HR Transactional Services: Four Associated Factors for Successful Operation

Phoebe-Louise Drinnan ¹ and Cindy Wang-Cowham ²
¹ RWE nPower Plc UK

² Nottingham Business School, Nottingham Trent University, UK

Abstract. This paper presents a case study on HR transactional services in a leading financial services association in the UK. The study has identified four associated factors for a successful delivery of HR transactional services and assessed how these factors are practised in two separate HR divisions of Transactional Shared Services and Strategic HR Teams. Based on six in-depth semi-structured interviews, our findings suggest that in order to effectively deliver HR shared services, the proposed four associated factors must be flexible to business change and fluid in practice.

Keywords: HR Shared Services, Factors, Financial Sector

1. Introduction

HR is increasingly focused on transforming service delivery through creating value, with business leaders seeking higher service levels whilst simultaneously pushing for lower HR costs (Hewitt, 2011). Existing literature suggests organizations are turning to shared services in a drive for consistency, improved quality, consolidation, technology enablement, labor cost savings and business value (Mercer, 2008). The transition also supports the increasingly popular concept that HR can operate more effectively when it is organized and managed according to its two primary responsibilities – transactional and strategic HR teams.

Ulrich's Business Partner Model (1997) first proposed the benefits of moving away from transactional and administrative tasks to a centralized, standalone business, known as a Shared Service Centre (SSC) for the core purpose of achieving economies of scale. This substantial shift in HR operational strategy has brought forward the argument that new success factors to ensure best business practice must be set as modern day objectives for the HR function. A key criterion for future growth has been defined as establishing the optimum efficiency levels that are effective in delivering high quality services to employees (Reilly, 2010).

This paper seeks to fill the gaps in identifying and exploring the key associated factors for efficient HR transactional delivery; and makes recommendations in relation to the findings. The study therefore aims to answer the following research question: what are the core associated factors in transactional shared services and how may these affect the successful delivery to the wider business? To address this research question, we have conducted an in-depth review of prior literature. Four associated factors that affect the provision of transactional shared services are identified. We will discuss these four key associated factors in turn, followed by a brief description of research methods, discussion of findings and concluding remarks.

2. Four Associated Factors

2.1. Operations and Culture

It has been suggested that the idea to introduce shared services to solely cut costs is restricting and narrowly focused for businesses. Change agents are rapidly reaching the hypotheses that customer satisfaction is an enabling factor for business growth and success (Creelman, 2008). This suggests that a dual focus needs to be adhered to in order to ensure operational effectiveness, i.e. cost savings and efficient service delivery to clients. Conversely, it has been argued that many HR departments find that some transactional work can occasionally fall through the cracks, noting issues such as service gaps, communication problems and confusion around job role boundaries as key drivers for this (Reilly and Williams, 2003). This raises an argument that even when working collaboratively is practiced; there can still

be significant problems surrounding ownership of job role responsibilities and confusion around boundaries. This draws attention to the idea that the implementation of SSC's in an organization can be met with resistance and skepticism by particular stakeholders; literature has shown that in initial implementation of HR transactional services, much dissatisfaction reported will be derived from user frustration at having to deal with modern ways of working, primarily through new technology (Hunter and Saunders, 2000). In contrast, previous research shows that through the adoption of a SSC, strategic HR teams can benefit from a closer relationship with line managers and front-line employees. Counteracting this, it has been argued that shared services operate in a horizontal structure. As vertical structures tend to focus more on the allocation of authority and power (Ulrich, 2009); this therefore rejects the idea that shared services is implemented for power shift reasons; but more so to move towards the question of how exactly value and efficiency is going to be created for its key stakeholders.

