceived effectiveness

To measure whether the perceived HR implementation effectiveness is related to a close relationship between performance managers and their subordinates, two analyses have been performed: a correlation and regression analysis (for details about the different analyses, see p. 34). The aim was to measure if the alternative explanation (LMX) influence the outcomes of the perceived effectiveness.

4.6.1 Correlation analysis

The results of the correlation analysis are figured in Table 13.

Table 13: Correlations LMX and perceived effectiveness

Variables	Personnel administration	People Management	Recruitment & selection	Evaluation & rewarding	Career Management	Perceived effectiveness
LMX (Subordinate)	0.82**	0.51*	0.50**	0.78**	0.76*	0.64**
*= <= 0.05; **= <= 0.01						

It shows there is a relationship between LMX and the perceived effectiveness of HR implementation, with a significant correlation of .64. It means that every 1 point LMX increases, the perceived effectiveness of HR implementation increases with .64.

To check whether LMX correlates to all the constructs of perceived effectiveness, before performing regression analyses, correlation analyses between the five constructs (personnel administration, recruitment and selection, etc.) and LMX were performed. As shown in table 13, all the constructs of perceived effectiveness are significantly correlated to LMX, ranging from .50 (recruitment and selection) to .82 (personnel administration), It can be concluded that there is a significant relationship between the quality of the relationship between performance managers and their subordinates and the perceived effectiveness of HR implementation by those subordinates.

4.6.2 Regression analysis

The next step was to measure to what extent outcomes in perceived effectiveness of employees can be explained by outcomes in LMX. A regression analysis was performed by calculating R² to explore and model the strength and direction of the relationship and to predict the statistical dependence of the perceived effectiveness on the quality of the relationship between performance manager and their supervisor (LMX) regression analysis were performed. The results are shown in Table 14 and the scatterplot is attached as appendix three.

Table 14: Regression LMX and perceived effectiveness

Leader- Member Exchange	Perceived effectiveness
LMX	0.64**
N	37
F	23.69
R²	.40
Adj. R ²	.39
* = <= 0.05; **= <= 0.01	

The R² of the model is .40 which implies that 40% of the perceived effectiveness of HRM implementation by employees can be explained by the quality of the relationship between performance managers and subordinates. The adjusted R² shows to what extent the model generalizes. Ideally R² and adjusted R² are equal or very close to each other. In this model the adjusted R² is about 1% lower than the R² which is a very small deviation (Field, 2009).

The results show that the quality of the relationship between performance manager and subordinate clearly influences the perceived effectiveness of HR implementation by employees. 40% of the perceived effectiveness can be explained by LMX. It shows that reasonably high perceived effectiveness of HR implementation by employees is partly the result of a close relationship between performance managers and subordinates.

The influence of the relationship between supervisor and subordinate on the effectiveness of HR implementation is a quite undiscovered area in the HRM field of research. Although, findings in this study are consistent with the research of Nishii and Wright (2007) and Liden and Maslyn (1998) who describe that the effectiveness of implementation by FLMs, are partially a function of experiences with, and attitudes towards, their FLM. It empirically supports the line of thought of Gratton and Truss (2003) that the relationship between supervisor and subordinate influence the perceived effectiveness of HR implementation and thus should be measured if HR effectiveness is measured by employees.

4.7 Qualitative results

4.7.1 Performance managers

During the interviews, held to collect qualitative data, the nine managers were enthusiastic about their role as performance manager. According to them, they are motivated to perform HR tasks and have the competences to execute their tasks and responsibilities. Although, the majority of the performance managers argued that they could not devote sufficient time to their HR tasks because harder priorities (sales) dominate. Furthermore, a few managers argued that they experience shortcomings in the policies & procedures. It is argued by several performance managers that the policies & procedures for some HR practices (e.g. reward and evaluation of employees) are excellent, while policies & procedures for other HR practices (e.g. learning and development of employees and advising of supporting of employees) are unavailable. The majority of the performance managers was not completely satisfied with the support and behaviour of the HR department. They criticized that HR is busy with continuously developing policies and tools, but insufficient so, with considering the added value of those tools for the business and lacking in the implementation of their HR policies and HR practices and supporting performance managers.

By comparing the quantitative with the qualitative results, it can be concluded there is a gap between the quantitative and qualitative results in the constraining factors, experienced by performance managers. The results of the interview show there are some factors which hinder performance managers: a lack of capacity due to harder priorities, the absence of clear policies and procedures for several HR practices and the lack of support by the HR department. However, the results of the questionnaire (see section 4.1) show that performance manager to a certain extent do not experience these factors as hindering. The lack of support by the HR department is mentioned by some performance managers in the questionnaire, but the quantitative results do not show a lack of capacity and/or lack of policies & procedures.

A possible explanation for the gap in quantitative and qualitative results can be found in social desirability in the answers of the questionnaires, which will be further commented on in the section about limitations of this study, in the next chapter.

Another possible explanation is related to the different nature of the quantitative and the qualitative study. During (unstructured) interviews, general questions were asked about how performance managers perceive and experience their role as performance manager, if they are motivated and to what extent they are hindered. However, the quantitative part of this

study collects (structured) in depth information about five constraining factors by measuring specific dimensions and a range of constructs.

4.7.2 Employees

The conversations with employees showed they are quite satisfied with the HR implementation by their performance manager and about the relationship with their performance managers. There were no real criticisms on the role of performance managers as HR implementers. There are differences in intensity of contact between performance managers and employees. Some employees have weekly contact with their performance manager, while others have contact on quarterly base or just in case of appraisals. By comparing the quantitative with the qualitative results, it can be concluded that results are similar. There is no gap between the quantitative and qualitative results in the perceived effectiveness of HR implementation by employees.

5. Conclusion & recommendations

In this chapter, conclusions to the research questions will be given and practical recommendations for KPMG will be presented.

5.1 Conclusions

The aim of this thesis is to provide insights into how effective performance managers of the accountable unit Public Sector at KPMG implement HR practices and which factors hinder them in effective implementation.

To answer the sub questions and the main research question, the experienced limitations in the implementation of HR practices by performance manager, the perceived effectiveness of the HR implementation by employees and the influence of the quality of the relationship between supervisor/subordinate on perceived effectiveness by employees have been examined.

Sub question 1: To what extent are FLMs constrained by the five factors in implementing HR practices?

The quantitative results of this study do not provide evidence that performance managers are hindered by the five constraining factors (desire, capacity, competences, policies & procedures and support) in the implementation of HR practices. They have the willingness and capacity to perform HR tasks, have the feeling to be competent, are supported by clear policies & procedures and perceive support from the HR department. Although, individual perceptions about the support of the HR department vary. However, results of the qualitative research showed a quite different view. During interviews, several performance managers argued that the experience a lack of capacity, lack of policies & procedures and indeed, a lack of support by the HR department. Possible explanations for these differences can be found in the social desirability in the answers of the questionnaire and in the different nature of the quantitative and qualitative study. The findings differ to a certain extent with the empirical results of Bos-Nehles (2010). She found no evidence for the factor desire as hindering factor, but concluded that the factors capacity, competences, support and policies & procedures are experienced as challenging by FLMs. Although, Bos-Nehles (2010) concluded that the influence of the five factors is highly context dependent, which can help to understand contradictions in the two studies.

The findings in this study are contradicted to the devolution literature in which it is argued that five constraining factors hinder FLM in the implementation of HR practise which results

in ineffective HR implementation. In this study, no evidence is found that performance managers are hindered by unwillingness, incompetency, insufficient capacity and/or inadequate policies & procedures. A few performance managers are hindered by a lack of support. The discrepancies between the results in the study at KPMG and the devolution literature can be explained by the fact that many data in devolution literature is collected only from HR managers instead of line managers and subordinates Furthermore, previous (devolution) research ignored organizational differences (Bos-Nehles, 2010).

