ABSTRACT
There has been a lot of research into the perceptions of human resource management (HRM) by employees and whether these are affected by actual HRM practices. Many studies looked at management actions and found that these are a cause of a common gap between actual and perceived human resource (HR) practices. Employee actions and behaviors are not widely studied before. So this behavior of employees is studied here, by introducing a new concept, namely co-implementation. Co-implementation increases the extent of active employee involvement in HRM implementation, where employees support the managers and when they collaborate to implement HR practices. The primary objective of this study was to investigate co-implementation by employees and whether this has an influence on the gap between actual and perceived HR practices, and to find out if employees have the ability, motivation and opportunity to co-implement and hence minimize the gap. The ability-motivation-opportunity (AMO) theory was the central model of this paper. The propositions I made, were tested by conducting interviews at Thales in the Netherlands. A total of twenty interviews with employees and eight interviews with their managers were conducted. The findings of this study demonstrate that co-implementation can lead to a smaller gap between actual and perceived HR practices. This may contribute to more theoretical insight about the relationship between HRM and firm performance. Furthermore, ability, motivation and opportunity are all three necessary and together are sufficient for co-implementation.

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Keywords
Actual HR practices, perceived HR practices, co-implementation, ability, motivation, opportunity.
1. INTRODUCTION

There has been a lot of research into the perceptions of human resource management (HRM) by employees and whether these are affected by actual HRM practices. Actual human resource (HR) practices are those practices managers execute, deliver and implement in the organization (Den Hartog, Boon, Verburg, & Croon, 2012). Perceived HR practices measure how employees experience and interpret HR practices. Employees responses to HR practices are at the heart of all HRM performance models (Zhu, Cooper, Fan, & Cieri, 2013). Despite that some argued that actual and perceived HR practices are related, others found that there is often a lack of alignment between the actual HR practices and the perceived HR practices (Den Hartog, Boon, Verburg, & Croon, 2012; Liao, Lepak, Hong, & Toya, 2009). The consequences of the gap or misalignment is that HRM is not used optimally and that firm performance remains unchanged. Since, HRM existed to improve the performance of employees. Improved performance is achieved through people, in terms of better skills, attitudes and behavior. This reflects a general consensus that HR practices do not lead directly to business performance. Rather, they influence human capital, in terms of employee skills, attitudes and behavior, and it is these HR outcomes that ultimately lead to performance (Katou & Budhwar, 2014). The purpose of actual HR practices is to increase the performance of an employee, this is possible if both actual and perceived HR practices are aligned. This is shown by the following chain: Intended HR → actual HR → perceived HR → performance of employee → firm performance. If there is no relationship between actual and perceived HR, then the chain is interrupted and firm performance remains unchanged. If this chain is not interrupted, then firm performance can increase. Therefore, employee perceptions of HR practices are important in understanding the connection between HR practices and organizational effectiveness (Nishii & Wright, 2008). A reason for a misalignment is that employees perceive HR practices through different lenses and make varying conclusions about the extent to which the practices satisfy their needs (Nishii & Wright, 2008). It is up to the line managers to make the actual HR practices work. If applied correctly, there is a good chance that employees will perceive these HR practices positively, resulting in potentially positive impact on firm performance (Boselie, 2010). Different researchers have found causes for the misalignment between actual and perceived HR practices. Den Hartog et al. (2012) found that a bad communication of line managers, due to a lack of skills or a lack of time, causes a misfit between actual and perceived HR practices. Likewise, a lack of skills and motivation of the managers results in low-quality implementation (Woodrow & Guest, 2014). And also a lack of management commitment was a reason for the gap between actual and perceived HR practices (Khiili & Wang, 2006).

Foregoing shows that management actions have been studied to explain the gap between actual and perceived HR practices. However, this research will look at the actions and behavior of employees. They are on the receiving end of the HR practices. In fact, the misalignment between actual and perceived HR practices might also depends on the behavior of employees. They are active recipients of HR practices (Nishii & Wright, 2008). For instance, if the line manager of an organization provides a training session for the employee to improve his abilities, the employee can decide to participate or not. If the employee refuses to participate, than what the manager actually wants, is not perceived by the employee. This is an example of undesirable behavior of employees, while it may prevent line managers from implementing HRM practices and so causes a gap between actual and perceived HR practices. Because the manager executes the HR practice well, however the employee refuses to implement it and therefore does not perceive it. Several studies (Khiili & Wang, 2006; Björkman & Lervik, 2007) have said that employee involvement can be important to minimize the gap between actual and perceived HR practices. But they have not actually studied it. (Khiili and Wang (2006) studied the intended and implemented HRM and Björkman & Lervik (2007) studied the transfer of HR practices within multinationals).

Therefore, it is important to study the involvement of employees in the process of the implementation of HR practices. If employees involve and HR practices are perceived by employees in an intended way, then this will lead to desired (employee) outcome (Den Hartog, Boon, Verburg, & Croon, 2012). If employees do not have an accurate perception of the HR practice, a misalignment can occur. This involvement of employees in the implementation of HR practices is what I call co-implementation. Co-implementation is the way in which employees support the managers in implementing an HR practice. They have to work together and interact to execute the HR practices. The definition derives from co-production and is explained in the theory section. The first goal of this research is to investigate co-implementation by employees and whether this has an influence on the gap between actual and perceived HR practices. It will be investigated whether employees can minimize the gap between actual and perceived HR practices by co-implementation or not.

Furthermore, the antecedents of co-implementation are not known, because it is a concept which is not widely studied yet. Co-implementation is seen as the behavior of people, because employees can choose to co-implement, support the manager, or not. Behavior can be investigated by various theories. This research will use the ability-motivation-opportunity (AMO) theory to explain co-implementation. Since, the AMO theory attempts to predict the behavior of people in a workplace context (Cox, Higgins, & Speckesser, 2009). It is expected that the co-implementation by employees is affected by their abilities, motivation and opportunities. Employees ability, motivation and opportunity to perform have an influence on the employee performance and on firm performance (Lepak, Liao, Chung, & Harden, 2006). This explanation is also known as the ability-motivation-opportunity (AMO) theory. The AMO theory will be described further in the theory section. Thus, the second goal in this research is to find out if employees have the ability, motivation and opportunity to co-implement and hence minimize the gap between actual and perceived HR practices.

With this research, we get more theoretical insight about the relationship between HRM and firm performance. Because if there is a gap between actual and perceived HR practices, HRM is not effective and the performance of a firm will not rise. Actual HR practices can increase firm performance, but only if these are aligned with perceived HR practices. Here, you will possibly learn more about how the gap between actual and perceived HR practices can be minimized. This research expects that the abilities, motivation and opportunities of employees will have an influence on the co-implementation by employees and if this co-implementation works well, this will lower the gap between actual and perceived HR practices. This leads to the following research question: “In which way do ability, motivation and opportunity help explain the gap between actual HRM and perceived HRM practices and is this relationship mediated by co-implementation?”.

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The paper is structured as follows. The first part was an introduction about the proposed research topic, concluding with a research question. Then more theoretical background is given about the various components of the research model. The third part is about the methodology used in this paper, the sample will be described, the data collection method and the data analysis. In the fourth part the findings are presented, followed by a discussion and finally a conclusion.