It has been proposed that the culture of a SSC should be that of an invisible one to remain strategic and successful (Goodman, 2008), this supports the idea that the SSC concept is very much a back-office efficiency (Reilly, 2000). Within this, it could be argued that a culture of ungratefulness transpires itself through the adoption of HR SSC's, where employees are given little credit for getting things right (Creelman, 2008). Communication and Teamwork are identified as two key components that create an effective working culture. Team-based working is defined as integral if the optimum amount of benefits are to be achieved through standardization of transactional processes (Creelman, 2008), suggesting that an open office environment where knowledge sharing is encouraged; is paramount to the success of transactional delivery to the customer. Furthermore, the implementation of HR SSC's creates a new paradigm of customer-service orientation, not just offering a common delivery, "but one which meets the customer's needs rather than those of a more corporate center" (Reilly, 2000: 22). This enhances the idea that shared services must be built on a solid customer-services foundation and that the shift to viewing employees in modern-day HR as "customers" has developed a new mandate and "mind-set adjustment for current HR staff" (Frase-Blunt, 2008: 61). This can now be deemed as a necessary requirement to embody the key competencies required to integrate the features of customer central focus, flexibility, and eventual economies of scale (Lentz, 1996). However, this transition is not always simple; with some employees requiring new customer service training, particularly those who have worked in a HR capacity for most of their careers. This group may tend to think of themselves as "people people", not business people, and may need to learn to adapt a new focus on selling services and delivering high-quality customer services (Frase-Blunt, 2008).

The development of SSC's, and in particular the consolidation of transactional HR activity, has been suggested to have enabled HR professionals external to the service centers to focus on the strategic and forward-planning elements of HR activity, (Scully and Levin, 2010) therefore enhancing business sustainability. It has been proposed that the administrative aim of the HR function can be delivered through transactional service centers, simultaneously enabling employees external to the SSC to focus on developing value-adding strategies for the wider business (Ulrich, 2003). Organizations that have secured the most influential benefits from their implemented SSC operations have been those where the transactional HR center is held with equal regard to those who implement strategy, such as Business Partners and CoE employees, within the HR operating model (Tomlinson-Roe, 2010), emphasizing the importance of a collaborative working culture and strategy. In contrast, some have rejected the idea of working in close proximity to ensure strategic HR delivery - with the argument proposed that manmade separation from the core, Strategic HR teams, is purposely designed to "engender a distinctive rationale and outlook in the new unit – such so a customer and process orientation is adopted" (Rothwell, Herbert and Seal, 2011: 243); suggesting that treating the transactional delivery center as a separate business entity will impose strategic benefits, allowing SSCs to focus solely on their own strategy. Rejecting this claim, others strongly argue that transactional services improvement is very much a shared responsibility, requiring the buy-in and support of all core stakeholders in order to enable the HR transformation to be successful (Liddell, 2009).

2.2. Technological Enablement

Technology is defined as paramount to HR effectiveness through its sheer flexibility and accessibility in the modern day employee lifecycle. Previous research in the context of technological impact illustrates the view that the implementation of technology within transactional HR is paramount to its efficiency and development. However, within this, it is important to note there have been negative consequences, mainly around implementation, training, and expertise (Scully and Levin, 2010). Technological advancement in relation to transactional HR delivery can be a negative experience; placing emphasis on the removal of the employee relationship, given the remote nature of the transactional service. The main goal for many HR transactions within centers can be to finish the case as quickly and smoothly as possible. Ulrich, Younger and Brockbank (2008) proposed that the emphasis on meeting deadlines in a timely fashion, such as Service Level Agreements (SLA's), places a narrow direction on simply getting the job done, rather than spending sufficient time building a relationship with the employee.

Opposing the benefits of technological change further, some theorists argue the loss of the personal connection between the HR function and wider business has a detrimental effect in business, with the friendly HR face being replaced with a computer screen (Eisenstat, 1996). As a result, a depersonalized service is argued to be delivered in modern day transactional HR, whereby employee expectations must undergo a vital transition from the value of one-to-one, human contact to valuing the efficient delivery of centralized and computerized services (Ulrich, 1997).

An explicit focus on saving costs has in some cases demonstrated the negative implications of premature implementation - without the investment in substantial planning stages. This in turn can be the reason for flaws and crashes in particular technological systems in HR services. Further contradicting the benefits of technology, it has been suggested that the low adoption level of enabling technologies, for example Case Management programs; could be an indication that much of the shared services technical implementation has been adopted by managerial pressure to conform to lowering costs in a short-term manner (Scully and Levin, 2010), without sufficient investigation in to the associated tools required to ensure operational excellence.