Sub question 2: *How do employees judge the effectiveness of HR implementation by their FLM?*

This study shows that subordinates evaluate the effectiveness of HR implementation by their performance manager as reasonably high. Employees are most satisfied with the implementation of personnel administration and the 'least' with HR tasks related to evaluation and rewards.

Sub question 3: What is the influence of the limitations experienced by first line managers experience in implementing HRM on the perceived HR implementation effectiveness? In this study there is evidence that the five hindering factors desire, competences, capacity, support and policies & procedures have no effect on the perceived HR implementation effectiveness by employees. No significant relationships were found between one or more of the five limitations and the perceived effectiveness by employees.

The results are to a certain extent consistent with the results of the research conducted by Bos-Nehles (2010). In that research it was found there is no effect of the factors capacity, support and policies & procedures on the perceived effectiveness of HR implementation by employees which is consistent with the findings in this study. Bos-Nehles (2010) found a positive (significant) relationship for the factor competences. In this KPMG study, no evidence for this positive effect was found though. Bos-Nehles (2010) found a negative (significant) relationship with perceived effectiveness of HRM implementation.

Sub question 4: To what extent does the quality of the relationship between supervisor and subordinate influence the perceived effectiveness of HR implementation by employees? In this study, there is evidence that the quality of the relationship between performance manager and subordinate influence the perceived effectiveness by employees. A strong correlation is found (.64) between LMX and perceived effectiveness which implies that (1) changes in the outcomes of LMX are associated with changes in the perceived effectiveness or HR implementation. It is found that almost 40% of the perceived effectiveness of HR implementation can be explained by the quality of the relationship between performance manager and subordinate. Based on these results, there is evidence that the perceived

effectiveness of HR implementation by employees at KPMG (unit Public Sector) is partly the result of a close relationship between manager and subordinate.

Research on the influence of the relationship between supervisor and subordinate on the effectiveness of HR implementation is very scarce. Although, the findings are consistent with the research of Nishii and Wright (2007) and Liden and Maslyn (1998) who describe that the effectiveness of implementation by FLMs, are partially a function of experiences with, and attitudes towards, their FLMs. It empirically supports the line of thought of Gratton and Truss (2003) that the relationship between supervisor and subordinate should be taken into account when HR implementation effectiveness is measured on employee level.

Based on the sub conclusions above, a general conclusion can be drawn by answering the main question:

To what extent do first-line managers implement HRM practices effectively?

Performance managers (FLMs) at KPMG do implement HR practices guite effectively according to their subordinates (with whom they have a special relationship). Although there is a small gap between the quantitative and qualitative results. The quantitative results show they do not experience real constraints and the perceived effectiveness of their HR implementation is reasonably high. The qualitative results show that some performance managers experience a lack of support, a lack of capacity and lack of policies & procedures. Employees are nonetheless satisfied with the HR implementation by their performance manager. Based on this study, it cannot be concluded there is a relationship between the five factors experienced by performance managers (independent variable) and the perceived effectiveness of HR implementation (dependent variable). However, there is statistical evidence that the perceived effectiveness is influenced by the perception and attitude of employees on their performance manager. A direct significant relationship is found between LMX and perceived effectiveness. It is shown that a trusted relationship between performance manager positively influence the perceived effectiveness by employees. The conclusion can be drawn that the perceived effectiveness of HR implementation is highly dependent on the relationship among the employee and their supervisor.

The outcomes of the research are shown in figure 4.

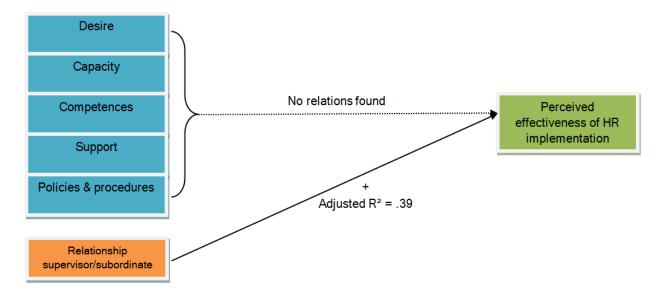


Figure 4: Research outcomes

5.2 Practical recommendations

There are some practical recommendations for KPMG:

HR: Be clear about roles & responsibilities by providing clear policies & procedures

The qualitative results of this study show that there are no policies & procedures available for several HR practices (like advising or supporting of employees). However, clear HR policies

& procedures are necessary to advice performance managers about their role and responsibilities. Furthermore, unclear policies & procedures can result in the implementation of fine-tuned HR practices, because performance managers do not know how to execute the HR intentions of KPMG in daily practice. To implement HR practices as intended, clear policies & procedures about those practices are essential.

2) HR: Provide sufficient support to performance managers

The results of the study show that individual perceptions of performance managers about the support, behaviour and provided trainings really differ. It means that they are not all satisfied about the role of the HR department. However, proactive support and coaching are requirements for performance managers to fulfil their role successfully (Bos-Nehles, 2010). It is recommended to create focus groups of performance managers to get a clear understanding of what kind of support they need. Based on the outcomes of the focus group sessions, support and training can be customised.

- The quantitative results of this study show that the quality of the relationship between performance managers and employees is crucial in reaching effective HR implementation. It is recommended to pay attention to and invest continuously in those (dynamic) relationships to keep the quality of the relationships between performance managers and subordinates now and in the future as high as possible. It is up to KPMG to decide which actions are desirable.
- 4) Conduct a study to the content of the HR practices

As mentioned in the introduction of this thesis, the HR department of KPMG was not willing to participate in this study which narrowed the scope of this research substantially. However, the effectiveness of HRM is not only heavily dependent on the effectiveness of the implementation (HRM process), but also on the presence of properly designed HR practices (HR content). This study shows that employees are satisfied with the implementation. Although, the results of the Global People Survey that employees are not satisfied or cannot recognize the HR practices, can also be explained by the content of the HR practice; in a gap between intended, actual and perceived HR practices. Due to the unwillingness of the HR department, it was not possible to include the content of the HR practices in this study, but it is still highly recommended to measure it. For example by applying the questionnaire of Delmotte (2008) which measures the HR system strength, based on the theory of Bowen and Ostroff (2004).

5.3 Scientific implications

Although the sample in this study is rather small and although the nature of the relationship between performance manager and employee is special, this study provides empirical support to the notion that the quality of the relationship between supervisor and subordinate influences the perceived effectiveness of HR implementation by employees. It shows that the relationship between supervisor and subordinate should be included in scientific research to perceived HR effectiveness.

6. Discussion

The answers to the main research question described above have been realized by designing and conducting the study, in good conscience, as systematically and carefully as possible. Amongst other things, this has been done by building it on relevant and recent literature as well as by the use of a validated research instrument. In doing so, it has been tried to make the (outcomes of) the study both practically useful (for KPMG) and - as far as realistic within the constraints of a master thesis - scientifically relevant. This thesis shows that the relationship between supervisor and subordinate highly influence the perceived effectiveness of HR implementation. Thus, the quality of the relationships has to be taken into account when evaluating the effectiveness of HRM implementation in scientific research.

6.1 Limitations

However, all research has its limitations and, of course, this study is no different. It should be emphasized that while designing and conducting the study several decisions had to be made, that pose limitations on the results.

Process-oriented nature

The main limitation is the process-oriented nature of this study due to lack of support by the HR department of KPMG. As mentioned in the introduction of this thesis, the HR department was not willing to participate in this study which narrowed the scope of this research. The aim of this study was to study the two critical factors for the success of HR practices: the HR content (the quality of the HR practices) and the HR process (the implementation of HR practices). However, the unwillingness of the HR department resulted in a thesis which is exclusively focused on the HRM process. It means that no judgments can be made with regard to the quality of the HR practices itself. Therefore, no conclusion can be drawn about the success of the HR practices.

