Critical Success Factors for Shared Services: Results From Two Case Studies

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Abstract

Shared services have been heralded as a means of enhancing services and improving the efficiency of their delivery. As such they have been embraced by the private, and increasingly, the public sectors. Yet implementation has proved to be difficult and the number of success stories has been limited. Which factors are critical to success in the development of shared services arrangements is not yet well understood. The current paper examines existing research in the area of critical success factors (CSFs) and suggests that there are actually three distinct types of CSF: outcome, implementation process and operating environment characteristic. Two case studies of public sector shared services in Australia and the Netherlands are examined through a lens that both incorporates all three types of CSF and distinguishes between them.

1. Introduction

At a broad level the concept of shared services is that instead of similar back-office services being provided at the level of individual business functions, or units, they are aggregated within a single area and provided across the entire organization [1] [2] [3]. Initially the focus for the introduction of shared services was the private sector and there are some well known success stories (see for example [4]). Bergeron [4] suggests that approximately 50% of fortune 500 companies have established some form of shared services operation. He provides the example of Bristol Myers Squib’s global business service unit realizing annual savings of $1.5 billion through shared services. Rayner [5] highlighted the cost savings achieved by Reuters while Cecil [6] gave the example of Ford being able to reduce its finance department staffing from 14,000 to 3,000 through the introduction of shared services. More recently the potential of shared services in the public sector has started to be understood [7]. Janssen and Joha [8], for example, suggested that shared services can offer multiple benefits such as reducing costs, improving access to innovation and allowing an increased focus on core operations. Yet, it is also being realized that shared services success is not guaranteed. Wagenaar [9], for example, detailed the failure of a major shared services initiative in the Netherlands and Borman [10] has developed a framework for identifying the characteristics exemplified by successful shared services centres.

Shared services are of specific interest from an information systems (IS) perspective not only because of their direct potential with regard to IT services but also because many other services such as payroll processing or accounts payable are dependent upon IS for their delivery. The IS academic discipline increasingly recognizes the merit of in looking beyond the IS itself to examine the functions and activities that are enabled by it – see for example Willcocks et al. [11], Leonardi and Bailey [12], or Hagel and Seely Brown [13].

The purpose of this paper is to help organizations with the decision of whether to adopt shared services or not by identifying Critical Success Factors (CSF). Using the concept of CSF it aims to assist them assess both whether shared services are appropriate and whether they have a good chance of succeeding in implementing them.

Rockart [14] popularized the concept of critical success factors (CSFs) defining them as the few key areas in which favourable results will ensure successful competitive performance. The intention was to identify the structural variables that most contribute to the attainment of an organization’s strategic goals and objectives. The CSF approach was originally developed to assist managers determine their information needs – but has since been ported to a wide variety of contexts. From a decision making perspective a focus on CSFs will help organizations identify those factors that they perceive to be most important to the success of any move to introduce shared services in their organization and determine whether they are present or not.

The work of Rockart [14] was further developed by Bullen and Rockart [15] but appears to differ from much of the subsequent work in the area in two ways. Firstly, Bullen and Rockart [15] concentrated on uncovering what areas are important to success.
Specifically they were interested in identifying information needs not in building systems to meet those needs. Later work however has typically focused on determining the requirements to implement projects. Secondly, while whereas Bullen and Rockart [15] suggested that CSFs are context dependent - “CSFs are the particular areas of major importance to a particular manager in a particular division at a particular point in time” (p3) - other research often appears to be oriented, either implicitly or explicitly, toward identifying universal factors.

One contribution of the current paper is to merge the two aspects of CSF work – the original focus of Rockart on what needs to be achieved to deliver an objective and the later focus on the requirements for the delivery of those needs. The first can be viewed as outcome-oriented, whereas the latter can be viewed as process-oriented. In fact it will be argued that that there are actually three distinct types of CSF that are outcome, implementation process and operating environment characteristic related. Furthermore, it will be suggested that individual factors will vary with regard to where they fit on the context dependent–universal continuum. A second contribution comes from using the resultant lens to suggest specific CSFs that an organization should consider and assess itself against when making the decision to introduce shared services.