2. THEORETICAL BACKGROUND

2.1 Actual and perceived HR and co-implementation

An human resource (HR) practice, like training or pay systems, can be measured in three different ways: by its presence, its coverage and its intensity (Boselie, Dietz & Boon, 2005). The presence of an HR practice is a scale for whether the HR practice is actually in effect (e.g. do you get training, yes or no?). The coverage of an HR practice is a scale for the proportion of the workforce covered by an HR practice. The intensity of HRM is the degree to which an individual employee is exposed to a practice (Boselie et al., 2005). This research will only look at the presence of actual and perceived HR practices. Because, it is the first step you need to know, if you know that an HR practice is present, than the coverage and intensity can be measured. The presence of an actual HR practice is about whether the line manager actually implemented the HR practice or not. And the perceived presence of an HR practice is about the perception (experience and judging about something) that employees have about the presence of an HR practice.

Actual HR practices are mainly implemented by line managers. They are involved in the execution of a broad range of HR tasks. Line managers implement practices because this is crucial for the success of an organization’s HRM performance, it is a central role in the strategic contribution of HRM to the firm (Gilbert, 2012). On the other hand, employees perceive the implemented HR practices. Researchers agree that employee perceptions of HR practices are important in understanding the connection between HR practices and organizational effectiveness. People perceive reality differently, then it is likely that not all employees will interpret HR systems similarly (Den Hartog, Boon, Verburg & Croon, 2012). The same set of HR practices can be perceived positively or negatively, depending on the level of perceived fit between those practices and individual values, personality, goals and expectations (Nishii & Wright, 2008). Managers and employees often disagree considerably on the presence of an HR practice (Boselie, Dietz & Boon, 2005). Thus, a misalignment can exist between the presence of an actual or perceived HR practice. However, Khilji and Wang (2006) found organizations who were rated high on implementation (i.e., minimum gaps between actual and perceived HR practices). These organizations involved employees in the process, the employees give feedback and this is used in developing new practices. Also employees are more likely to accept HR practices if they have been involved in the process of decision and design (Björkman & Lervik, 2007), which shows that employee participation and involvement can be important to minimize the gap between actual and perceived HR practices.

To capture and study the idea of employee involvement in HRM processes, I introduce the concept of co-implementation. To define co-implementation I investigate and use the concept of co-production. Co-production is comparable with co-implementation, only the former is in a service production context, the latter in an human resource context. Co-production refers to the extent of active customer interaction in service production and delivery (Auh, Bell, McLeod, & Shih, 2007). From that point of view, employees can be compared to customers. By co-implementation, the employees should have interaction, not with the production process, but with the HRM process. The line managers should provide employees with information, influence and feedback and enable them to optimize their behavior and choices (Lengnick-Hall, 1996). Therefore, co-implementation can be defined as ‘increasing the extent of active employee involvement in HRM implementation’. What refers to the way in which employees support the managers with implementing HR practices and when they collaborate to implement HR practices. Co-implementation is the behavior of employees towards an HR practice. For instance, the manager wants an annual performance interview to review the performance of the employee of the previous year. The manager can give an appraisal about the employee, but the employee can also do a self-appraisal. Then the employee really thinks about the actions he did in the previous year and what can be improved, he supports the manager. Also collaboration is about conversations between manager and employee. For example, about new ideas for HR practices, hereby the employee supports the manager as well. If co-implementation is performed in a proper way, than this could minimize the gap between actual and perceived HR practices.

The reason why co-implementation can have an effect on the gap between actual and perceived HR practices is studied indirectly before. The expectation in the study of Den Hartog, Boon, Verburg & Croon (2012) was, that if the quality of managers’ communication is high, employees are likely to better comprehend what is intended in terms of HR and to develop a more accurate picture of available practices. This should reduce the gap between what is intended by managers and what is perceived by employees. Co-implementation has to do with communication, because with co-implementation, managers and employees need to communicate to interact and support each other. Finally, the main finding in the study (Den Hartog et al., 2012) is that when the quality of communication is high, the relationship between manager and employee rated HRM increases. Manager-rated HRM and employee-rated HRM are more aligned when unit employees see their managers’ communication as highly informative, useful and clear. Therefore, I think that co-implementation can also reduce the gap between actual and perceived HR practices. Co-implementation can lead to a higher quality of communication and this leads to a smaller gap.

Another study of Liao, Lepak, Hong & Toya (2009) stated that employees, who have a high quality leader member exchange (LMX) with their supervisor, have the advantages of ample resources, more training opportunities, premier assignments, emotional support, decision-making responsibilities and...
cooperative interactions with the supervisor (Liao, Lepak, Hong, & Toya, 2009). Increased dialogue between management and employees and regular use of employee surveys and discussion groups may help management better understand what employees actually experience in the workplace and reduce the discrepancy between management and employee perspectives (Liao et al., 2009). This is also related with co-implementation, because co-implementation can lead to cooperative interactions and increased dialogue between manager and employee and this reduce the discrepancy between actual and perceived HR practices.

From there, I propose that co-implementation acts as a moderator in the relationship between actual and perceived HR practices and expect that there is a better alignment between actual and perceived HR practices when more employees engage in co-implementation.

Proposition 1: The more employees engage in co-implementation the smaller the gap between actual and perceived HRM.

2.2 AMO theory

The co-implementation of an employee is also influenced by a lot of things. Here, it is expected that three factors are key to effective co-implementation. The influence will come from the ability, motivation and opportunity of an employee. In other words, the ability-motivation-opportunity (AMO) theory helps to explain co-implementation behaviors. The AMO theory is relevant to explain co-implementation, because the AMO theory attempts to predict the behavior of people in a workplace context (Cox, Higgins, & Speckesser, 2009). Co-implementation is a form of employees behavior. Employees can choose to help the manager with implementing HR practices or not. This behavior of employees have an effect on the gap between actual and perceived HR practices. The AMO theory is based on the formula P = f (A; M; O). The AMO theory predicts individual performance. This means that performance (P) is a function of ability plus motivation plus opportunity. Jiang, Lepak, Hu & Baer (2012) and Jiang, Lepak, Han, Hong, Kim & Winkler (2012) state that different HR practices enhance employees ability, motivation and opportunity. For example, recruitment, selection and training will enhance the skills and abilities of an employee. In previous studies, researchers found that HR practices improve the ability, motivation and opportunity of employees (Jiang, Lepak, Hu & Baer, 2012; Jiang Lepak, Han, Hong, Kim & Winkler, 2012). For this study, I take a different approach and argue that the ability, motivation and opportunity (AMO) of an employee will have an effect on the co-implementation and thus the implementation of HRM practices with the help of employees. If this effect between the ability, motivation and opportunity of employees and co-implementation is positive, I expect that it will have a positive effect on the gap between actual and perceived HR practices. This means more alignment between those practices.

Abilities are HR related competences (knowledge and skills) necessary to successfully implement HR practices on the work floor (Nehles, Van Riemdijk, & Louise, 2013). Clear communication, functional flexibility (perform various tasks), listening well, prepare well for a conversation and have sufficient knowledge about the potential HR practice are examples of abilities’ employees might need to have to co- implement. As they must support the manager with implementing an HR practice and these abilities are important to have. If skilled and knowledgeable workers are not motivated, they are unlikely to contribute any effort to co-implementation (Lepak, Liao, Chung, & Harden, 2006).