With an increase in varying working patterns, technology has enabled SSC's to be accessible "24 hours a day, 7 days a week – from inside or outside the company" (Ulrich et al, 2008: 836). This consistent availability enhances the level of service to both employees and retirees; key stakeholder groups within transactional HR services, enabling them to access a knowledge base to get immediate answers to business queries (Scully and Levin, 2010), thus exploiting the 24/7 nature of modern day technology to encourage fast-moving processes in the workplaces. Furthermore, Technology in SSC can allow organizations to leverage economies of scale by "a consolidation of resources, streamlining of processes; and a simplified hierarchy of service delivery" (Corporate Leadership Council, 2006: 1). Moreover, virtual accessibility could be argued to be detrimental to the operational setup of SSCs, with literature suggesting that if employees have a single portal to access to gain HR information and complete transactions; it has been proven that the majority of employees would visit the online portal first (Scully and Levin, 2010). This potentially defies the need for an employee interface; therefore suggesting the transactional service providers (HR Administrators) skills and time are not fully utilized, arguably resulting in wasted costs and unnecessary resources. In addition, Creelman (2008) suggested that the majority of employees can find the answer to their HR queries on the company intranet; a positive view towards employee self-service efficiency considering that often, the sheer cost of delivering a service with a live person in comparison to through technological means is vast (Joyce, 2008). It has been suggested that the next evolution in Technological Enablement will be the increase in redirection of transactional requests or queries through self-service channels (Joyce, 2008). Contradicting this argument, it has been questioned as to what level organizations may be willing to devolve responsibility to line managers and employees; some research suggests this may be met with rejection and skepticism by the wider business, with some employees believing this is within the HR function's job responsibility (Reilly, 2000).

Self-service technology allows employees to address issues in the most direct and efficient manner possible. Employees are able to view and manage their own records, which helps in streamlining operations and ensures increased accuracy of records (Otter, 2003). In addition, it has been suggested that increased technological use by employees result in direct enhancement and breadth of employee skills, as well as the quality of personal data (Keep, 2001), through the adoption of self-service technology individual employees could arguably be encouraged to take ownership of their own careers and job lifecycle via the new access to personal data and employee intranet tools. However, self-service technology, it could be argued, can only be

fully optimized in such a way when employees work in an office environment and have constant internet access. Staff working in high-volume production line environments, or remote home-workers, may have particular difficulties in accessing this type of service (Hunter and Saunders, 2005) resulting in a proportion of the workforce, particularly in certain industries, unable to appreciate and utilize the true benefits of this service. Although technology is argued as a key enabler for the delivery of transactional services, in many cases, only a small proportion of existing HR systems are utilized and understood by both HR and the wider business (Cablis, 2010). This therefore begs the question – is the use of I.T being sufficiently utilized when only a small proportion is fully understood by key stakeholders? This idea has been supported by Ulrich (1998), who claims the present challenge in SSC's is the fact that "massive amounts of information are in constant movement" (Ulrich, 1998: 2) which can potentially be detrimental with management running the "risk of being swallowed by a tidal wave of data – not ideas" (Ulrich, 1998: 2). This suggests the vastness and complex connotations of technological change can present a major challenge for managers surrounding the sense-making and good use of what technology can offer - including removing those processes that may not add value. Research also stresses the importance of management adopting the ability to remain ahead of the ever-expanding curve of technology, leveraging information for business results as the sole focus (Ulrich, 1998).

2.3. Centralization and Standardization

Literature suggests that to implement a successful shared service function which has the prospects to deliver business needs, a structured and integrated approach is required (Cablis, 2010). The root feature of the SSC strategy is that it provides a central resource for employees. It has been argued that growth and consolidation are two leading components which have resulted in an increased presence of diversified organizational structures - therefore it has been put forward that transactional SSC has become a means central for organizations to "balance the efficiencies of centralization; with the flexibility required for competing in different markets and geographies" (Ulrich et al, 2008: 835), suggesting that the dynamics of modern-day business have brought about a need to exert a new form of managerial power via the implementation of centralization and standardization. Where centralization is lacking within organizations; it has been suggested that quality issues can be highlighted, due to the fact that processes can be started in one location, but be completed elsewhere (Hunter and Saunders, 2000). Through this transition, it is proposed that the handover point has the potential to be blurred and somewhat weakened in the quality chain as information about the transaction can be lost in the handover – in addition, it makes the potential for work duplication heightened (Hunter and Saunders, 2000). Supporting this, it is argued that when organizations aim for the highest degree of standardization and centralization possible; they reap the rewards by achieving the greatest level of cost savings. In addition, it is noted that to be most successful, "processes and policies should be streamlined and standardized as much as possible before the creation of shared services" (Fairhurst and Reilly, 2010: 11) suggesting that the planning phase in the adoption of transactional HR should be indepth and thorough before final implementation.