Generalizability

The sample of this study is, without any doubt, rather small. Nevertheless, this makes the results not less reliable and valuable for KPMG. The aim was to study if performance managers in the unit Public Sector are able to implement HR practices effectively. For this purpose, the size and composition of the sample was good. However, results cannot be generalized to other accountable units, departments, KPMG Advisory in general or any further. Although, the research method and instruments applied in this study can be used in other departments or units as well.

Social desirability

Social desirability should not be underestimated in this study. Performance managers might give social desirable answers, because they do not want to admit their own weaknesses, like a lack of desire and/or a lack of competences in performing HR practice. Subordinates might give social desirable answers, because of the special relationship with their performance managers and the mutual political interests. Although, the questionnaire was confidential and anonymous, it is likely that employees are afraid for their position and do not take any risks and thus make a too favourable view of their performance manager.

Self-evaluation bias

The self-evaluation by performance managers could be biased. It is known from the attribution theory (Kelley & Michela, 1980; Lord, 1983) that humans attribute success and positive outcomes to one's internal disposition and failure to external factors or circumstances. In other words, humans claim their own credit for successes and deny responsibility for their failures. The risk in this study is that performance managers can search for external constraints (lack of capacity, lack of support and lack of policies & procedures) rather than looking to their own constraints (lack of desire and/or lack of competences). A way to overcome this limitation is by comparing the self-perception of performance managers to the perception of others (Kwan *et al.*, 2004; Bos-Nehles, 2010). However, question is to what extent other stakeholders (e.g. direct colleagues or the HR department) are able to assess to limitations experienced by performance managers.

Single perspective

The perceived effectiveness of HR implementation in this study is measured by the opinion of employees, because they are the people who experience the implementation on daily basis. However, asking also other stakeholders like HR professionals should have been desirable to create a completer view. Each employee and every department has their own interests regarding HRM which could affect their opinion about it. An HR department want that HR practices are implemented by performance managers as intended (Khiiji & Wang, 2006), while employees prefer HR practices which fulfil their individual desires. It is likely that perceived effectiveness of HRM implementation measured from various perspectives might generate different outcomes.

6.2 Further research

In further research, a couple of issues need to be addressed.

LMX-measures

In this study, it is showed that the quality of the relationship between supervisor and subordinate (measured by LMX) highly influence the perceived effectiveness of HR implementation. It is recommended in further scientific research on the HRM process and on the effectiveness of HR implementation to include this variable.

As described in the methodology section, both LMX measures (uni- & multidimensional) each tap unique information about the LMX relationship. The unidimensional uniquely predicts criteria above the multidimensional scale and vice versa. Greguras & Frod (2006) argue that 'to maximize prediction and understanding, researchers may want to collect data from both measures and from both perspectives' (p. 459). It is recommended for future research to gather data from both measures.

Intended, actual, perceived HR practices

The focus is on the HRM process, the features that support to get the HR message across. More specifically, on the effectiveness of the implementation process of the HR practices by performance managers. However, the process in terms of implementation is not the only critical factor for the success of HR practices. The content -the HR messages- is important as well. As Gratton & Truss (2003) mentioned, there has to be horizontal and vertical alignment. Therefore, in future research it can be relevant to combine the content (HR practices) and process (HR implementation) of the HR practices and measure both dimensions. The model of Wright & Nishii (2007) focused on the distinction between intended, actual and perceived HR practices can be added to contribute to the understanding the relationship between HRM and performance and more specifically, to understand the effect of HR practices on performance.

Effectiveness of devolution

Another suggestion for further research which can be combined with the bullet point above and which is based on personal interest and curiosity, is to study the (in)effectiveness of HR devolution. As Storey (1992) mentioned, FLMS became mini-managers. In this role, they are responsible for broader business responsibilities like devolved HRM. According to my study and the dissertation of Bos-Nehles (2010) line-managers are quite effective in the implementation of HR practices. However, other studies (e.g. Harris *et al.*, 2001) showed that the devolution of HRM is not successful. It could be relevant to study it in-depth by measuring if HRM is more (or less) effective if it is devolved from HR departments to FLMs, for example by pre- and post (devolution)measurements.

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8. Appendices

Appendix 1: Questionnaire performance managers



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Vragenlijst over de HR-rol van performance managers

Het onderzoek

Deze vragenlijst gaat over de rol van performance managers bij het uitvoeren van het HR beleid en de mogelijke uitdagingen die zij daarbij ervaren. Door het aantrekken, ontwikkelen, beoordelen en begeleiden van medewerkers hebben performancemanagers namelijk een belangrijke HR-rol. Wij vragen in dit onderzoek naar jouw opvattingen, en naar je eigen ervaring als performance manager met HR taken en verantwoordelijkheden.

Wij zullen onder andere vragen naar de tijd die je aan HR verantwoordelijkheid en taken besteedt, je motivatie om de HR activiteiten uit te voeren, je eigen competenties met betrekking tot HR, de ondersteuning van de HR afdeling en de richtlijnen en procedures voor het uitvoeren van je HR-taken.

Vertrouwelijkheid

ledereen die deze vragenlijst ontvangt moet zich vrij kunnen voelen om de vragenlijst in te vullen. Daarom zijn vertrouwelijkheid en anonimiteit van groot belang. Er zal volstrekt vertrouwelijk met de ingevulde vragenlijst worden omgaan. Individuele vragenlijsten komen niet bij KPMG terecht. De rapportage die wordt gemaakt zal volledig anoniem zijn. Er zal nooit gerapporteerd worden op een wijze waardoor resultaten tot een individu herleid kunnen worden.

Vragen?

Heb je vragen over dit onderzoek dan kun je contact opnemen met Ellen Kuiper.

Contactgegevens:

Ellen Kuiper Universiteit Twente/KPMG

Tel: 0654362585

E-mail: kuiper.ellen@kpmg.nl

1. HR verantwoordelijkheid en taken

aangegeven hebt!

In het volgende deel zullen wij vragen stellen over je (leidinggevende) functie als performance manager, waarbij de focus ligt op de HR verantwoordelijkheid die je hebt en HR-taken die jij voor je team moet uitvoeren. Leidinggeven betekent niet alleen het leiden, aansturen, motiveren en coachen van je team, maar ook het hebben van HR-verantwoordelijkheden en het uitvoeren van bijbehorende taken.

Voor welke van de volgende HR-activiteiten ben jij als performance manager verantwoordelijk?							
Administratieve taken m.b.t het leiden van je team Personeelsplanning en -mutaties Selecteren van potentiële nieuwe werknemers Evalueren, trainen en beoordelen van je medewerkers Vaststellen en bespreken van salaris(verhoging) Begeleiding, adviseren en motiveren van je team							
Met HR verantwoordelijkheid en taken worden in het vervolg die activiteiten bedoeld die je hier boven							

2. Tijdbesteding aan HR verantwoordelijkheid en taken

Wil je bij onderstaande vragen aangeven hoeveel tijd je zelf (in je functie als PM'er) aan de genoemde taken besteedt (van 1 t/m 5)? Als de stelling voor jou niet van toepassing is, vink dan 'niet van toepassing' aan.