Motivation is the desire and willingness to co-implement an HR practice. Motivation consists of an individual’s direction, intensity, and duration of effort (Lepak et al., 2006). If motivated employees lack skills or knowledge, they may contribute effort but with little impact on performance and co-implementation (Lepak et al., 2006). For an Opportunity, the work environment must provide support and the necessary resources for employees to do their job (Gilbert, 2012). They need resources such as autonomy (right to decide what to do), enough time, assets and money to perform co-implementation. For example, if an employee wants to follow a training program that improves the performance of the job. Then he needs enough time to follow this program during working hours. The employee needs assets to execute the training, like books or a computer. And a training program or course will cost money, so the company must have sufficient money available to provide the training program. Last, the employee needs autonomy, because it is important to indicate which training program suits well for himself. Also necessary is support from management and colleagues, like trust or encouraging criticism, for co-implementation, so that employees have the opportunity and actually dare and want to co-implement. If employees have the skills and motivation to co-implement but not the opportunities, they will still stifle co-implementation.

My expectation is that each component of the AMO model is important for co-implementation. Because, the employee must be able to co-implement, it has to have the right skills and knowledge. Besides, the employee must have the motivation and willingness to co-implement. Last but not least, the employee must have the opportunity to co-implement, the right work environment and the necessary resources. Because even if employees have the ability and motivation, organizations must provide them with appropriate opportunities to use their skills (Lepak et al., 2006). Ability, motivation and opportunity are related constructs (Siemsen, Roth, & Balasubramanian, 2008) and can have an effect on co-implementation if they are related. Only motivation is not enough to perform co-implementation, neither do ability or opportunity. All components together have the best effect on co-implementation.

Proposition 2: The more employees have the ability, motivation and opportunity to participate, the more they will co-implement HR practices.

3. METHODOLOGY

To get an answer on the central research question a qualitative research will be conducted. This can be done by interviews, observations or longitudinal investigations. Here, data will be collected through interviews. Qualitative data is useful for theory generation, elaboration and even testing in an effort to inspire other researchers to seek opportunities to expand their thinking and research (Edmondson & McManus, 2007). The AMO theory itself is widely studied, but not in relation with co-implementation, because this is a new concept. You can see this as a new connection among phenomena, in other words, a nascent theory construction. Because little is known about the moderating role of co-implementation in the relationship between the AMO theory and the gap between actual and perceived HR practices, rich, detailed and evocative data are needed to shed light on the phenomenon (Edmondson & McManus, 2007). Rich, detailed data is necessary to gain on people’s experiences of co-implementation and whether the ability, motivation and opportunity of people have an influence on co-implementation. There are currently no scales about the abilities, opportunities and amount of motivation needed to explain co-implementation. Therefore, I use qualitative
research, to explore the abilities, motivation and opportunities people needed to co-implement.

The company that will be investigated is Thales and the interviews are hold at Thales headquarters in Huizen in the Netherlands. Thales has recently introduced a new HR practice, namely the e-HR together, this is a conversation cycle between manager and employee. This new practice is a change in the companies’ way of doing appraisals with an employee. Employees are recently familiar with the new system (July 2013), so there is a wider spread in who receives the practice at the moment and who does not (yet). Therefore, this practice is chosen.

The new HR practice or system at Thales, the e-HR together, consists of an Annual Activity Discussion (AAD) and a Professional Development Discussion (PDD). In the AAD, targets will be set for the upcoming year and there is a review of the activities from the previous year. The AAD consists of a self-appraisal, a review by the manager and the creation of team and individual goals. The PDD is a dialogue on professional development and career direction. The PDD consists of discussing any career aspirations, development needs and mobility opportunities, and hereby discuss the expectations of manager and employee about this.

This HR practice, the e-HR together, is part of the high performance work system Performance Management (PM). PM is defined as: a high performance work practice to inform, guide, monitor and evaluate employees to achieve organizational goals and to provide direction and stimulate employee motivation (Boselie, 2010). In the e-HR together the employees’ job performance will be monitored and evaluated by the manager and ambitions are discussed, so this is part of the appraisal of employees and performance management.

In the new system, it is expected from employees that they think along and participate in the process, for instance that they think about their career ambitions and execute the self-appraisal about the performance of the previous year. Therefore too, I choose this system to study. There might be a greater dispersion in people who co-implement, because employees can actively participate and can do this is several ways or maybe not do this at all. This is not the case in, for example, recruitment and selection, because employees generally do not participate in this HR practice, this is a management task. Employees do not support the manager in this and therefore do not co-implement.

3.1 Sample

The HR department of Thales has already announced to the employees that they can get an invitation to participate in this research. This is important, because there is less risk that people do not participate, since employees know that this research is supported by the HR department, so they are not afraid to give their opinion. There will not be a biased sample, since basically everyone can participate.

There will be several interviews with the line managers who actually implement the HR practice and with employees who must perceive the HR practice. The sample of interviewees consist of three managers and seven employees of Thales. The other two students, who also perform this research, interview three managers and seven employees as well, so there will be a sample of 30 people. The manager is interviewed, because I want to know if he actually executes the intended HR practice(s). If he does not do this, than the employee can never perceives the HR practice. The employee is interviewed, because I want to know, if he actually perceives the presence of the HR practice (e-HR together), if he performs co-

implementation and whether the employee has the ability, motivation and opportunity to co-implement.

Thales has provided an overview of managers and employees and their status in the AAD and PDD process. The first selection was based on whether the manager has completed the AAD/PDD process or not. This to obtain insights about whether the manager has executed the HR practice or not (actual HR) and whether the manager co-implement. A total of three managers is chosen. One manager who finished the process with all his employees and two managers who have not fully finished the process with all the employees. To get to know the reasons and arguments why they have finished the process or why they have not finished it. The problem may rest by the employees or the managers themselves. The second selection was based on whether the employee has completed the AAD/PDD process or not. Four employees are selected with a finished process and three employees who have not finished the process yet. This to obtain insights about why an employee has completed the AAD and PDD or not. And to get more information about whether the employee perceives the presence of the HR practice or not and about the ability, motivation and opportunity of an employee.

The respondents included managers and employees from all organizational levels. There is no selection on age, gender, type of work or something like that. The selection only considers whether the respondent is a manager or an employee and whether he finished the AAD/PDD process or not. All this to find out whether there is a gap between the actual HR practices and the perceived HR practices and if so, how this is possible and to know whether co-implementation by employees will work well or not. The theoretical basis for the interview will be the ability-motivation-opportunity theory.

Eventually, the timeframe of the ten conducted interviews was three weeks in May 2014. Two interviews are held in Rijderkerk, since this is the meeting point of some technicians. The remaining interviews are held at Thales Huizen.

3.2 Conceptualize concepts

The research model consist of various components and for each concept, different questions needs to be asked.

3.2.1 Actual HR practices

This is about practices managers execute, deliver and implement in the organization. It examines the behavior of managers, therefore, these questions must be asked to a manager. There will be measured whether the HR practice is present by a manager and if he actually implement the HR practice.

3.2.2 Perceived HR practices

These practices measure how employees experience and interpret HR practices. It examines the experience of the employee about the behavior of the manager in implementing an HR practice. Interview questions about this topic are asked to employees. There will be measured whether the employee perceives the presence of an HR practice.

3.2.3 Co-implementation

Is the way in which employees support the managers with implementing HR practices and when they collaborate to implement HR practices. It examines the behavior of employees, but both managers and employees are important to perform co-implementation. So both groups will be interviewed. There may be different types of co-implementation, this can be figured out in the analysis.
3.2.4 Ability, Motivation, Opportunity

The AMO theory consist of three factors, the ability, motivation and opportunity of employees. The theory in this study focuses only on employees and therefore also the interview questions. I think that there are employees who perceive the HR practice and employees who do not perceive this. You can compare these groups based on the ability, motivation and opportunity they have and look for patterns. For example, if the perceiving employee has all three factors (A,M,O) to co-implement and the not perceiving employee has only the motivation to co-implement, but not the ability or opportunity, than the ability and opportunity missing are possibly causes for why the employee does not co-implement and therefore does not perceive the HR practice.