The remainder of the paper is structured as follows. The next section, drawing from the literature, presents the rationale for the proposed CSF classification. Section three briefly describes two case studies from different countries within the shared services domain both to demonstrate the benefits of applying an integrated CSF approach and identify specific CSFs. Section four presents and discusses that empirical work and seeks to identify factors that will be common across all such initiatives. Of the factors identified many such as top management support appear common across multiple organizations and contexts while others such as careful package selection [21] have more limited applicability. Markus and Robey [24] suggested that specific implementations will have some unique qualities that impact which factors are seen as critical and consequently many factors are not universal, but case dependent.

Contained within both streams there appear to be instances of a third type of critical success factor, operating environment characteristics, which incorporate both the path dependent state exhibited by an organization and the context it operates in. Path-dependencies are related to available alternatives [25]. They take into account past decisions and the associated repertoire of procedures and routines, which can constrain or enable changes. Context includes the shaping influence of the environment - especially aspects of the economic environment such as competition - and institutions - rules, regulations, norms - on the possible and acceptable actions available to an organization. Operating environment characteristics appear to differ from the other types of factors in that they are givens. They are either present or not and cannot easily be changed. Examples of common characteristics cited elsewhere that appear to meet this criteria are the presence of a legacy system [23], previous business process improvement [26], the existence of standards and government regulation [27],[33] similar sized partners [28]. Bullen and Rockart [15] recognized the existence of such CSFs but considered the source to be restricted to external influences – “areas over which an organization has little control” (p. 150).

Several researchers have sought to categorize the factors they have identified in different ways. Bullen and Rockart (1981) for example have suggested there is a hierarchy of CSFs that cascades from industry to corporation to sub-organization to individual and five prime sources of CSFs: industry, competitive strategy, environment, temporal factors and managerial position. There does not, however, appear to have been any papers that have classified factors with regard to whether they are outcome, implementation process or operating environment characteristic related. Such a classification will both make explicit, and embrace, the

2. Critical success factors

Despite the emphasis by Bullen and Rockart [15] relatively little research has considered CSFs from an outcome perspective [16]. Where it has the factors identified have typically been considered to be context specific – see for example Munro and Wheeler [17], Boynton and Zmud [18] or Bergeron and Begin [19]. Often though the work has considered only a single case study and indeed where multiple cases have been considered some common factors have been identified [20].

A second larger, and chronologically later, stream of research has focused on factors associated with the process of implementation of a system or initiative. Papers here generally examine implementation in a specific context – for example an enterprise resource planning system [21], a global information system [22] or an inter-organizational information system [23] – and seek to identify factors that will be common across all such initiatives. Of the factors identified many such as top management support appear common across multiple organizations and contexts while others such as careful package selection [21] have more limited applicability. Markus and Robey [24] suggested that specific implementations will have some unique qualities that impact which factors are seen as critical and consequently many factors are not universal, but case dependent.

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quite profound differences in focus that have to-date been covered by the same umbrella concept of CSFs. It recognizes that success requires identification of the levers – or outcomes – required to realize the desired objective together with an understanding of the key contributors to the delivery of those outcomes within a particular organizational context. Figure 1 illustrates the application of the combined CSF approach in the context of shared services.

Considering the three domains together will provide organizations with a more complete picture of requirements rather than leaving them to choose between the inevitably incomplete current approaches which have a single categorization and might miss certain areas.

Furthermore given the inconclusiveness both of approaches that suggest CSFs are universal in nature and those that argue they are context specific it is suggested that generalizability may vary from factor to factor and from actor to actor. Recognizing that some factors in each category may be common across organizations and contexts whereas others are not can move researchers from either treating each case as unique or seeking to generate a sets of universal CSFs. Instead it may be possible and desirable to focus on developing templates that provide a basic set of factors for a particular scenario that can then be supplemented with context specific ones.

Within the e-government research domain there have already been several studies in CSF including mobile applications [29], websites [30], innovation adoption [31], services [32] and e-government practices and theory [33]. Gil-Garcia and Pardo [33] have also developed a framework for classifying CSF. They suggested five categories of challenges and associated success factors – or strategies in their terminology – relating to: information and data, information technology, organizational and managerial, legal and regulatory factors and institutional and environmental factors. With regard to shared services, some research has also sought to highlight factors influencing design. Su et al [34] for example highlighted the importance of factors such as simplification, standardization and consolidation.