Administratieve taken m.b.t. leiden van uw team						
V	Veinig tijd			V	eel tijd	n.v.t
Urenregistratie/accorderen		\square_2	З	□ 4	\square_5	
Ziekteverzuim	∐1	\square_2	<u></u> 3	□4	∐ ₅	<u></u>
Archivering van personeelsgegevens	∐1		\square_3	□ ₄	\square_5	∐ ₆
Vertalen van het organisatiebeleid naar je team		\bigsqcup_2	∐3 □	<u></u> 4	\square_5	∐ ₆
Veiligheid		\bigsqcup_2	∐3	<u></u> 4	□ ₅	∐ ₆
Beheren en analyseren van personeelsgegevens (uit de personeelsadministratie c.q. personeels	1	\square_2	\square_3	□ 4	□ 5	□ 6
informatiesystemen voor operationele doelein						
Kwaliteit van de arbeid	□ ₁	\square_2	\square_3	\square_4	□ ₅	□ 6
(arbeidsinhoud, arbeidsomstandigheden, arbei		<u> </u>		L 4	□5	□6
•	ius-					
verhoudingen, ergonomie van de werkplek, omgevingsklimaat e.d.)						
Personeelsplanning						
	Veinig tijd		_	_ V	eel tijd	n.v.t
Introductie van nieuwe medewerkers	<u></u> 1	\square_2	\square_3	<u></u> 4	\square_5	\Box_6
Functie-indeling	<u></u> 1	\square_2	<u></u> 3	<u></u> 4	<u></u> 5	<u>6</u>
Functie beschrijving	∐₁	\square_2	<u></u> 3	<u></u> 4	□ 5	<u></u>
Competentiebepaling		\square_2	<u></u> 3	\square_4	\square_5	\Box_6
Personeelsmutaties	□1	\square_2	\square_3	\square_4	\square_5	\Box_6
(plaatsing, overplaatsing, ontslag, promotie)						
Operationele personeelsplanning	∐1	∐ 2	<u></u> □3	<u></u> 4	∐ 5	∐ 6
(afstemmen van personeelsbeschikbaarheid e						
personeelsbehoefte in relatie tot de operatione	ele					
planning)						
Aantrekken en selecteren						
	Veinig tijd			_	eel tijd	n.v.t
Aantrekken van potentiële werknemers Selectie	∐₁ □	\bigsqcup_2	∐₃ □	∐ ₄	∐ ₅	∐ ₆
Gelectie (brievenselectie, bijwonen van selectiegesprekken	Ll₁	\bigsqcup_2	∐3	□ 4	□ 5	∐ 6
tests of assessment centers, selectie van nieuwe	,					
medewerkers)						
Evalueren						
V	Veinig tijd			V	eel tijd	n.v.t
Evalueren van bestaande trainingen en opleidinge	n 🔲 1	\square_2	\square_3	\square_4	\square_5	\Box_6
en bepaling van opleidingsbehoeften e.d.						
Opleiden en instrueren van je werknemers	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6
(inclusief introductiecursus, functie- en						
taakgerichte opleiding)		_	_	_	_	
Loopbaanbegeleiding	<u>_</u> 1	\square_2	\square_3	\square_4	\square_5	\Box_6
Werkoverleg met je medewerkers	<u></u> 1	\square_2	\square_3	\square_4	\square_5	<u>6</u>
Voeren van beoordelingsgesprekken	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6

Performance managers as HRM implementers: are they effective?

Voeren van functioneringsgesprekken Bewaking van de gemaakte afspraken uit de beoordelings- en functioneringsgesprekken			\square_3 \square_3	□4 □4	□ ₅ □ ₅	
Belonen					1 1	
Vaststellen van salarissen Verhoging of vermindering van salarissen Bespreken van salarissen	Weinig tijd □₁ □₁	\square_2	$ \begin{array}{c} \square_3 \\ \square_3 \\ \square_3 \end{array} $	V€ □4 □4 □4	eel tijd	n.v.t.
Begeleiden						
Oplossen van conflicten tussen leden van jouw tea Adviseren van je werknemers Onderhouden van harmonieuze groepsrelaties binnen je team		\square_2	$ \begin{array}{c} $	□4 □4 □4	'eel tijd □₅ □₅	n.v.t
Ziekteverzuimbegeleiding (voeren van gesprekken met medewerkers tijd hun ziekteperiode)	□ ₁ dens	□2	\square_3	□ 4	∐ 5	
Sociale begeleiding (persoonlijke gesprekken, individueel gerichte personeelsbegeleiding)	□ ₁	\square_2	\square_3	□ 4	□ ₅	
Wil je nu ook aangeven hoeveel tijd je zelf (in je Plebesteden om een optimaal resultaat te willen bere Administrative taken m.b.t. leiden van uw team Urenregistratie/accorderen Ziekteverzuim Archivering van personeelsgegevens Vertalen van het organisatiebeleid naar je team Veiligheid Beheren en analyseren van personeelsgegevens (uit de personeelsadministratie c.q. personeelsinformatiesystemen voor operationele doelein	iken (1 mir ninder tijd 1 1 1 1 1 1 1 1 1	nder, 2 ge	lijk, 3 me	er)?		en
Kwaliteit van de arbeid (arbeidsinhoud, arbeidsomstandigheden, arbei	□₁ eids-	2	_3	□ 4		
Personeelsplanning	ninder tijd	evenveel	tiid meer	tiid n v t		
Introductie van nieuwe medewerkers Functie-indeling Functiebeschrijving Competentiebepaling Personeelsmutaties (plaatsing, overplaatsing, ontslag, promotie)		$ \begin{array}{ccc} & & \square_2 \\ & & \square_2 \end{array} $	□3 □3 □3 □3 □3 □3	□4 □4 □4 □4 □4	,	

Operationele personeelsplanning		\square_1	\square_2	\square_3	\Box 4
(afstemmen van personeelsbeschikbaarheid	en				
personeelsbehoefte in relatie tot de operation	ele				
planning)					
Aantrekken en selecteren					
	minder t	ijd ever	veel tijd	meer tijd	n.v,t,
Aantrekken van potentiële werknemers		∐₁	\bigsqcup_{2}	<u></u> 3	<u></u> 4
Selectie		□ 1	\square_2	\square_3	<u></u> 4
(brievenselectie, bijwonen van selectiegesprekke	n,				
tests of assessment centers, selectie van nieuwe					
medewerkers)					
Evalueren					
		ijd even	veel tijd	meer tijd	n.v,t,
Evalueren van bestaande trainingen en opleidinge	en	\square_1	\square_2	\square_3	\square_4
en bepaling van opleidingsbehoeften e.d.					
Opleiden en instrueren van je werknemers		\square_1	\square_2	\square_3	\square_4
(inclusief introductiecursus, functie- en					
taakgerichte opleiding)					
Loopbaanbegeleiding		\square_1	\square_2	\square_3	\square_4
Werkoverleg met je medewerkers		□1	\square_2	\square_3	\square_4
Voeren van beoordelingsgesprekken		\square_1	\square_2	\square_3	\square_4
Voeren van functioneringsgesprekken		\square_1	\square_2	\square_3	\square_4
Bewaking van de gemaakte afspraken uit de		\square_1	\square_2	\square_3	\square_4
beoordelings- en functioneringsgesprekken					
Belonen					
1	minder t	ijd ever	veel tijd	meer tijd	n.v,t,
Vaststellen van salarissen		\square_1	\square_2	\square_3	\square_4
Verhoging of vermindering van salarissen		\square_1	\square_2	\square_3	\square_4
Bespreken van salarissen		□ 1	\square_2	\square_3	\square_4
Begeleiden					
1	minder t	ijd ever	veel tijd	meer tijd	n.v,t,
Oplossen van conflicten tussen leden van je team	1	\square_1	\square_2	\square_3	\square_4
Adviseren van uw werknemers		\square_1	\square_2	\square_3	\square_4
Onderhouden van harmonieuze groepsrelaties		\square_1	\square_2	\square_3	\square_4
binnen jouw team					
Ziekteverzuimbegeleiding		\square_1	\square_2	\square_3	\square_4
(voeren van gesprekken met medewerke	rs tijden	ıs			
hun ziekteperiode)					
Sociale begeleiding		\square_1	\square_2	\square_3	\square_4
(persoonlijke gesprekken, individueel gerichte)				
personeelsbegeleiding)					

Kun je aangeven in hoeverre je het met de volgende stellingen eens bent (van 1 t/m 5)?