A summary of the concepts, definitions and questions asked in the interview are showed in Appendix 1.

3.3 Data analysis

After finishing the interviews, I wrote out all the interviews, word for word. I emailed the respondents again for a double check, whether they have any adjustments or that they accept the transcript. Some have made small adjustments, but most of them agree with the transcript. I also received the typed interviews of my fellow students and then used the computer program Atlas TI for coding the interviews. I used the codes: perceived HR, actual HR, co-implementation, ability, motivation, opportunity, problem and solution.

The codes problem and solution are used to find out what the reasons are that employees did not fully complete the AAD and PDD, so that I can write a recommendation for Thales. Some interviewees give examples of solutions that Thales can do to improve the system. The remaining codes are used, because these are the important concepts of my model and this is what I want to measure.

Subsequently, for proposition 1, we (together with my fellow students) made a table with the name of each employee and the associated manager and filled in the following fields: AAD, PDD, actual HR, co-implementation and the gap between actual and perceived HR. This was an useful overview to answer the proposition. For proposition 2, I picked out each ability and opportunity employees said they needed for the AAD and PDD, and what sort of motivation they had to fulfill the process or not. Then I compare each item of the ability, motivation and opportunity groups with the low and high co-implementation group. To find out which element is relevant for co-implementation.

4. FINDINGS

This section summarizes the key findings of the interviews. First, about the relationship between co-implementation and the gap between actual and perceived HR practices. Subsequently, about the AMO theory. The different types of abilities, motivation and opportunities that employees have and their relation with co-implementation.

4.1 Actual and perceived HR and co-implementation

I start with the findings of the first proposition. It is assumed that the more employees engage in co-implementation the smaller the gap between actual and perceived HRM. So, if I look at one employee, it is expected that if the employee perform co-implementation, than the gap between actual and perceived HR practices will be smaller. The more he performs co-implementation, the smaller the gap will be.

The findings of the first proposition are shown in table 2.

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<tr>
<th>Employees:</th>
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<td>High gap</td>
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<td>Low gap</td>
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Table 1. Co-implementation in relation with the gap between actual and perceived HR practices.

A high gap means a misalignment between the actual HR and the perceived HR. The employee does not perceive the implemented HR practice by the line manager. A low gap means an alignment, the employee perceives the implemented HR practice. Furthermore, co-implementation is high if the employee supports the manager and when they collaborate to implement the HR practice. Later on, a distinction is made between active and passive supporting. Co-implementation is low if the employee does not collaborate and support the manager at all.

Looking at proposition 1, this will be correct if the respondents are located in the upper left or bottom right of Table 1. Since I expect high co-implementation in relation with a low gap and low co-implementation in relation with a high gap. As can be seen in Table 1, 17 out of 20 employees support the proposition (Table 1). Since it is a qualitative study, there is no rule or calculation whether the proposition is correct or not. But 17 out of 20 is a relatively large group (85%). So, generally, proposition 1 can be accepted. This means that the more employees engage in co-implementation, the smaller the gap between actual and perceived HRM. An example of high co-implementation with a low gap can be showed by Manager 2 and Employees 2 and 6, they are a manager-employee couple.

These employees have a high co-implementation, this is also due to an active manager. The manager said:

“It is important to discuss everything with my employees, it is a collaboration. But I put the responsibility on the employees and they take this responsibility”. (Manager 02)

So they work very closely together, in other words, they co-implement and what the manager wants to implement is actually perceived by the employees. This is also the case by Manager 1 with Employees 4 and 5 and Manager 4 with Employees 11 and 12. The other managers completed the process with some employees but not with everyone. For example, Manager 3 scored not 100%, this is due to a lack of time and the processes are not a priority for him. The employees who he supervises are Employees 1, 3 and 7. Two of the three employees have a high gap and low co-implementation, so this could be improved.

However, there are a few remarks. There are three employees (8, 15, 18) who do not fit the proposition. The link here is that they have not perceived the HR practice yet. The PDD certainly not and the AAD in its initial state. The targets are set, but that is it. Employee 15 actively asks for feedback, but switched from one manager to another and neither of them take the responsibility and there is not enough time (from management) for the processes, so nothing further happens. Employee 18 wants to co-implement but is recently is this job, so has not perceived everything yet.

1 The numbers in the table represent the different employees. This study is anonymous, hence the numbers and not the names.
Moreover, I expected these two groups (upper left and bottom right) quite similar, because the sample was also divided into two equal groups. But this is not the case. I think that the overview of managers and employees and their status in the AAD and PDD process, is not quite up-to-date. But more about this in the discussion.

4.1.1 Ways of co-implementation

Proposition 1 can also be extended. After finishing the interviews, it became clear that employees can co-implement in various ways (not only high or low) in the AAD and PDD processes. Co-implementation is defined as the extent of active employee involvement in HRM implementation and supporting the manager with implementing HR practices. So, for example, an employee can actively co-implement, but also passively or not at all. Here, the various ways of co-implementation will be described with several quotes from employees.

4.1.1.1 No co-implementation

There are a few employees who do not co-implement at all in the AAD and PDD processes. The performance targets have not been established and discussed, and there are no further career ambitions. Employee 1 said:

“I recently switched from one manager to another and we have not talked about this project so far”. (Employee 01)

This is a problem which occurs, also by Employee 7, since there was a reorganization at Thales. He said:

“I still had the AAD last year, but I have not had any conversations with my new boss this year”. (Employee 07)

Maybe, the collaboration is not so smooth yet because the manager and employee have to get used to the new situation. Another argument for not co-implement in the AAD and PDD process is reaching the retirement age. Someone, who is near its pension, is not really motivated to think about any career ambitions or professional development. Employee 7 has to do with this and has established one target:

“I want to reduce working days this year, from 4 days a week to 3 days and then retire”. (Employee 07)

Employee 13 is also reaching his retirement:

“I have an agreement with my manager that we do not do this process anymore, because I am just here for a very short time”. (Employee 13)

So there are employees who do not co-implement at all. Most of them do not receive the HR practice and therefore the gap between actual and perceived HR is larger.

4.1.1.2 Perform co-implementation passively

This group is quite large. Passively means that the employee is reactive rather than proactive. This means: responding to. So the employees perform co-implementation, but usually because the manager or the HR department reminded them of filling in the tool or conducting conversations. Asking the question: Do you see yourself as pro-active in the AAD and PDD process? Shed light on this behavior. Employee 4 said:

“I do not see myself as pro-active, it is more an obligation”. (Employee 04)

And employee 6 said:

“No, not pro-active, because I think it is an annoying system, but it is just part of our work, so that is why we do it”. (Employee 06)

Employee 2 agrees with this statement:

“We do it, because we have to. I wonder whether there will happen something with the information or not. It is more important what is happening in practice, then what my manager and I put on paper”. (Employee 02)

That opinion was often shared. The conversations with the manager, target setting, evaluating and thinking about career ambitions are important factors associated with a job. But filling in the tool is not well understood. They do not value the system. Furthermore, the tool does not work optimally, it is too slow and does not always save things properly. So not everyone is active, they see it rather differently.

There is also another group who passively co-implement. These include the employees who half participate in the e-HR together. This means whether the AAD or the PDD. Most of the time, they execute the AAD process but not the PDD process. Like employee 10:

“I like to work on goals, but the PDD is never discussed and I have no ambitions at the moment, I feel comfortable where I am now”. (Employee 10)

And also employee 11 has reached the maximum he could reach:

“I keep on technical developments, but no further career developments”. (Employee 11)

Employee 15 has not completed the PDD yet, but this is due to the change from one manager to another. Neither of them take the responsibility for the PDD and it thus remains open.