Training and development are noted as a key enabler in centralization and knowledge sharing, with the standardization of processes allowing for certain knowledge bases to be codified and simplified; ensuring handovers to staff are as precise and accurate as possible (Hunter and Saunders, 2000). This suggests that the streamlining and simplification involved in process formulation can encourage the provision of in-depth and coherently designed training plans, enabling learning to be embedded quickly and solidly in employee training. In addition, through the adoption of centralization and standardization, SSC employees are conditioned to view processes as end-to-end, rather than a collection of segregated steps to a single operation, (Joyce, 2008). Whilst this could be argued to be a positive perspective as it condones standardization which most SSC aims to achieve; in the same action it disregards those larger organizations that embody a number of entities and may have different goals and objectives, therefore planning their strategies differently. It could be argued that the process end-to-end view, therefore, is a narrow-vision way of viewing business procedures and policing.

It has been argued that the benefits of standardization can only be fully utilized if their processes are organized centrally, to one or two core locations (Hunter and Saunders, 2000). This potentially defies the

idea of certain processes being outsourced to other Countries; where it may be cheaper to deliver them. Supporting this ideology, Creelman (2008) described transactional SSC as being seen as internal outsourcing, arguing that the cost and efficiency benefits that outsourcing can often deliver can still be achieved "without losing control of processes, and therefore avoiding all the accompanying risk", dismissing the need to outsource to another country to reap operational benefits and cost savings. HR optimization is to place emphasis on value-adding activities; making processes more logical, effective, and efficient and minimizing process steps that do not create value. It is often used within SSC planning and delivery (Kaufmann and Tan, 2008). Furthermore, the rise in globalization and increased access to information through technological enablement has prompted services to continually change the way business is conducted to maximize efficiency (Cablis, 2010).

2.4. Monitoring, Measurement and Continuous Improvement

Continuous improvement has been established in literature as core to transactional SSC adoption; Scully and Levin (2010) argued that those organizations who continue to focus on improving processes and policies reap the greatest benefits from the shared service center operational strategy (Scully and Levin, 2010). The large costs associated with the implementation and upkeep of HRSSC's warrant "the identification of metrics to benchmark performance" (Corporate Leadership Council, 2006: 7), therefore reportable and demonstrable metrics providing information on return on investment has become an increasingly important measurement in organizations. One of the advantages of the SSC model comes from the fact it imposes a culture of centralization and standardization; this can allow "service provision to be more closely defined, in relation to both customers and internal performance" (Reilly, 2000: 28). Deloitte Global Shared Services Study (2009) established that employees generally performed better when their performance targets were clearly defined; and in addition when metrics were shared amongst teams. This suggests that the ideology of sharing and celebrating metrics enhances team competitive spirit; encouraging employee engagement. SLAs are created so monitoring; measurement and control can be exerted in its full capacity with in relation to processes. Once an SLA is agreed between the business and the SSC; the process of data gathering and the plan for ongoing improvements can begin (Hunter and Saunders, 2003), thus suggesting that forward-thinking can only be done once an SLA has been produced. Even once an SLA is put in practice, it in itself could be argued to be constantly monitored, as it may need to be raised, lowered, or remain static depending on the requirements of the business being served. Counteracting the efficiencies of SLA's, some authors have suggested that there can be a misunderstanding for some stakeholder groups on the difficulties of servicing so many individual entities. In defense of SLA formulation, it is argued that prior to SLA's being introduced, the business relationship between the customer and service provider was not in place, thus imposing an "increased frustration between the line function and services provider" (Wallace, cited by Creelman, 2008: 115).

Literature has established the need to focus not only on internal performance, but also consulting with key stakeholders to gain feedback on how they feel transactional services is being delivered. Testing means through Customer Opinion Surveys – variables such as reactions to a service delivered, feedback on content and layout of employee intranet pages, and broader responses on the overall view of the current HR services offering (Reilly and Williams, 2003). A core advantage present in centralized SSC operations is the ability to collect data on employee trends and business needs. (Ulrich et al, 2008). Particular programs can enable SSC managers to collect key data on areas such as the age of employees utilizing shared services; or particular functions that are regular users, or on the other hand, groups whom rarely raise queries with the transactional centre. This data can be used to test current processes and seek improvements. However, it is argued that whilst SSC may have the operations in place to collect this type of information; it does not necessarily mean that it will be utilized in a way useful for all key stakeholders. (Ulrich et al (2008: 837) stressed how "data does not improve decision-making unless it is used", suggesting that information that is collected and stored in files, but not utilized, can be deemed as a wasteful and time-costly resource for businesses.