	Mee	oneens			N	lee eens
1.	Ik moet HR-activiteiten uitvoeren waar ik	\square_1	\square_2	\square_3	\square_4	\square_5
eige	enlijk geen tijd of energie voor heb.					
2.	Mijn werkdag heeft onvoldoende uren om al de	\square_1	\square_2	\square_3	\square_4	\square_5
HR	verantwoordelijkheid en taken uit te voeren					
die	men van mij verwacht.					
3.	Het lijkt of het uitvoeren van mijn HR	\square_1	\square_2	\square_3	\square_4	\square_5
vera	antwoordelijkheid en taken nooit afkomt.					
4.	Soms heb ik het gevoel dat de dag te kort is.	\square_1	\square_2	\square_3	\square_4	\square_5
5.	Vaak moet ik mijn verplichtingen voor mijn	\square_1	\square_2	\square_3	\square_4	\square_5
HR	verantwoordelijkheid en taken afzeggen.					
6.	Het is nodig dat ik een prioriteitenlijstje maak om	\square_1	\square_2	\square_3	\square_4	\square_5
alle	activiteiten die tot mijn leidinggevende taak					
beh	oren, te kunnen uitvoeren.					
7.	Ik heb het gevoel dat ik HR verantwoordelijkheid	\square_1	\square_2	\square_3	\square_4	\square_5
	en taken gehaast en wellicht minder zorgvuldig					
	uitvoer om alles af te kunnen krijgen.					

3. Motivatie HR verantwoordelijkheid en taken uit te voeren

Hieronder staan 24 uitspraken over je eigen motivatie om HR verantwoordelijkheid en taken uit te voeren. Kun je voor de volgende stellingen aangeven in hoeverre je het ermee eens bent (van 1 t/m 5)?

Waarom houdt u zich bezig met het uitvoeren van HR verantwoordelijkheid en taken?

	Mee	oneens			Me	e eens
1.	Omdat ik vind dat het uitvoeren van deze	\square_1	\square_2	\square_3	\square_4	\square_5
	activiteiten interessant is.					
2.	Omdat ik dit doe voor mijn eigen bestwil.	\square_1	\square_2	\square_3	\square_4	\square_5
3.	Omdat men van mij verwacht dat ik deze	\square_1	\square_2	\square_3	\square_4	\square_5
	activiteiten verricht.				_	
4.	Er zullen wel goede redenen zijn om deze	\square_1	\square_2	\square_3	4	\square_5
	activiteiten te verrichten, maar ik zie ze niet.	_	_	_	_	_
5.	Omdat ik het prettig vind deze activiteiten te	□ 1	\bigsqcup_2	\square_3	<u>4</u>	\bigsqcup_{5}
	verrichten.		_		_	
6.	Omdat ik vind dat het goed voor me is om deze	□ 1	\bigsqcup_2	\square_3	\square_4	\square_5
_	activiteiten uit te voeren.				_	
7.	Omdat het iets is wat ik moet doen.	∐₁	\square_2	Дз	<u></u> 4	<u></u>
8.	Ik voer deze activiteiten uit maar ik ben er niet	□ 1	\square_2	\square_3	<u>4</u>	
	van overtuigd dat ze de moeite waard zijn.	_	_		_	
9.	Omdat het leuk is deze activiteiten te verrichten.	=	\bigsqcup_2	Шз	<u></u> 4	<u></u>
10.	Dat heb ik zelf zo besloten.		\square_2	\square_3	<u>4</u>	\square_5
11.	Omdat ik geen enkele keuze heb.		\square_2	<u></u> 3	<u></u> 4	<u></u> 5
12.	Ik weet het niet, ik zie niet in wat deze activiteite	n	\square_2	\square_3	\square_4	\bigsqcup_{5}
	me opleveren.				_	
13.	Omdat ik me prettig voel bij het uitvoeren van de	ze ∐₁	\square_2	\square_3	<u>4</u>	□ 5
	activiteiten.					
14.	Omdat ik geloof dat het verrichten van deze	∐1	\bigsqcup_2	<u></u> 3	\square_4	\square_5
	activiteiten belangrijk voor me is.			_	_	
15.	Omdat ik het gevoel heb dat ik het moet doen.	∐₁	\bigsqcup_2	Пз	<u>4</u>	∐ ₅
16.	Ik verricht deze activiteiten, maar ik ben er niet	□ ₁	\square_2	<u>3</u>	□ 4	\bigsqcup_{5}
	zeker van dat het verstandig is hiermee door te gaar					
17.	Omdat het de mensen in mijn team helpt te groe		\square_2	\square_3	<u>4</u>	\square_5
	zichzelf te verbeteren en te ontwikkelen.					
18.	Omdat deze activiteiten me helpen mijn team	□ 1	 □2	\square_3	\square_4	∐ 5
10	aan te sturen.	-4-				
19.	Omdat het me helpt de juiste mensen met de jui		\bigsqcup_2	\square_3	<u>4</u>	\square_5
20	vaardigheden op de juiste plaats te krijg					
20.	Omdat het me helpt bij het bereiken van mijn productieafspraken.	□ ₁	 □2	 □3	L 4	∐ 5
21.	Omdat het zorgt voor een goede werksfeer.	\square_1	\square_2			П
21.	Omdat het zorgt voor een goede werksteer. Omdat het me helpt mijn medewerkers op een	□1 □1	\square_2	∐3 □	\square_4 \square_4	∐5 □
ZZ .	eerlijke en consistente manier te behand	<u> </u>	∟ 12	∐ ₃	LJ4	∐ 5
23.	Omdat het me helpt de mensen in mijn team te		\square_2	\square_3	\square_4	□₋
۷٠.	motiveren.	□ 1	∟ 12	∟ 13	∟ 14	∐ 5
24.	Omdat ik menselijk belang altijd de prioriteit gee	f□₄	\square_2	\Box_{α}	\square_4	\Box_{-}
∠→.	boven zakelijk belang.	'Ш1	<u> </u>	 □3	Ш 4	∐ 5

4. Competenties voor het uitvoeren van HR verantwoordelijkheid en taken

Hieronder staan een aantal uitspraken over je eigen HR kennis en vaardigheiden om HR verantwoordelijkheid en taken uit te voeren. Kun je voor de volgende stellingen aangeven in hoeverre je het ermee eens bent (van 1 t/m 5)?