However there does not appear to have been much work that has systematically identified CSFs for shared services in the public sector from a perspective that combines, and separates, the three domains of outcome, implementation process and path dependent characteristics.

3. Research approach

Given that the research was believed to be the first to seek to identify and classify CSFs from a outcome, process and operating environment characteristic perspective a qualitative – case study based – approach was determined to be appropriate [35] [36]. The research was primarily oriented towards identifying CSFs rather than the process by which they were decided upon [37]. Two case studies were conducted given a multiple case study approach is generally considered superior to focusing on a single one [38]. The role and context of the organizations were similar in many ways to allow for comparability. They are from the same sector (education) and have similar scopes (IT-supported back office services) and stakeholders (council management, staff and users) [3] [8]. However the cases were selected on the basis of also having differences in certain aspects. They are in
different geographical locations (Australia and the Netherlands) and one is focused on the provision of services within a single organization while the other is inter-organizational in context. The type of services provided also differ. For one the focus is on a broad range of business services, whereas for the other it is solely on IT-services. The cases are based in the education sector, as in both countries this is (semi) public and organizations are currently looking for ways for improvement. For each case study four persons were interviewed.

The purpose of the two case studies was twofold. Firstly to identify actual CSFs for each case and see whether they are similar or not, secondly to see if the CSFs can be categorized in terms of process, outcome, and characteristic. As well as considering the identified CSFs when embarking on shared services initiatives other organizations will also potentially benefit from a more comprehensive framework to assist them in identifying their own CSFs.

The case description will start with the history of the cases to provide a context. Thereafter the objectives will be described followed by the CSFs identified by interviewees categorized along the dimensions of outcome, process and operating environment characteristic. The CSFs are based on interviewee perceptions of what was important in line with the philosophy of interpretivist research - which suggests actions are guided by perceptions [37]. A factor was considered critical if it was viewed as such by the majority of interviewees. Where there was no consensus factors were not included.

4. Case studies

4.1 Case 1 – Education, Australia

History

Education provides a wide range of public education and training services with a mission to improve social and economic well-being. There are over 1.2m enrolled students across primary, secondary, further and adult education levels. Education is headquartered in the capital city of Australia, has offices in 10 regional centres and delivers services at over 2000 locations. It has an annual budget of $15 billion and employs approximately 100,000 people. Responsibility for shared services is split across two corporate portfolios - Human Resources and Finance (where responsibility for IS also lies) – and is positioned as mid-to-senior level in the organizational chart. The shared services function was established in 2003-4 and has grown incrementally over time. Services are provided to employees at Head Office, in regional centres and at local education centres. The operating model is currently under review. Interviews were conducted with the Director corporate services and review [DCSR], Director human resources shared services [DHRSS], Director finance shared services [DFSS] and the Director finance and administration [DFA].

Objectives

The principal objective of shared services at Education is to deliver efficiency savings but with the provisioning that this has to be done in a politically acceptable manner. The latter constraint is purposively relatively undefined but includes considerations such as maintaining employment in regional areas and not using private or overseas providers for service delivery.

“if you were going to do things perhaps the most efficient, cheapest, seamless way, provided they could do it, is just offshore the whole lot, right, to someone who does it best, whoever that is. Just away it goes and services are delivered to you. That won’t happen here. Not acceptable politically. You have to go the pragmatic solution” [DFA]

Outcome critical success factors

A number of success factors were cited as necessary to deliver the objective – as described below. The requirement to retain staff at specific locations requires that savings are principally sought through consolidation – of information technology to reduce operating expenses and procurement to access bulk contract discounts.

- **Transaction based service offering** – a focus on areas with high volumes of activity where there is limited variability and discretion between instances
- **Standardised processes** – one approach selected, defined as best practice, and delivered consistently across the organisation
- **Common IT applications** – a single solution implemented as the cornerstone of shared services, replacing the multiple systems previously used
- **Specialist regional centres of excellence** – Consolidation of activities to allow for the development of expertise. This is only partially implemented and there is variation across locales regarding whether the consolidation is to provide a full range of services to a specific region (i.e.
geographic specialisation) or a single service universally (i.e. service specialisation).