Monitoring has been portrayed as very helpful within the SSC, but also having "limited value; unless organizations learn from the results – especially where there have been problems" (Reilly, 2000: 31). This suggests that projects can potentially be implemented without proper review, a detrimental outlook leading to

process inefficiency and linking closely with technological enablement in the ideology of remaining ahead of the game in terms of change within the organization, and staying focused on business results.

3. Research Methods

Due to the exploratory nature of this research, a case study based on semi-structured interviews was considered appropriate. It provides the interviewees with an opportunity to discuss ideas that were not initially acknowledged in the design stage of the case study (Bryman and Bell, 2007), and therefore gave allowance for responses to flow beyond the interview schedule and permit deeper discussions (Valentine, 2005). This approach was crucial to the study in gathering perspectives of the Strategic HR team and the Shared Service team, as both business areas have a heavy influence on transactional activity imposed, but in different contexts, with the Strategic HR Corporate team in Bristol (the transactional service implementers and users), and the HR Transactional Service team in Leeds, (the service suppliers.)

The organization selected for investigation was one of the largest international providers of specialist finance; where a unitary HR SSC is located separately from the strategic business. The organization had been implementing Ulrich's HR Business Partner Model since 1997; as the strategy had been deemed a success in the USA, the home of the international headquarters. It is important to note that at the time of empirical research, the organization had a vast number of business entities that were yet to transition to Shared Services model: structurally, they each had a HR Administrator on site who took ownership of transactional HR activity. For this reason, the shared services transition was still very much in progress.

The population studied consisted of two categories, both located within the HR function: HR SSC employees and HR Strategic Business employees. The sample for both categories consisted of individuals at entry-level, advisory and senior management bandings. Interviews were split into four parts; focusing on each identified factor individually. Questions asked centered around individual employee's working experiences, changes to working approaches over time, transformation project roles and outcomes, and management and overseas influences to business decisions. Further questions were asked during the interview, some of which were not anticipated in the initial stages of interviewing.

The findings in this paper are drawn from an abstraction of the collected data through coding as a method for qualitative data analysis. After carrying out the interviews and transcribing them, key themes were identified for discussion. Drawing on the grounded theory approach, the method of Axial Coding was practiced within the data analysis; "a set of procedures whereby data are put back together in new ways after open coding, by making connections between categories" (Strauss and Corbin, 1990: 96, Cited in Bryman and Bell, 2007). As proposed by Miles and Huberman (1994), the research question was critically analyzed; using the information obtained from the literature review to form discussions on the empirical information.

4. Findings

Through an in-depth analysis of empirical data gathered in the case study, it becomes apparent that the four individual associated factors involved in HR transactional services were influential to the successful offering of transactional service delivery to the wider business; and increasingly fluid in motion.

Operationally, it was established that the organizational strategy changed annually, with new goals and objectives being formulated. Interestingly, the strategies for the strategic HR function and SSC were unique; and were measured and objectified differently. Some respondents suggested this was a contributing factor to the lack of collaboration present between the two teams, preventing them from working towards mutual objectives. In addition, cultural differences and communication were noted as detrimental themes to service delivery, primarily through the top-down management approach pushed down from the international head office based in the USA. Research determined that this set-up brought about confusing strategies to the center; particularly around SLA formulation. One of the more significant findings in the research is that the original business model for the SSC did in fact fail as key stakeholder's needs, primarily those of the employees, were not being met. Through substantial feedback and re-evaluation, management adopted a new thinking approach to bear a new strategy for the SSC - that of a customer centric and process standardization focus.

Positive changes had been recognized through the standardization of business-specific processes, in particular, HR process and policy harmonization had enabled technology to expand and flourish within the organization; enabling them to get closer to self-service efficiency – ultimately leading to reduced costs and enhanced employee control and record accuracy for the organization. In the same vein, significant cost savings had been achieved through economies of scale; I.T programs contained increased numbers of employee profiles - resulting in a substantial bargaining and negotiation power between the organization and service providers.