	Mee oneens				Mee	eens
 Ik kan kalm blijven wanneer ik geconfronteerd word met moeilijkheden in het uitoefenen van mijn HR verantwoordelijkheid en taken, omdat 	d □ ₁	\square_2	\square_3	<u></u> 4	[1 5
ik kan terugvallen op mijn vaardigheden. 2. Wanneer ik geconfronteerd word met een probleem bij het uitoefenen van mijn HR verantwoordelijkheid en taken, dan vind	□ 1	\square_2	\square_3	\square_4	[\square_5
ik meestal verschillende oplossingen. 3. Wat er ook gebeurt in het uitvoeren van mijn HR verantwoordelijkheid en taken, ik kan het gewoonlijk wel aan.		\square_2	\square_3	\square_4	[\square_5
4. De ervaringen die ik in het verleden in mijn HR verantwoordelijkheid en taken heb opgedaan, hebben me goed voorbereid op mijn HR-toekoms		\square_2	\square_3	\square_4	[□ ₅
 Ik bereik de doelstellingen die ik aan mezelf s het uitoefenen van mijn HR verantwoordelijkheid en taken. 		\square_2	\square_3	□ ₄	[□ 5
 Ik ben voldoende gewapend om de eisen van HR verantwoordelijkheid en taken het hoofd te bie 	•	\square_2	\square_3	□ 4	[□ ₅
De volgende vier stellingen gaan over cursusser en taken en de ervaring die je hebt in het uitoefen Kun je voor de volgende stellingen aangeven in h stelling voor jou niet van toepassing is, vink dan 'n	en van deze ve oeverre je het	erantwoo ermee ee	rdelijkhe ens bent	den.		
 De cursussen die ik gevolgd heb zijn bela om de HR verantwoordelijkheid en taken goed te kunnen uitvoeren. 	Mee oneens angrijk □1	\square_2	□ ₃	Mee □4	eens □₅	n.v.t. □ ₆
Het cursusaanbod was voldoende om de HR verantwoordelijkheid en taken goed te kunnen uitvoeren.	□1	\square_2	\square_3	□ 4	□ ₅	□ ₆
 Mijn ervaring als PM'er is belangrijk om de HR verantwoordelijkheid en taken goed te kui uitvoeren. 	□ ₁ nnen	\square_2	\square_3	□ ₄	□ ₅	□ ₆
utvoeren. 4. Ik heb voldoende ervaring als PM'er om de HR verantwoordelijkheid en taken goed te kunner uitvoeren.	□ ₁	\square_2	□ ₃	□ 4	□ 5	□ ₆

5. Ondersteuning bij het uitvoeren van uw HR verantwoordelijkheid en taken

Hieronder staan een aantal uitspraken over de soort ondersteuning die je nodig hebt om je HR verantwoordelijkheid en taken uit te kunnen voeren. Vervolgens willen wij ons op de ondersteuning van de HR afdeling concentreren en je vragen een aantal stellingen hierover te beantworden. Kun je voor de volgende stellingen aangeven in hoeverre je het ermee eens bent (van 1 t/m 5)? Als de stelling voor jou niet van toepassing is, vink dan 'niet van toepassing' aan.

lk h	neb behoefte aan								
	Me	ee oneen	s		M	ee eens	n.v.t.		
1.	ondersteuning bij het uitoefenen van de HR verantwoordelijkheid en taken.	□ 1	\square_2	\square_3	<u></u> 4	\square_5	□ 6		
2.	ondersteuning in juridische aangelegenheden.	□₁	\square_2	\square_3	\square_4	\square_5	\Box_6		
3.	ondersteuning bij het vinden en gebruiken van de	· ·	\square_2	\square_3	\square_4	\square_5	\Box_6		
HR	-procedures.								
4.	ondersteuning bij de administratieve processen.	□₁	\square_2	\square_3	\square_4	\square_5	\Box_6		
5.	een snellere dienstverlening door de HR afdeling.	· ·	\square_2	\square_3	\square_4	\square_5	\Box_6		
6.	meer en beter personeelbeleid	□₁	\square_2	\square_3	\square_4	\square_5	\Box_6		
	(b.v. ziekteverzuimbeleid).			,			_,		
7.	advies over de omgang van bepaalde specifieke	□₁	\square_2	\square_3	\square_4	\square_5	\Box_6		
	personeelsproblemen	<u> </u>				u	•		
	(b.v. onvoldoende prestatie van individuen).								
8.	persoonlijke begeleiding bij het uitvoeren van de	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6		
	HR verantwoordelijkheid en taken.								
9.	persoonlijke begeleiding bij het gebruik van de	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6		
	HR-instrumenten.								
10.	best practices van anderen.	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6		
11.	meer en betere ontwikkelingsprogramma's.	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6		
	(b.v. behoud van staf, management								
	development programma's, medewerkers								
	development prgramma's).								
Bij het uitvoeren van mijn HR verantwoordelijkheid en taken krijg ik ondersteuning van:									
4		ee oneen	_			ee eens			
1.	de HR afdeling/HR consultant	∐₁	∐ ₂	\square_3	□ ₄	\square_5	∐ ₆		
2.	mijn leidinggevende	∐₁ □	\square_2	\square_3	\square_4	\square_5			
3.	Shared Service Center (SSC-HRA)		\square_2	\square_3	□ ₄	\square_5	\Box_6		
4.	mijn secretaresse	∐₁ □	\square_2	\square_3	□ ₄	\square_5	∐ ₆		
5.	administratieve medewerkers		\square_2	\square_3	□4	\square_5			
6.	mijn vervanger		\square_2	\square_3	□ ₄	\square_5			
7.	het managementteam /directieteam		\square_2	\square_3	□ ₄	\square_5			
8.	mijn collega lijnmanagers	∐₁ □	\square_2	\square_3	□ ₄	\square_5			
9.	de ondernemingsraad	∐₁ □		∐3 □	∐4 □	∐ ₅			
10.	de arbodienst	∐ 1	\square_2	∐ 3	∐ 4	∟ 15	∐6		

De volgende 18 stellingen gaan om de ondersteuning die jij van de HR krijgt. Kun je voor de volgende stellingen aangeven in hoeverre je het ermee eens bent (van 1 t/m 5)?

Wat is uw mening over de ondersteuning die u van de HR afdeling krijgt?

	Mee	oneens			Mee	e eens
1.	Als de HR afdeling belooft iets te doen binnen een bepaalde tijd dan gebeurt dit ook.	□ ₁	\square_2	\square_3	<u>4</u>	\square_5
2.	Als ik een probleem heb en hiermee naar de HR	\square_1	\square_2	\square_3	\square_4	\square_5
	afdeling ga dan toont men oprechte interesse om	Ш	L 2	— з	— 4	Ш5
	het op te lossen.					
3.	De HR afdeling verleent de dienst direct zoals	\square_1	\square_2	\square_3	\square_4	\square_5
	het moet, in één keer goed.			°		
4.	De HR afdeling levert de diensten op het tijdstip	\square_1	\square_2	\square_3	\square_4	\square_5
	dat ze belooft.					
5.	De HR afdeling staat erop foutloze HR gegevens	\square_1	\square_2	\square_3	\square_4	\square_5
te b	peheren.					
6.	De HR consultants (of het SSC-HRA) informeren	\square_1	\square_2	\square_3	\square_4	\square_5
	mij precies over het tijdstip waarop bepaalde					
	diensten geleverd zullen worden.					
7.	De HR consultants verlenen mij hun diensten snel	\square_1	\square_2	\square_3	\square_4	\square_5
	en adequaat.	_	_	_	_	_
8.	De HR consultants zijn altijd bereid mij te helpen.		\square_2	\square_3	<u>4</u>	\square_5
9.	De HR consultants zijn nooit te druk om mij op mijn	\square_1	\square_2	\square_3	\square_4	\square_5
10	verzoek te helpen.					
10.	Het gedrag van de HR consultants wekt mijn	\square_1	\square_2	\square_3	\square_4	\bigsqcup_{5}
11	vertrouwen.					
11.	De contacten met de HR afdeling geven mij een	\square_1	\square_2	\square_3	□ 4	\square_5
12	vertrouwd en veilig gevoel. De HR managers zijn beleefd en geïnteresseerd	□₁	\square_2	\square_3	\square_4	\square_5
12.	in mij.	Ш1	∟ 12	∟ 3	LJ4	∟5
13.	De HR managers beschikken over de kennis	\square_1	\square_2	\square_3	\square_4	\square_5
	die nodig is om mijn vragen te beantwoorden.	Ш.	<u></u>		— 4	
14.	De HR consultant geeft mij individuele aandacht.	\square_1	\square_2	\square_3	\square_4	\square_5
	De bereikbaarheid van de HR consultant sluit aan	 1	\square_2	\square_3	\square_4	\Box_5
	bij de wensen van de klanten.					
16.	Op de HR afdeling werken medewerkers die mij	\square_1	\square_2	\square_3	\square_4	\square_5
	persoonlijke aandacht geven.					
17.	De HR afdeling heeft het beste met mij voor.	\square_1	\square_2	\square_3	\square_4	\square_5
18.	De medewerkers van de HR afdeling begrijpen	\square_1	\square_2	\square_3	\square_4	\square_5
	de specifieke problematieken van het performance n	nanageme	nt.			