There is a category within Thales where not finishing the PDD is a striking factor. According to manager 1, most mechanics or engineers do not see the added value of the PDD:

“They love to work outside and have no further career ambitions. Mechanics are in a particular wage group and if they want to grow, then they have to go to Thales Huizen or Hengelo (these mechanics work in Ridderkerk or elsewhere in the Netherlands) and then they must return their company car and have a lot more traveling time. Most mechanics want to stay where they are at the moment. But this opinion is not respected by the HR department of Thales and everybody must fill in the tool”. (Manager 1)

So most mechanics or engineers within Thales do not see the added value of the PDD, due to the previous story. Therefore, they do not fill in the tool, or they write something in the tool what is not relevant.

Another reason that the PDD is not always positively received may be due to the age of the employee. Because employees who nearly retire, have no further career ambitions. But they want to execute their job well, so the goals and conversations with managers about the performance of the previous year are important for them.

4.1.1.3 Perform co-implementation actively

This is the group that mostly perform co-implementation, both by the AAD and PDD processes. The employees are active as intended, they actually execute the processes in a proactive way. A further distinction about the reasons why they are active is made later on. For example, looking at motivation, it may be self-motivation or motivation by the manager. Employee 12 is such an active person:

“I think I have an active role, since I want it. I want to develop myself and want to see the opportunities for my development. And I work hard to achieve these goals”. (Employee 12)

Also Employee 9 executes this active role:

“Since it is good for my development and also better for the company. My manager and I work very closely together”. (Employee 09)
This employee is an example of a technician who has further ambitions, you do not see this very often within Thales. And so is employee 5:

“I always do my best, I am not someone who walks away, but always continue the work. And I am open to a new start and more challenging work. I set goals, together with my regional coordinator.” (Employee 05)

Last, employees 16 and 20 are both managers and also have a manager above them. They have a very active role in the AAD and PDD processes. They assess their employees and their own manager too. Employee 1 has already indicated this in the interview, how employees can more actively participate in the processes. He said:

“In one company, I have seen a good working system. Employees get the possibility to review and evaluate the manager. Then different opinions arose and managers will do things differently and improve themselves” (Employee 01)

So this is (maybe) the reason that these employees are active, because they go through the process from both sides.

<table>
<thead>
<tr>
<th>Ways of co-implementation</th>
<th>Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>No co-implementation</td>
<td>1, 7, 13, 19</td>
</tr>
<tr>
<td>Perform passively</td>
<td>2, 3, 4, 6, 8, 10, ,11,14,15,17,18</td>
</tr>
<tr>
<td>Perform actively</td>
<td>5, 9, 12, 16, 20</td>
</tr>
</tbody>
</table>

Table 2. Ways of co-implementation

4.2 AMO theory and co-implementation

In this section the second proposition will be discussed. It is expected that the more employees have the ability, motivation and opportunity to participate, the more they will co-implement HR practices. I give an overview of the three factors of the AMO model and discuss what types of abilities, motivation or opportunities there are. And I reflect on whether employees report these factors to be a reason why they engaged or did not engage in co-implementation.

4.2.1 Ability

Abilities are HR related competences (knowledge and skills) necessary to successfully implement HR practices on the work floor. In this study, the HR practice is the e-HR together at Thales, in other words, the AAD and PDD processes. There are several abilities’ employees need to execute the AAD and PDD processes and thereby support the manager. The abilities’ employees think they need to execute the AAD and PDD are mentioned here. There was a lot of overlap in the answers of the interviewees. So there is no indication of each individual employee what he has said, but it is combined in a story.

First, the tool, e-HR together, of Thales Huizen is invented in Thales Paris. Because of the international character of Thales, the text and questions of the tool are in English, so it is convenient that you understand the English language. For business people with a high education, this is not a major problem. But for mechanics or engineers this is a problem, because they have a lower education level and their business English is not very good. The problem here is that they do not understand the question well and therefore, the answer is not always filled in correctly. So, understanding the English questions is a skill which is needed.

Second, self-reflection and self-knowledge are important skills employees need for the AAD and PDD. For the AAD, employees have to fill in a self-appraisal, so it is useful to have a good self-reflection and self-knowledge. Thereby, being critical is important, so that the questions are answered honestly and correct. And not just praise yourself, but also mention the criticism. For the PDD, self-reflection and knowledge are very important. An employee needs to know what his capabilities are and what he wants to achieve.

Third, the manager and employee have conversations about the performance of the past year, any targets and any career direction. Therefore, good communication skills are necessary. This contains listening carefully, watching the non-verbal communication and not using difficult words. You still need to do this, to conduct a good conversation. Furthermore, knowledge about the tool and the intranet are important. So you can fill in the tool correctly. The HR department gave workshops and presentations about the e-HR together, so this should not be a problem.

Generally, employees report that not all abilities are necessarily needed to engage or not engage in co-implementation. For example, understand the English language is not necessarily needed to answer the questions in the tool, but it is helpful. There are employees who do not understand it, but still fill in the questions. With the help of a translator or colleague. But the other abilities, self-reflection/knowledge, communication skills and knowledge about the tool, are present by some employees in the high co-implementation group and is a reason why they engage in co-implementation. Employee 19 did not have the communication skills and Employee 13 has not the knowledge about the tool, this is a reason why they do not co-implementation. Employees 1 and 11 could not list any abilities, unfortunately.

It is also true that self-reflection or self-knowledge could be a necessary, but not a sufficient condition for high co-implementation. As you can see in Table 3, employees in both the high and low co-implementation groups have mentioned self-reflection or knowledge skills and said they had these skills. These are necessary for the high co-implementation group to co-implement, but since the low co-implementation group also has this skill, it is not sufficient for co-implementation. The low co-implementation group has the skill but they do not co-implement. There are also other abilities necessary for co-implementation, for example communication skills and knowledge about the tool. But more I cannot conclude, given the data that I have.

Below is shown a table (Table 3) with an overview about what abilities’ employees mention. The employees in the low co-implementation group do have the ability self-reflection/knowledge but not the other abilities. The employees in the high co-implementation group do have the abilities, but the English language of the tool is still a problem.

<table>
<thead>
<tr>
<th>Ability</th>
<th>High co group</th>
<th>Low co group</th>
</tr>
</thead>
<tbody>
<tr>
<td>English</td>
<td>4, 17</td>
<td>13, 19</td>
</tr>
<tr>
<td>Self reflection/knowledge</td>
<td>3, 18, 12, 5, 10, 16</td>
<td>7, 14, 19</td>
</tr>
<tr>
<td>Communication skills</td>
<td>2, 20, 15</td>
<td>19</td>
</tr>
<tr>
<td>Knowledge tool</td>
<td>8, 6, 9</td>
<td>13</td>
</tr>
</tbody>
</table>

Table 3. Ability and co-implementation

4.2.2 Motivation

Motivation is the desire and willingness to co-implement an HR practice. If employees have the skills and knowledge to perform co-implementation and the AAD/PDD process, but are not motivated, they are unlikely to contribute any effort to co-implementation. Of course, different employees have diverse personalities and therefore different forms of motivation. One employee is motivated and the other is not. Several reasons can
be the cause of this. I looked at each individual employee and the motivation form. I found three different forms or categories of motivation within Thales’ employees. Therefore, I make the following conclusion:

Category 1: ten employees are self-motivated to fulfill the processes of the AAD and PDD. But even though they have a great self-motivation, this does not mean that the process is always completed. Employee 1 and 7 are self-motivated, but have a low co-implementation, so there are other causes for this low co-implementation. For example, Employee 1 wants to follow a few courses, but this is never happened, since the management does nothing with it. This can also be due to the reorganization within Thales and the switch from one manager to another. The latter was also the reason for Employee 7 to not co-implement. They both want to co-implement in the AAD and PDD processes, but they not get the opportunities.