- **Retain regional personnel** – jobs are not to be lost in regional areas

  “the reason they’re where they are is because that’s where our old regional offices were located. So you know, for political – small p political - reasons we have to maintain a presence at those particular sites.. then got to best fit what you might actually put there. We are a big employer in these areas and are not allowed to just pull things out” [DCSR]

### Process critical success factors

There was a consistent view regarding what was required:

- **Committed senior leadership** – that recognises the significance and difficulty of the shared services initiative. However the organisation is managing numerous other demanding changes – which in most cases are more fundamental to its core education and training mission.

- **Evolutionary approach to roll out** – which extends along three dimensions: the services provided, the branches of Education they are to be provided to and the geographic location of the customers serviced.

- **Appropriate Job re/design** – relating both to positions created within the shared services operation and those remaining outside where a proportion of the activities undertaken – sometimes up to 30% – has been transferred. It is necessary to ensure that resources are fully utilised and that the resulting roles are appropriate, desirable and coherent for the staff filling them and deliver value to Education and its stakeholders.

- **Delivery of comprehensive training** – A large number of staff need to be retrained across many locations. The majority of these though are only operational nine months out of twelve and experience peaks and troughs of activity during that time – for example around enrolments and year end. Scheduling is therefore a problematic exercise.

- **Union and staff relationship management** – regarding the change to jobs and the associated reskilling. Success depends upon overcoming barriers regarding job descriptions, entitlements and changing the focus from being on the challenges and threats to on the opportunities.

### Operating environment characteristic critical success factors

Three factors were identified and all were absent. The first was to have a simple, unified structure. Education though was seen as being an exceedingly complex organization. It had resulted from the grouping together of three bodies under a single umbrella. With distinct operations, stakeholders and structures they had continued though to operate separately. The second related to flexibility regarding how services could be organized and provided geographically. Schools for example need to retain an administrative capability for client facing roles – for example parent questions – that cannot be provided through a shared services centre. In addition there was a requirement to retain all current regional locations substantively as is. The last was a requirement for a timely approval and review process – education is subject to political oversight and the initiative had been in genesis for over five years and subjected to numerous government originated reviews and delays over which it had no influence or control.

### 4.2 Case 2 – SURFnet, The Netherlands

#### History

There are many professional and academic education institutes in the Netherlands. SURFnet supports Dutch researchers, teachers and students to collaborate within their work together using ICT. SURFnet’s main mission is “To improve higher education and research by promoting, developing, and operating shared ICT facilities that are not offered by the market of its own accord” (http://www.surfnet.nl/), SURFnet is a subsidiary of the SURF organization, in which Dutch universities, universities for applied sciences and research centres collaborate nationally and internationally with regard to the development and deployment of innovative ICT facilities. The focus is on three areas: a hybrid end-to-end network, trusted identity and a pioneering collaboration environment. SURFnet is a long established initiative and recently introduced a focus on shared services. There has been incremental growth of services over time. Interviews were conducted with the CIO and three ICT managers as representatives of the user organizations and the management of the shared service organization.

#### Objectives
The principal objective of shared services at SURFnet is to be a driving force behind ICT-based innovation in higher education and research in the Netherlands. In the current financial climate, the additional objective of efficiency has been added driven by opportunities such as cloud computing.

“innovation is required to ensure that our customers can use shared services. This is the basis, which ultimately will result in more efficiency. The objective is more about the shared service business model that is important then how it will be delivered as the latter might change over time”

Outcome critical success factors

A number of success factors were found as necessary to deliver the outcomes. The CSF are in place now, but have been developed over time based on experiences with introducing shared services.