6. Beleid en procedures voor het uitvoeren van uw HR verantwoordelijkheid en taken

Hieronder staan een aantal uitspraken over het HR-beleid en de procedures die je ter beschikking staan bij het uitvoeren van je HR taken.

Kun je voor de volgende stellingen aangeven in hoeverre je het ermee eens bent (van 1 t/m 5)?

Ik ervaar de volgende conflicten bij het uitvoeren van mijn HR verantwoordelijkheid en taken:

N	lee oneens			N	lee eens
 Bij het uitoefenen van mijn HR-verantwoordelijk- heden moet ik dingen doen die eigenlijk anders 	□1	\square_2	\square_3	□ 4	\square_5
zouden moeten.				_	
 Ik werk met tegenstrijdig HR-beleid en -richtlijner Ik krijg HR verantwoordelijkheid en taken toege- wezen zonder de bijbehorende menskracht om 	ı. □ ₁ □1	\square_2	□3 □3	□4 □4	□ ₅
het uit te voeren.					
4. Ik moet regels en gedragslijnen negeren om bepaalde HR verantwoordelijkheid en taken uit te voeren.	□1	\square_2	<u></u> 3	□ 4	∐ 5
5. Ik werk met twee of meer groepen die ieder op		\square_2	\square_3		
geheel verschillende wijze opereren, bij het uitoefenen van mijn HR verantwoordelijkheid en take	□ ₁	∟ 12	∟ 13	□ 4	\square_5
Ik krijg onverenigbare verzoeken van twee of mee personen betreffende de HR verantwoordelijkheid		\square_2	\square_3	□ 4	\square_5
en taken.					
7. Ik voer HR verantwoordelijkheid en taken uit die acceptabel zijn voor de ene persoon maar niet worden geaccepteerd door anderen.	□1	∐ 2	□3	□ 4	∐ 5
8. Ik krijg HR verantwoordelijkheid en taken toegewezen zonder voldoende middelen		\square_2	\square_3	□ 4	\square_5
om deze taken uit te voeren.					
9. Ik voer overbodige taken uit bij het uitoefenen	\square_1	\square_2	\square_3	\square_4	\square_5
van mijn HR verantwoordelijkheden.					
Voor mijn HR verantwoordelijkheid en taken geldt:					
	lee oneens	_	_		lee eens
 Ik weet over hoeveel bevoegdheid ik beschik om mijn HR taken uit te voeren. 	∐1	\square_2	□ 3	<u></u> 4	□ 5
 Ik heb duidelijke, geplande doelstellingen voor m HR verantwoordelijkheid en taken. 	nijn □1	\square_2	\square_3	<u></u> 4	□ 5
3. Ik mis richtlijnen en gedragsregels om me te help	oen. □₁	\square_2	\square_3	\square_4	\square_5
4. Ik weet dat ik mijn tijd op de juiste wijze indeel.	\square_1	\square_2	\square_3	\square_4	\square_5
Ik weet wat mijn HR verantwoordelijkheid en take	en □₁	\square_2	\square_3	\square_4	\square_5
zijn.	_	_	_		_
6. Ik moet gevoel krijgen voor het uitvoeren van mij	n	\square_2	\square_3	<u>4</u>	\square_5
HR verantwoordelijkheid en taken.					
7. Ik weet precies wat er van mij wordt verwacht in	Ll₁	\bigsqcup_2	Шз	<u></u> 4	<u></u> 5
het kader van mijn HR verantwoordelijkheid en taken 8. De uitleg van wat er moet gebeuren bij het uit-	ı. □ ₁	\square_2	\square_3	\square_4	\square_5

Performance managers as HRM implementers: are they effective?

oefenen van mijn HR verantwoordelijkheid					
en taken is duidelijk.					
9. Ik moet werken met vage aanwijzingen en	∐ 1	\bigsqcup_2	\square_3	L 4	∐ 5
opdrachten bij het uitoefenen van mijn HR					
verantwoordelijkheid en taken.					
Wet is is maning aver do LID formuliaren en viehtlijn	on die ie ter	, booobrile	kina habt	2	
Wat is je mening over de HR-formulieren en -richtlijn	ien die je tei	Descrink	king nebi	ſ	
N	Mee oneens			M	lee eens
1. De HR-formulieren die mij ter beschikking staan	\square_1	\square_2	\square_3	\square_4	\square_5
zijn duidelijk en begrijpelijk.					
2. De HR-formulieren die mij ter beschikking staan	\square_1	\square_2	\square_3	\square_4	\square_5
zijn concreet genoeg om ze te kunnen gebruiken.					
3. Ik vind de HR-formulieren gemakkelijk te	\square_1	\square_2	\square_3	\square_4	\square_5
gebruiken.					
4. Ik weet hoe ik de HR-formulieren die mij ter	\square_1	\square_2	\square_3	\square_4	\square_5
beschikking staan, moet gebruiken.					
5. De richtlijnen die ik krijg helpen me mijn HR-	\square_1	\square_2	\square_3	\square_4	\square_5
verantwoordelijkheden uit te oefenen.					

7. Algemene gegevens Wat is je leeftijd? Wat is je geslacht? man vrouw Wat is de hoogste opleiding die je hebt voltooid? Lagere school Voortgezet onderwijs (MAVO, HAVO, VWO) Middelbare Beroepsopleiding (MBO) Hogere Beroepsopleiding (HBO) Universiteit Hoelang ben je al werkzaam bij KPMG? 0 tot 1 jaar 1-2 jaar 2-5 jaar 5-10 jaar langer dan 10 jaar Hoelang ben je al performance manager bij KPMG? 0 tot 1 jaar 1-2 jaar 2-5 jaar 5-10 jaar langer dan 10 jaar Heb je aanvullende opleidingen/cursussen gevolgd om je functie als performance manager uit te kunnen oefenen? Ja Nee Op welk KPMG kantoor ben je werkzaam? Alkmaar Enschede Amstelveen Groningen Arnhem 's Hertogenbosch Breda Leeuwarden De Meern Maastricht Den Haag Rotterdam Eindhoven Zwolle

Hartelijk bedankt voor je deelname!

Appendix 2: Questionnaire employees



UNIVERSITY OF TWENTE.

Vragenlijst over de HR-rol van performance managers

Het onderzoek

In dit onderzoek willen we graag nagaan hoe tevreden je bent over de manier waarop je performance manager zijn/haar HR-taken in de praktijk uitvoert. Bij HR-taken kun je bijvoorbeeld denken aan het aantrekken, ontwikkelen, beoordelen en begeleiden van medewerkers. Daarnaast willen we je een aantal vragen stellen over de verhouding tussen jou en je performance manager.

Vertrouwelijkheid

ledereen die deze vragenlijst ontvangt moet zich vrij kunnen voelen om de vragenlijst in te vullen. Daarom zijn vertrouwelijkheid en anonimiteit van groot belang. Er zal volstrekt vertrouwelijk met de ingevulde vragenlijst worden omgaan. Individuele vragenlijsten komen niet bij KPMG terecht. Er wordt gerapporteerd over groepen en de gegevens van alle medewerkers worden uitsluitend op groepsniveau geanalyseerd.