Category 2: two employees have not a great self-motivation, but the manager motivates them. Through this, they execute the AAD and PDD. The two (three) employees have the same manager who motivates them, this is a striking point. So these employees are extrinsically motivated to co-implement.

Category 3: seven employees see the AAD and PDD processes as an obligation from the HR department from Thales. And that is the reason why they do it. So the self-motivation is very low. They do it to keep the HR department satisfied.

There was 1 employee (9) who has a great self-motivation and the manager motivates him also. An overview of the various employees with their motivation forms is given below.

<table>
<thead>
<tr>
<th>Motivation</th>
<th>High co group</th>
<th>Low co group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-motivation</td>
<td>2, 3, 5, 9, 12, 15, 16, 17, 18</td>
<td>1, 7</td>
</tr>
<tr>
<td>Motivation by manager</td>
<td>9, 10, 8</td>
<td>-</td>
</tr>
<tr>
<td>Obligation HR</td>
<td>4, 6, 11, 20</td>
<td>13, 14, 19</td>
</tr>
</tbody>
</table>

Table 4. Motivation and co-implementation

Low co-implementation is not always a result of low motivation, since Employees 1 and 7 have a great self-motivation but still do not co-implement, as you can see in Table 4. A reason is stated by employee 1:

“I am proactive, but that disappears if you notice that nothing happens. Then you do nothing anymore”. (Employee 01)

And Employee 7 thinks it is a very important system and he would actively participate in the process, but this does not happen at the moment, due to the reorganization and the upcoming retirement. But sometimes a low co-implementation is due to a low motivation. This is the case by Employees 13, 14 and 19. The several reasons for these employees are: reaching the retirement age, outgrown in terms of salary and function and outgrown of ambitions.

Three employees of the high co-implementation group are motivated by their manager. So their self-motivation is probably not high, but they still have a high co-implementation due to the motivation of the manager, they are extrinsically motivated. Thus, motivation, in any form whatsoever, is a reason for some employees to engage in co-implementation. It does not matter whether it is self-motivation or an obligation, but they perform co-implementation.

4.2.3 Opportunity

An opportunity means that the work environment must provide support and the necessary resources for employees to do their job. Here, the opportunity to execute the AAD en PDD processes. The interviewees named several resources or opportunities they need to execute the AAD and PDD. Most of the time, they thought the same.

First of all, the employees need IT facilities, like intranet, internet and a computer, to fill in the AAD and PDD. This is not a problem for employees at the office, but this is difficult for the technicians at Thales, since they do not have their own computer. They must do this on a shared computer. A big problem here is loading the inbox, this takes a lot of time. So, sometimes, the access to the tool can be better. It is also said that the tool is slow, tricky and you have to ensure that you save everything, otherwise you lost all the information.

Second, the employees need enough time to fill in the tool and carry out the conversations with the manager. Both the employee and the manager should make time for the conversations. The employee must have time to fill in the tool and the manager must approve everything.

Furthermore, for the professional development of employees (PDD), they want to follow training programs and courses. The company must have sufficient money available to make this happen. Two employees indicate that they need this, both of them also received this. Of course, other employees need this too, but it is not known if they actually have this.

A remaining resource that is mentioned is an interpreter (employee 4). Because his English is not that good. He would like it if the tool is translated into Dutch. I think that many employees consider this as a great idea.

There are a few things in Thales which ensures that some employees do not have the right opportunity to execute the AAD and PDD processes. First, it is due to the reorganization within the firm. Employees 1 and 7 have to deal with this. Second, they do not have the right IT facilities to execute the processes or the line manager does not have enough time to complete the AAD and PDD with the employee.

The table below shows the mentioned opportunities of the employees.

<table>
<thead>
<tr>
<th>Opportunity</th>
<th>High co group</th>
<th>Low co group</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT facilities</td>
<td>4, 5, 6, 10, 11, 12, 15, 16, 17, 18, 20</td>
<td>13, 14, 19</td>
</tr>
<tr>
<td>Time LM</td>
<td>2, 6, 12</td>
<td>-</td>
</tr>
<tr>
<td>Time Employee</td>
<td>2, 6, 17, 12</td>
<td>-</td>
</tr>
<tr>
<td>Money</td>
<td>2, 3</td>
<td>-</td>
</tr>
</tbody>
</table>

Table 5. Opportunity and co-implementation

The high co-implementation group has all the resources or opportunities that prove necessary for the AAD and PDD processes. The employees who are in the high co-implementation group mentioned the opportunities in Table 5 and they all have these opportunities. The low co-implementation group does not have the resources or opportunities or this is not mentioned in the interviews. Employees 13, 14 and 19 all have a bad access to the tool. So, all the opportunities mentioned in the table are relevant for high co-implementation. You can conclude that the more an employee has the opportunities, the more co-implementation is performed. Without any opportunities, employees do not co-implement.

5. DISCUSSION

5.1 Contribution

The primary objective of this study was to investigate co-implementation by employees and whether this has an influence
on the gap between actual and perceived HR practices, and whether employees have the ability, motivation and opportunity to co-implement. Management actions have been studied before, but not exactly the behavior of employees. Individuals in organizations perform in ways that allow the organizations to achieve desirable performance outcomes (Liao, Lepak, Hong, & Toya, 2009). Employees can also perform in various ways, so there is introduced a new concept, co-implementaiton, to achieve desirable HR outcomes. Hereby, employees behave like active actors in HRM implementation and they support and collaborate with the manager to implement HR practices.

By this concept is made a proposition (1) and the findings prove that the proposition is correct, so the more employees engage in co-implementaiton, the smaller the gap between actual and perceived HRM. Furthermore, the behavior of employees to be an active actor in HRM can be influenced by a lot of things. In this study, the influence came from the ability, motivation and opportunity of employees. In the theory section is said that each part of the AMO theory is necessary for co-implementaiton and that the three factors together are sufficient for co-implementaiton. This can be deduced from the formula P= f (A:M:O). In other words, performance, or in this study co-implementaiton, is a function of ability plus motivation plus opportunity. Sufficient means that if ability, motivation and opportunity are satisfied, then this guarantees that co-implementaiton obtains. Necessary means that the factor must be satisfied to obtain co-implementaiton. Almost the same results are found in the findings. Abilities are needed for co-implementaiton, but this is not sufficient, because the low co-implementaiton group also have some abilities and still do not co-implement. So there are more factors needed. As motivation, since having motivation in any form is a reason to engage in the processes and co-implementaiton. And most importantly are the opportunities, without any opportunities, employees do not co-implement. Eventually, this has the implication that all three factors of the AMO model are necessary for co-implementaiton. All three together can enhance the effect for more co-implementaiton. Furthermore, an opportunity, separately, may be sufficient for co-implementaiton. An example is Employee 4, he does not have the ability, sees it as an obligation (so almost no motivation) and he has the opportunity and eventually does co-implement. So here is an opportunity sufficient for co-implementaiton. But this is only the case by one employee, so I cannot conclude this, given the data I have. Therefore, I assume that ability, motivation and opportunity are all three necessary and together are sufficient for co-implementaiton. This corresponds to what is said in the theory section, so the AMO theory should not be revised or something like that in order to explain co-implementaiton. It is useful for explaining co-implementaiton, but future studies can examine the ability, motivation and opportunity more specifically, with for example questionnaires. Thus Proposition 2 can be considered as correct.