- **Transaction based service offering** – the necessary technology need to be in place to ensure trust, identification and authentication.
- **Standardised processes** – one approach selected, defined as best practice, and delivered consistently across the organisation
- **Common IT applications** – a single collaboration solution implemented as the cornerstone of shared services, replacing the multiple systems previously used by the users
- **Meeting users’ needs** – the standardization should not result in not fulfilling the needs of our users, as this might alienate them. Functionality should support the variety of users. This results in higher complexity, but ensures collaboration of users.
- **Retain expertise** – having the right expertise is essential for ensuring continuous development; both at the local and centralized level. The local level often initiates innovation, whereas at the centralized level it is implemented. To some extent this was achieved, but on some areas this proved to be difficult.

Process critical success factors

The past experiences resulted in a consistent view regarding what was required in the process.

- **Committed senior leadership** – ICT is not considered as a core business, which require an active commitment of senior leaders to ensure that it gets the right priority.
- **Evolutionary approach to roll out** – which extends along three dimensions: the services provided, the branches of Education they are to be provided to and the geographic location of the customers serviced.
- **Delivery of comprehensive training** – Take up of the shared services is complicated and needs education and training of the distributed staff. Videos are made showing how users can use the system.
- **Community and change support** - Users are facilitated by creating a community in which questions can be asked and knowledge can be exchanges. Also the introduction of new services at the target group is one of the tasks of Community Support. This includes the distribution of printed and electronic information, local presentations and interactions.
- **Help desk** – Users need to be able to get an answer to their questions when services have been changed or updated. A one stop shop for answering their questions is necessary. This allows for understanding the user problems, which are in turn used to improve the education and training and also the system functionally.
- **Exploit new technology** – the outcome is aimed at using new potential services in which usually new technology is used. This requires the understanding of the technology, the translation to the users organization and organizing the process of using the technology in such a way that the business processes are supported and value is created.

Operating environment characteristic critical success factors

Some of the factors identified were absent, but most of them were available due to the long history. The educational institutes have distinct operations, stakeholders and structures they had continued though to operate separately.

- **Management structure** – The long-term history has results in standardized management and relationship structure between SURFnet and its users. There are department for account
management, marketing and communication and community support

- **Centralized and decentralized governance** – this is the most difficult part, as this is outside the control of SURFnet and based on the willingness of the participants of the user organizations. This concerns the allocation of responsibilities, budgeting, evaluation, investment decisions.

- **Sharing and distribution of IT-costs** – benefits and gains are unequally divided among participants and is an issue that need to be addresses for every shared service implementation. Although attention is given to this, there is not method or proven model for this.

### 5. Discussion

In table 1 the CSFs found in the case studies are summarized. In the Australian case 13 CSFs were identified and in the Dutch one 15 CSFs. By looking at them in detail across the cases it is clear that while there are a lot of similarities (seven) there are also some significant differences. Most obviously the main objective is different – one focused on efficiency the other promoting innovation. In terms of outcomes to deliver on these objectives many of the basic requirements are the same – transaction based, with standardized processes using common IT applications. Some additional outcomes though were suggested by Education related to the constraint imposed of maintaining a regional presence. Similarly for SURFNet innovation was seen as requiring active user engagement – and thus a need to retain expertise and meet user needs.

With process related CSFs there are also many similarities – committed leadership, evolutionary roll out and training. Both are also seeking to manage relationship with users. However the differing
objectives and contexts appear to impact what this entails and how it relates to some of the other process factors. SURFnet with its focus on innovation is looking to develop and exploit new applications of technology while Education with its efficiency goal is more concerned with improving current activities or processes by reorganizing them. As such, with regards to relationships, SURFnet requires active input from, and support for, the user community to enhance engagement. With Education, however, the emphasis appears to be more on minimizing resistance. It is also valuable to highlight that within a given SSC it may not always be the case that a CSF has a commonly agreed upon interpretation. For example with Education two different ways of implementing specialization were being considered – by geography or service.

With the group of operating environment characteristic CSFs, there appear to be a common theme relating to the need to accommodate the introduction of shared services within existing organizational structures. The specific details though vary as the contexts differ. The inter-organizational nature of SURFnet for example is associated with a perception of the need for a balance between centralization and decentralization. With Education the concern appears to be more with managing the distribution of responsibilities for activities across the organization – whereby the provision of a single activity such as payroll processing is split across multiple business units with different reporting lines and ways of working. In addition the context also appears to imposes unique requirements such as the distribution of costs and benefits or the location of activities. Finally, it is with the operating environment characteristic CSFs that it is most apparent that just because a factor is perceived as critical does not mean that it will be present. For Education all three factors identified as critical by the interviewees are absent. SURFnet has no CSFs that are absent, which may be explained from its longer history. One interviewee formulated this as “at the very start we were just doing something, we established informal relationships and had no idea about what was necessary to keep it going” suggesting that ensuring all the CSFs were gradually put in place over time.