Furthermore, the growth in technology and centralization enabled skills ownership to be more effectively managed than prior to utilization of the SSC concept; with an influx in internal hiring achieved through heightened numbers of employees utilizing the technological programs offered to them to manage their career expectations and goals. However, alongside the positive attributes – a number of detrimental factors have been established. Most significantly, the relationship between the SSC and strategic HR teams was identified as weak; with strategy misalignment and misunderstanding of business goals identified as the core contributors to an apparent disconnect experienced between the teams.

Additionally, conflicting views on goal and objective prioritizing in transactional service delivery was a strain established through the empirical research. The SSC indicated their precedence of adhering to metrics quickly; and the pressure imposed on them by higher management to be entirely compliant. Responses indicated that meeting SLA was a top priority for SSC employees, whereas responses from the Strategic HR team were increasingly concerned with quality standards and ideal futuristic models of service. Moreover, the strategic HR teams stressed the underlying issues of substantial lack of skills training and HR talent within the SSC, contributing to poorly managed transactional cases, and an unfilled talent pipeline – something that the SSC concept was intended to fill when initially built. In summary, the findings suggested that the SSC focus was on meeting present, daily metrics, whereas the strategic HR teams focus was on anticipating future needs and demands of business change.

An underlying issue that transpired through the interviews was the idea that the SSC and strategic HR teams were working in conflict with one another – with confusion around job responsibility boundaries identified as a detrimental factor. Furthermore, the remote nature of the relationship and fast-pace of the organization meant that those HR managers who worked closely with the SSC employees to devise strategy rarely found opportunities to meet face to face; this was identified as a central cause to significant issues surrounding collaborative working. Ultimately, both the SSC and strategic HR teams interviewed did agree that the SSC was implemented too quickly; without a robust planning phase adopted to transition each entity efficiently. A primary reason proposed for this was USA management's need for quick-fix cost savings.

Through the analysis of the four associated factors individually, it can be concluded that the disparate responses displayed by both teams through the primary research reveal that, although Operations and Culture, Technological Enablement, Centralization and Standardization, and Monitoring, Measurement and Continuous Improvement were identified as paramount in the successful delivery of transactional HR services delivery, the success drivers within these factors were perceived and contextualized differently depending on the business location of the employee. This therefore suggests a cultural divide in operation. The findings also suggest that the factors and methods require thorough consideration prior to, and during, the transition to the shared services concept to ensure the uptake of stakeholders and successful delivery. Most significantly, the final factor of Continuous Improvement and future ideologies, were only considered during interviews by employees of the strategic HR team; with the SSC focus laying on metric keeping and the encouragement and enablement of a positive culture in the service centre environment.

5. Concluding Remarks

Overall, the findings suggest that for the transactional element of the shared services concept to be delivered effectively, the four associated factors identified must be flexible to business change and were noted as being very fluid in motion in the context of the organization researched. In the case of all four deliverables, core stakeholder buy-in and a customer-centric ethos was defined as central to transactional delivery success for both business groups studied, as well as being influential to the changing roles of the HR teams over time, although this was not always perceived to be the best practice outlook in the Function. The

study highlighted the disengagement between the standalone shared service center and wider HR strategic teams; supporting Reilly (2000) in the identification of a "back office", potentially hindering the efficient collaboration of the teams. Contributing to the separation was the growth in differentiating annual strategies and a stark divergence in priorities.

Finally, the findings portray the negative aftereffects of quickly-imposed processes and an inherent focus on cost savings and metric keeping as sole importance to business longevity. Also highlighted is the uncertainty around whether separating transactional activity from business HR teams enables professionals to focus on more strategic activity and planning, or, as the findings suggest can contribute to an increase in time wasting, duplication and poorly executed processes through a lack of strategy understanding.

This study is an introductory step towards understanding the dynamic nature of the HR strategic / shared service role relationship and the impact the four associated factors can have on HR operational success. It is hypothesized that these findings are useful in setting a foundation for future research centered on the four fluid success factors explored within the paper and how continuous improvement for the HR function can be sought.