Furthermore, this paper aims to contribute to more theoretical insight about the relationship between HRM and firm performance. Failures in the chain from intended, to actual and perceived effectiveness of HR practices are self-defeating for the HR function (Zhu, Cooper, Fan, & Cieri, 2013). Here, the actual and perceived HR practices were studied. Most of the time there is a misalignment between actual and perceived HR practices, therefore HRM is not used optimally and firm performance remains unchanged. If there are no errors in the chain from intended, to actual and perceived HR, then firm performance can be improved. Because the purpose of HR practices is to directly and positively affect employees’ work experience and their work performance. Wherever an employee is unaware of such practices, there is a risk of negative consequences for the employee and the organization (Zhu, Cooper, Fan, & Cieri, 2013). If there is an alignment between actual and perceived HR practices, employees are aware of the practices and their work performance will improve, and hence indirectly the firm performance. This is important for any firm, since their target is to maximize firm performance, usually. Here, is proven that co-implementaiton by employees is a solution to the misalignment between actual and perceived HR practices.

In addition, co-implementaiton is a concept which is not used before in other studies. This is a contribution for future research, since the findings show that co-implementaiton can reduce the gap between actual and perceived HR practices and hence increase firm performance. In the theory section are made two assumptions based on the quality of communication and the leader member exchange (LMX). First, there is said that co-implementaiton can lead to a higher quality of communication and thus a smaller gap between actual and perceived HR practices. According to, Den Hartog, Boon, Verburg & Croon (2012), the relationship between manager and employee rated HRM increases, when the quality of communication is high. Co-implementaiton needs a good way of communication between manager and employee. If co-implementaiton is high, then there is a lot of communication between manager and employee, but I cannot say something about the real quality of that communication, since I do not ask for it. But co-implementaiton can improve the quality of communication. And a higher quality leads to a smaller gap. Second, there is stated that co-implementaiton can lead to a high quality leader member exchange, in other words, an increased dialogue and cooperative interactions between manager and employee. And the assumption is made that LMX reduce the discrepancy between actual and perceived HR practices. This assumption is correct, since also co-implementaiton reduce the gap. Because of co-implementaiton, the employee supports the manager in implementing HR practices. If there is more co-implementaiton, then there is obviously more dialogue and interaction between manager and employee. The relationship between manager and employee is better and the manager can offer more HR practices, which the worker probably perceives and thus reduces the gap. You can also see this the other way around, if there is already a good LMX and the manager and employee interact and talk often, then one is more likely to co-implement, in other words, the employee supports the manager with implementing HR practices, since they already had a good relationship. Last, co-implementaiton can be combined with various findings from previous papers. Co-implementaiton enhances the quality of communication and there is naturally more interaction and conversations between manager and employee. So, there is a better relation between communication or LMX and the gap between actual and perceived HR practices, due to co-implementaiton. Therefore, future researchers can delve deeper into the concept co-implementaiton. For example, in which way employees can co-implement more actively as intended, since this is the best way to co-implement. And take a closer look at what actually has an impact on the behavior of employees. Here, is stated that ability, motivation and opportunity are important for more co-implementaiton, but there are certainly more factors that can lead to more co-implementaiton.

5.2 Limitations and future research
As with any research, this paper has a number of limitations and therefore I give some directions for future research. First, I have made an attempt to get equal groups, with the same number of employees who have completed the process of the
AAM and PDD and employees who have not completed the process yet. This was based on the list I received from the HR department of Thales. Unfortunately, the groups were not equal anymore afterwards. There is a chance that the list I received, was not up to date anymore. In the file was stated that the employee did not complete the AAD or PDD process, but in reality they had just done it. So the sample may be biased.

Second, there is a big limitation by the second proposition. We now know that some abilities (communication skills and knowledge about the tool), opportunities (IT facilities, time and money) or motivation forms (motivation by manager) are needed for more co-implementation. Certain employees numerate these factors, but not everyone. So you do not know by every employee whether he has these factors or not. As a result, you cannot tell whether the low or high co-implementation group as a whole has the factor, for example communication skills, since not all employees in the high co-implementation group mention this skill, but those who mentioned it, have this factor and thus is stated that communication skills is needed for more co-implementation. This is due to the open questions in the interviews, employees can give their own answers and they do not mention all the exact same abilities, opportunities or motivation forms. Later on, future researchers can execute quantitative research with questionnaires to find out whether the employees have the specific factors needed for co-implementation, which have previously been shown in a qualitative study. Through a quantitative study, you can bring people some ideas of factors which they have not thought of before and which they needed for co-implementation, but they might possess. So you can ask for the specific abilities, motivation forms, opportunities or other factors and find out whether these are actually relevant or not for co-implementation.

Third, in this study the intended HR practices are not studied, so you cannot check whether the chain is fully connected and therefore the performance of employees or the HR outcomes can be improved. But future researchers can collect data about the chain from intended, to actual and perceived HR in order to control for this possible bias.

Finally, this research is also delimited on one topic within one organization, so there is a generalizability problem. This is due to the limit amount of time. For Thales this research was very useful and they received points for improvement. But I think it is valuable to conduct the same research in various organizations and with different HR practices. Here is shown that co-implementation is effective within performance management, but is this also the case in other HR practices and in several organizations? So additional research in other contexts is needed.

Despite the limitations, I believe this study provides valuable insights in the role of co-implementation in creating value for organizations.

6. CONCLUSION
In conclusion, starting to answer the research question: ability, motivation and opportunity help explain the gap between actual and perceived HR practices, because these factors are all necessary for co-implementation and due to co-implementation the gap can reduce. In this way, if the ability, motivation and opportunity are related, they have the best influence on the gap. And the relationship is mediated by co-implementation, because the ability, motivation and opportunity of employees, if related, have a positive influence on co-implementation, and if co-implementation is performed, then the gap between actual and perceived HR practices can be minimized.

7. ACKNOWLEDGMENTS
Special thanks go out to my first supervisor Jeroen Meijerink, who gave very valuable feedback, so that I was able to constantly improve my paper. I would also like to thank my second reader, Anna Bos-Nehles, for her critical feedback and points of improvement. Last but not least, special thanks to Thales, the interviewees and the HR manager Marlies Harmsen for the opportunity to conduct interviews for this paper.