6. Conclusion

Two case studies of the adoption of shared services were investigated and CSFs in three categories were derived; specifically:

- **Outcome** - transaction based service offering, standardised processes, common IT applications, specialist regional centres of excellence, retain regional personnel, meeting users’ needs, and retaining expertise.
- **Process** - committed senior leadership, evolutionary approach to roll out, appropriate job re/design, delivery of comprehensive training, union and staff relationship management, community and change support, help desk, and exploiting of new technology.
- **Operating environment characteristic** - unified organizational structures, location flexibility, timely approval and review process, management structure, centralized and decentralized governance, sharing and distribution of IT-costs–benefits, and relationship management.

It would appear that it is possible to identify and classify CSFs according to the three domains of outcome, process and operating environment. The separation of outcome and process CSFs - while including them within a single analysis - should add clarity regarding what is needed to deliver on the desired objective and the requirements for its successful implementation. Inclusion of the third category containing operating environment characteristics highlights those factors which need to be present but cannot be influenced. The similarities and differences in factors between the two cases suggest that some CSFs are likely to tend towards universality while there are others which appear to be more context dependent. Here it is important to note that the cases themselves were specifically selected on the basis of potentially providing insight into the influence, or otherwise, of context – both being focused on education but with differences in their intra- or inter-organizational nature and the types of service provided. To better determine which CSFs tends towards being universal and which context specific many more cases would be required.

In terms of the broader concept of CSFs the paper also contributes to the literature in a number of areas. Firstly it suggest that individual CSFs can differ with regard to whether they are likely to be universal or context specific. Recognizing such differences negates the need to explain away absences from a universal set while allowing that some will be more commonly present than others. Secondly the cases highlight the danger that any specific CSF may have more than one theme,
interpretation or way of being put into practice. Such differences may make successfully applying the CSFs identified within an organization problematic as well as their porting to other initiatives, organizations and contexts. Any CSF template or guidance is likely to serve only as a foundation for understanding what needs to be done requiring further evaluation, reflection and adaptation as it is applied in a certain context. Thirdly, and perhaps most interestingly, the cases highlight that consideration of CSFs should not be restricted to factors that are present but should also consider factors that are absent. When identifying CSFs researchers need to ensure they do not just ask what factors were critical to success but also what factors, if they had been present, would have had an enhanced success or made its attainment easier. Such an approach recognizes that it is not the case that initiatives, such as shared services, are only engaged in if all CSFs are present - that perfect circumstances are unlikely. Rather the emphasis moves to a careful deliberation of the balance between perceived CSFs that are present and those that are absent and ultimately a determination as to whether that balance favors proceeding or not. It then becomes interesting as to whether some CSFs are considered to be more important than others – previous work has typically presented CSFs as equals and not considered any ranking. Are there some CSFs that are absolutely critical to success – and whose absence cannot be countenanced – and others whose influence is less important. In particular the significance of absent operating environment characteristic CSFs – which are difficult or potentially impossible to rectify – needs to be considered and is recommended for further research. Finally the case suggests that CSFs might change over the life time of a shared services initiative making it necessary to consider and identify CSFs at different points in time - not just at the outset.

From the practical perspective of shared services in the public sector, the contribution of the research is twofold. The identification of actual critical success factors will help other agencies and entities better understand the types of things that might be relevant in their own context as they consider moving to implement shared services. Furthermore if application of the proposed CSF approach is extended with further cases the insight that can be provided will grow. Secondly, incorporating a three dimensional view of CSFs - outcome, process and operating environment - should lead to a more comprehensive the process of surfacing and assessing CSFs and contribute to agencies making more considered choices regarding whether to implement shared services or not – regardless of the actual CSFs and their relevance or transferability to other contexts.

References