6. References

- [1] A. Bryman and E. Bell. Business Research Methods. 2nd Edition, New York, USA: Oxford University Press, 2007.
- P. Cablis. HR Shared Services: The Missing Links. *Personnel Today*, 2010.
 [http://www.personneltoday.com/articles/2010/01/27/53790/hr-shared-services-the-missing-links.htm; last accessed, 07/02/2012]
- [3] Corporate Leadership Council. HR Shared Services: Determining the Scope, Scale, and Structure, USA, [Corporate Executive Board, May 2006 Sourced at www.clc.executiveboard.com; last accessed 15.01.2012.]
- [4] J. Creelman. Next Generation HR Shared Services: How to Take Customer Service, Efficiency and Savings to a New Level. London: Optima Publishing, 2008.
- [5] R. Eisenstat. What Corporate Human Resources Brings to the Picnic: Four Models for Functional Management, USA, *Organizational Dynamics*, 1996, **25**(2): 6-14.
- [6] P. Fairhurst and P. Reilly. *Back Office Efficiency: Shared Services Case Studies*. Brighton and Hove: Foundation Trust Network, 2010.
- [7] M. Frase-Blunt. HR Management: Keeping HR on the Inside. HR Magazine. October 2004 49(10).
- [8] J. Creelman. Next Generation HR Shared Services: How to Take Customer Service, Efficiency and Savings to a New Level. London: Optima Publishing, 2008.
- [9] D.E. Gray. Doing Research in the Real World. London: SAGE Publications, 2004.
- [10] I. Hunter and J. Saunders. *Transforming HR: How to Get Shared Services, Outsourcing and Business Partnering to Deliver What You Want.* London: Thorogood Reports, 2005.
- [11] U. Kaufmann and A. Tan Bee Choo. *HR Optimisation and Re-Engineering*. Singapore: Centre for Organizational Effectiveness, 2008.
- [12] L. Keep. *Models of Provision and the Move to Shared Services: Continuing the Emergent Review.* Bristol, 2001. [NHS Case Study]
- [13] S. Lentz. Hybrid Organization Structures: A Path to Cost Savings and Customer Responsiveness. *Human Resource Management*, 1996, 35(40): 453–469.
- [14] J. Liddell. *Top 10 Mistakes When Implementing Shared Services*. London: Shared Services and Outsourcing Network, 2009.
- [15] Mercer LLC. Finding your Place on the HR Shared Services. New York, 2008. [Mercer LLC Report]
- [16] M. Miles and M. Huberman. *Qualitative Data Analysis: An Expanded Sourcebook*. 2nd Edition, [Sage Publications, 2004.
- [17] T. Otter. Shared Service and HR. IHRIM Journal, 2003, 7(5): 22-32.
- [18] P. Reilly and T. Williams. How to Get Best Value from HR: The Shared Services Option. Aldershot: Gower

- Publishing, 2003.
- [19] P. Reilly. HR Shared Services and the Realignment of HR. London, 2000. [The Institute for Employment Studies]
- [20] A. Rothwell, I. Herbert, and W. Seal. Shared Service Centers and Professional Employability, *Journal of Vocational Behaviour*, 2011, **79**: 241-252
- [21] J. Scully and B. Levin. *HR Shared Services is Hot and Getting Hotter*. California: Enwisen, 2010. [Maximising HR Service Delivery]
- [22] I. Tomlinson-Roel. HR Function Effectiveness and Service Delivery. London, 2010. [PWC Report]
- [23] D. Ulrich, J. Younger and W. Brockbank. The Twenty-First Century HR Organization. Human Resource Management, 2008, 47(4): 829–850.
- [24] D. Ulrich J Allen, W. Brockbank and J. Young. *HR Transformation: Building Human Resources from the Outside In*. Michigan: McGraw-Hill, 2009. Ch. 3, 62-67.
- [25] D. Ulrich. *Human Resource Champions: The Next Agenda for Adding Value and Delivering Results*. Michigan: Harvard Business School Press, 1997.
- [26] D. Ulrich. A New Mandate for Human Resources. Harvard Business Review, 1998, 76(1): 124-134.
- [27] D. Ulrich. *The State of the Human Resources Profession in 2003:* An Interview with Dave Ulrich (Interviewed by Richard Vosburgh. New York, 2003, 18-23. [Human Resource Planning Society]
- [28] G. Valentine. *Tell Me About... Using Interviews as Research Methodology.* Harlow, Essex: Prentice Hall Publications, 2005.