8. REFERENCES


## APPENDIX 1: CONCEPTS, DEFINITIONS AND QUESTIONS ASKED IN THE INTERVIEWS

<table>
<thead>
<tr>
<th>Concept</th>
<th>Definition</th>
<th>Questions asked</th>
</tr>
</thead>
</table>
| **Actual HR practice (manager)** | Those practices managers’ execute, deliver and actually implement in the organization | - What is your role in the AAD/PDD process?  
- What are the most important actions in the AAD/PDD process?  
- Which steps of the AAD and PDD do you actually pass with your staff?  
- Are there steps you do not pass of the AAD/PDD process? |
| **Perceive HR practice (employee)** | Perceived HR practices measure how employees experience and interpret HR practices. | - Did you finish the AAD/PDD process?  
- Are there performance targets established for your job? Why?  
- Is your work performance measured and discussed? Why?  
- Are you part of a personal development path? Why?  
- Do you discuss with your manager about performance targets? Why?  
Which targets? |
| **Co-implementation (both)** | The way in which employees support the managers with implementing HR practices and when they collaborate to implement HR practices. | Employee:  
- What do you think is your role in the AAD/PDD process? Are you doing this actually?  
- Do you discuss any career ambitions with your manager? Why?  
- To what extent do you work with your manager to implement the AAD/PDD? Why?  
- Do you set your own goals and career plan? Why?  
- Did you finish your self-appraisal?  
- Do you see yourself as pro-active?  
Manager:  
- To what extent do you cooperate with your staff to implement the AAD/PDD?  
- Does the employee set his own career plan? How?  
- What role has the employee in the AAD/PDD process?  
- To what extent have your staff enough time and focus to help implement the AAD/PDD? |
| **Ability (employee)**      | HR related competences necessary to successfully implement HR practices on the work floor. | - What skills do you need to perform the AAD well?  
- What skills do you need to perform the PDD well? |
| **Motivation (employee)**   | The desire and willingness to co-implement an HR practice.                  | - Are you willing to perform the AAD/PDD?  
- Do you think it is necessary to perform the AAD/PDD conversations? |
Opportunity (employee)
The work environment must provide support and the necessary resources for employees to do their job.

- Which resources do you need to perform the AAD/PDD process well?
- Do you have these resources? Why?

APPENDIX 2: INTERVIEW TRANSCRIPT MANAGER

Naam:
Datum:

Introductie
Dit interview gaat over de e-HR together, oftewel de AAD (Annual Activity Discussion) en PDD (Performance Development Discussion), die per 1 juli 2013 zijn ingevoerd. De AAD gaat over beoordeling van activiteiten van het voorgaande jaar en het stellen van doelen voor het komende jaar. De PDD gaat over professionele ontwikkeling en loopbaanrichting. Thales is geïnteresseerd in de inzichten en meningen van de medewerkers.

Algemeen
1. Wat is uw functie binnen Thales?
2. Hoe lang bent u al werkzaam binnen Thales?

Actual HR
3. Wat is uw rol in het AAD/PDD proces?
   a. Doet u dit ook daadwerkelijk, kunt u een voorbeeld geven?
4. Wat zijn volgens u de belangrijkste acties in het AAD/PDD proces?
   a. Doet u dit ook daadwerkelijk, kunt u een voorbeeld geven?
5. Welke stappen van de AAD doorlopen u daadwerkelijk met uw personeel? Waarom wel/niet?
6. Zijn er stappen uit het AAD proces die u niet doorloopt? Waarom?
7. Welke stappen van de PDD doorlopen u daadwerkelijk met uw personeel? Waarom wel/niet?
8. Zijn er stappen uit het PDD proces die u niet doorloopt? Waarom?

Co implementatie
10. Stelt de medewerker zijn eigen loopbaan plan op? Waarom?
    a. Hoe doet hij dit, kunt u een voorbeeld geven?
11. Welke rol heeft de medewerker in het AAD/PDD proces?
    a. Wat zou hij moeten doen?
    b. Wat doet hij daadwerkelijk?
    c. Wat zijn de redenen hiervoor?
12. In hoeverre vindt u dat uw medewerkers genoeg tijd en aandacht besteden om u te helpen bij het implementeren van de AAD/PDD?
13. Waarom bent u nog niet begonnen met de beoordeling van medewerkers?*
APPENDIX 3: INTERVIEW TRANSCRIPT EMPLOYEE

Naam:
Datum:

Introductie
Dit interview gaat over de e-HR together, oftewel de AAD (Annual Activity Discussion) en PDD (Performance Development Discussion), die per 1 juli 2013 zijn ingevoerd. De AAD gaat over beoordeling van activiteiten van het voorgaande jaar en het stellen van doelen voor het komende jaar. De PDD gaat over professionele ontwikkeling en loopbaanrichting. Thales is geïnteresseerd in de inzichten en meningen van de medewerkers.

Algemeen
1. Wat is uw functie binnen Thales?
2. Hoe lang bent u al werkzaam binnen Thales?

Perceived HR
3. Heeft u het AAD/PDD proces doorlopen?
   a. Waarom wel/niet?
4. Zijn er voor uw baan prestatiedoelstellingen vastgesteld? Waarom wel/niet?
5. Wordt uw werkpersoonlijkheid gemeten/bijgehouden en besproken? Waarom wel/niet? Door wie?
7. Zit u met uw manager om tafel om prestatiedoelen omtrent uw werk te stellen?
   a. Waarom doet u dit?
   b. Welke doelen heeft u afgesproken?
   c. Worden deze gevalueerd?
   d. Hebt u het gevoel dat de opgestelde doelen een uitdagend zijn, zodat u zelf verder kunt ontwikkelen? Waarom wel/niet? Kunt u hiervan een voorbeeld geven?

Co implementatie
8. Wat is volgens u uw rol in het AAD proces?
   a. Doet u dit ook daadwerkelijk? Waarom wel/niet?
9. Wat is volgens u uw rol in het PDD proces?
   a. Doet u dit ook daadwerkelijk? Waarom wel/niet?
10. Bespreekt u met uw manager eventuele loopbaanambities? Waarom wel/niet?
11. In hoeverre werkt u samen met uw manager om de AAD/PDD te implementeren? Kunt u hiervan voorbeeld geven? Waarom wel/niet?
12. Stelt u zelf uw loopbaanplan op?
13. Stelt u zelf de doelen die u wilt behalen voor het komende jaar op?
   a. Waarom wel/niet? Hoe doet u dit?

14. Heeft u uw zelfbeoordeling al afgerond?
   a. Waarom wel/niet?

15. Ziet u uzelf als proactief wanneer het gaat over het AAD/PDD proces?

Abilities Motivation Opportunities
16. Welke vaardigheden denkt u nodig te hebben als u het AAD proces (goed) wilt uitvoeren?
   a. Beschikt u over deze vaardigheden?

17. Welke vaardigheden denkt u nodig te hebben als u het PDD proces (goed) wilt uitvoeren?
   a. Beschikt u over deze vaardigheden?

18. Bent u zelf bereid om de AAD/PDD uit te voeren? Waarom?

19. Vindt u dat het nodig is om AAD/PDD gesprekken te voeren? Waarom wel/niet?

20. Welke middelen heeft u nodig om de AAD/PDD te kunnen uitvoeren?
   a. Beschikt u over deze middelen? Waarom wel/niet?

Theory of planned behavior
21. Wat vindt u van het AAD en PDD systeem als het gaat over het meten van prestaties?
   a. Waarom? Voor en nadelen?

22. In hoeverre wordt het van u verwacht om aan het AAD en PDD proces deel te nemen?
   a. Door wie wordt dit verwacht? Wat wordt er precies verwacht?

23. Op welke manier wordt uw beslissingen omtrent uw loopbaanplanning/ontwikkeling door de mensen uit uw omgeving beïnvloed? (vrienden, familie, collega’s etc.)

24. Vindt u het moeilijk om..
   a. een evaluatie gesprek te voeren? Waarom?
   b. Persoonlijke doelen te stellen? Waarom?
   c. Samen met uw leidinggevende om tafel te zitten? Waarom?

25. Wat denkt u, hoeveel controle heeft u over het stellen van doelen? Waarom wel/niet?

26. Heeft u het gevoel dat u door uw leidinggevende voldoende ondersteun wordt om e-HR together op de juiste manier te gebruiken?

27. In hoeverre wordt u door uw leidinggevende gemotiveerd/ondersteund om e-HR together te gebruiken?