Er zal nooit gerapporteerd worden op een wijze waardoor resultaten tot een individu herleid kunnen worden.

Vragen?

Heb je vragen over dit onderzoek dan kun je contact opnemen met Ellen Kuiper.

Contactgegevens:

Ellen Kuiper Universiteit Twente/KPMG

Tel: 0654362585

E-mail: kuiper.ellen@kpmg.nl

1. Gebruik van HR verantwoordelijkheden en uitvoeren van HR taken door je performance manager

Hoe tevreden ben je over de manier waarop je performance manager de volgende taken uitvoert (van 1 t/m5)? Als de stelling voor u niet van toepassing is, vink dan 'niet van toepassing' aan.

Personeelsadministratie						
nie	et tevreden				tevreden	n.v.t.
Urenregistratie/accorderen	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6
Ziekteverzuim	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6
Archivering van personeelsgegevens	\square_1	\square_2	\square_3	\square_4	\square_5	\square_6
Vertalen van het organisatiebeleid naar het	team □ ₁	\square_2	\square_3	\square_4	\square_5	\Box_6
Veiligheid	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6
Beheren en analyseren van de gegevens (uit de personeelsadministratie c.q. personeelsadministratie c.q		□ ₂	\square_3	□ 4	\square_5	□ 6
Kwaliteit van de arbeid (arbeidsinhoud, arbeidsomstandighede verhoudingen, ergonomie van de werkplek, omgevingsklimaat e.d.)	□ ₁ n, arbeids-	\square_2	□ ₃	□ 4	□ 5	□ 6
Personeelsplanning						
	et tevreden				tevreden	n.v.t.
Introductie van nieuwe medewerkers	∐ ₁	\bigsqcup_2	\square_3	∐ ₄	∐ ₅	∐6 □
Function beautifying	∐1 □	∐ ₂	∐3 □	∐4 □	∐5 □	∐6 □
Functie beschrijving Competentiebepaling	∟1 □.	\square_2	∐3 □3	□4 □.	\square_5 \square_5	∐6 □-
Personeelsmutaties		\square_2	\square_3	□4 □,	\square_5	□6 □6
(plaatsing, overplaatsing, ontslag, prom		L 2	— 3	Ш4	□5	Ш
Operationele personeelsplanning	·	\square_2	□.	\square_4	П_	П.
(afstemmen van personeelsbeschikbaa	□ ₁ urheid en	∟ 12	∐3	LJ4	∐ 5	Ш 6
personeelsbehoefte in relatie tot de ope planning)						
Aantrekken en selecteren						
nie	et tevreden				tevreden	n.v.t.
Aantrekken van potentiële werknemers	\square_1	\square_2	\square_3	\square_4	\square_5	\square_6
Selectie	, □1	\square_2	\square_3	\square_4	\square_5	\Box_6
(brievenselectie, bijwonen van selectiegesp tests of assessment centers, selectie van ni medewerkers)						

Evalueren						
r	niet tevr	eden			tevreden	n.v.t.
Evalueren van bestaande trainingen en opleidinge	en □₁	\square_2	\square_3	\square_4	\square_5	\Box_6
en bepaling van opleidingsbehoeften e.d.						
Opleiden en instrueren van jou en je collega's (inclusief introductiecursus, functie- en	□ 1	\square_2	\square_3	□ 4	□ 5	□ 6
taakgerichte opleiding)?						
Loopbaanbegeleiding					\square_5	
Werkoverleg met jou en je collega's	∐ ₁	\bigsqcup_2	\square_3	∐4 □		∐6 □
	∐1 □	\square_2 \square_2		∐4 □	□ ₅	∐6 □
Voeren van beoordelingsgesprekken	∐1 □		□ ₃	∐4 □	□ ₅	∐6 □
Voeren van functioneringsgesprekken	∐1 □	\square_2	\square_3	∐4 □	□ ₅	∐6 □
Bewaking van de gemaakte afspraken uit de beoordelings- en functioneringsgesprekken	∐1	\square_2	\square_3	∐ 4	\square_5	□ 6
Beloning	niet tev	reden			tevreden	n.v.t.
Vaststellen van salarissen		\square_2	\square_3	\square_4	\square_5	\Box_6
Verhoging of vermindering van salarissen	□₁	\square_2	\square_3	\square_4	\square_5	\square_6
Bespreken van salarissen		\square_2	\square_3	\square_4	\square_5	\Box_6
		_			-	
Begeleiden						
	niet tev	reden			tevreden	n.v.t.
Oplossen van conflicten tussen leden van jouw te	am∐ ₁	\square_2	\square_3	<u></u> 4	\square_5	\Box_6
Adviseren van jou en je collega's	□1	\square_2	\square_3	\square_4	\square_5	□ ₆
Onderhouden van harmonieuze groepsrelaties/	□1	\square_2	\square_3	\square_4	\square_5	\Box_6
Sfeer binnen je team						
Ziekteverzuimbegeleiding	□1	\square_2	\square_3	\square_4	\square_5	\Box_6
Sociale begeleiding	\square_1	\square_2	\square_3	\square_4	\square_5	\Box_6
(persoonlijke gesprekken, individueel gerichte personeelsbegeleiding)						

2. Verhouding met performance manager

Hieronder staan een aantal stellingen over de verhouding tussen jou en je performance manager. Kun je aangeven in hoeverre je het met de volgende stellingen eens bent (op een schaal van 1 t/m 5)?

Me	e oneens				Mee eens
Mijn performance manager zal zich inzetten om	\square_1	\square_2	\square_3	\square_4	\square_5
problemen te verhelpen als die zich voordoen					
bij mijn werkzaamheden.					
2. Ik heb een effectieve werkrelatie met mijn	\square_1	\square_2	\square_3	\square_4	\square_5
performance manager.					
3. Ik heb vertrouwen in mijn performance manager,	□1	\square_2	\square_3	\square_4	\square_5
zodat ik zijn of haar beslissingen zal verdedigen					
als hij of zij afwezig is.					
4. Als ik ideeën heb voor veranderingen in mijn werk	, □1	\square_2	\square_3	\square_4	\square_5
luistert mijn performance manager daar goed naar.					
5. Mijn performance manager en ik passen in het we	rk □ ₁	\square_2	\square_3	\square_4	\square_5
goed bij elkaar.					
6. Mijn performance manager kent mijn problemen	\square_1	\square_2	\square_3	\square_4	\square_5
en behoeften op het werk goed.					
7. Mijn performance manager heeft vertrouwen	\square_1	\square_2	\square_3	\square_4	\square_5
in mijn capaciteiten.					

3. Algemene gegeven	S		
Wat is je leeftijd?			
Wat is je geslacht? man vrouw			
Wat is de hoogste opleiding die Lagere school Voortgezet onderwijs (MAVO, H Middelbare Beroepsopleiding (M Hogere Beroepsopleiding (HBO Universiteit	IAVO, VWO)		
Hoelang ben je al werkzaam bij 0 tot 1 jaar 1-2 jaar 2-5 jaar 5-10 jaar langer dan 10 jaar	KPMG? □ □ □ □ □		
Hoelang ben je al werkzaam on 0 tot 1 jaar 1-2 jaar 2-5 jaar 5-10 jaar langer dan 10 jaar	der de leiding van je huid	lige performance manager bij KP	MG?
Wat voor soort contract heb je? Vast Tijdelijk Flexibel			
Op welk KPMG kantoor ben je v Alkmaar Amstelveen Arnhem Breda De Meern Den Haag Eindhoven	verkzaam?	Enschede Groningen 's Hertogenbosch Leeuwarden Maastricht Rotterdam Zwolle	

Hartelijk dank voor je deelname!

Appendix 3: Regression analysis LMX - perceived effectiveness

